Request IR-1:

Preamble: The transition or effective date for PHP to take service under the ELID rate has not been determined, but may occur part of the way through 2026, and no later than January 1, 2027. The GRA models assume ELID service starting January 1, 2026, which is now a stale assumption.

(a) Please indicate the NSPI proposed approach to establishing the ELID rate in the event PHP takes service as an ATL customer part way through the 2026 year. For example, please consider the following:

(i) If the ELID rate for 2026 is based on COSS using a presumption that there is ELID ATL load throughout the 2026 year, even though there was no revenue from this rate for portions of 2026.

(ii) If the 2026 costing is based on partial year load from ELID during 2026, how would the ELID peak load allocation (3CP) be determined? For example, if PHP commences ELID service partway through 2026, ELID load may only be present during one of the three coincident peak months (e.g., December 2026, but not January or February 2026). Would the 3CP be based solely on the single month in which ELID load exists, or would it be determined assuming the full ELID load was present in all three peak months? Please explain the methodology and reasoning for the approach used.

Response IR-1:

(a) The ELID Tariff rates proposed for 2026 and 2027 are as included in this Application, based on the forecast utilization determinants. The proposed rates are not affected by when the customer begins its subscription to the ELID Tariff or actual customer consumption

levels. Subject to the Board's approval of the Tariff and implementation of the PHP Deferral as approved by the Board, subject to the final Board Order, in the 2026-2027 General Rate Application (M12451), revenue variances between the M12451 Settlement Agreement assumptions and actual results will be deferred to future periods.

Request IR-2:

Reference: **N-1, ELID Application, page 5, and Attachment 3, page 1.**

Preamble: **The approximate cost per month for required staff and software to serve PHP is estimated between $10,000 and $14,583.33, however, the proposed Customer Charge to be included in the tariff is set at the low end of $10,000.**

(a) **Please provide the rationale for setting the Customer Charge at the low end of the estimated costs.**

(b) **Are the estimated costs based on prior actuals? If so, from what years? Please provide records supporting the basis for the costs.**

Response IR-2:

(a) Please refer to BW IR-1 part (a).

(b) Please refer to BW IR-1 parts (a) and (c).

Request IR-3:

Reference: N-1, ELID Application, page 5.

> **As proposed, rather than relying solely on PHP metered data at the time of the 3CPs, the setting of the PHP coincident peaks for costing and pricing purposes will require judgment as to the level of demand which is representative of PHP system usage and provides for fair allocation of demand-related costs across ATL classes.**

(a) Please provide a complete explanation of the methodology used to arrive at the 65 MW figure as the PHP 3CP billing determinant, including all data, calculations, assumptions and "judgment" used.

(b) Please quantify the impact on all other class rates of using 65 MW versus 8 MW as the PHP 3CP determinant for both 2026 and 2027.

Response IR-3:

(a) Please refer to SBA IR-1.

(b) Please refer to M12451 2026-2027 GRA Undertaking U-3.

Request IR-4:

Reference: **N-1, ELID Application, pages 5-6.**

Preamble: **NSPI indicates that the**

> **"PHP demand determinant be reviewed and set as part of the GRA process or, as applicable, Fuel Adjustment Mechanism (FAM), or related proceedings, if occurring between GRAs". At Ex N-3 page 3 PHP indicates "Even when the mill has no pulp production lines or paper machine running, there is approximately 12MW of demand on site, that includes approximately 4MW that is needed to maintain the shared services required for the NSPI Port Hawkesbury Biomass Plant".**

(a) **Please provide all relevant information NSPI considers necessary to establish the 8 MW as the present 3CP demand determinant, to create the evidence base for this value in the current proceeding.**

(b) **Please address the PHP quote above and indicate if the 12 MW less 4 MW is the source of the 8 MW 3CP demand proposed by NSPI.**

(i) **If yes, please provide evidence of this load level, including past measured load interruption events (including duration of these events).**

(ii) **Please provide a detailed breakdown of the individual equipment loads comprising the 12 MW of connected load referenced above, including the capacity of each component.**

(iii) **If no, please provide the same information requested in (i) and (ii) for the 8 MW value (information in events, and on connected loads).**

Response IR-4:

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

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

(ii-iii) NS Power does not have the breakdown of the distribution of load at the PHP plant. Only the total metered load at the plant is visible.

Request IR-5:

Reference: N-1, ELID Application, Page 6.

Consistent with the foregoing, it is proposed that the assumed costing/billing demand also be adopted and applied for billing purposes throughout the year (i.e. the PHP 3CP figure employed for Tariff costing and pricing would also be applied for billing purposes essentially making the demand cost recovery a fixed charge).

(a) Are there any other ATL customer classes, or any other tariffs, billed on a fixed demand charge basis rather than on the basis of actual metered data at the time of system peaks? Please elaborate.

(b) If no other ATL customer is billed on this basis, please explain why this departure from standard practice is appropriate and consistent with established ratemaking principles.

(c) In as much specificity as possible, provide a clear framework for Board-approval for setting / resetting PHP's 3CP demand determinant (e.g. statistical method tied to actual dispatch outcomes, bounds reflecting operational feasibility, etc.)

Response IR-5:

(a) No. The proposed costing/billing treatment described in this Application is unique and recognizes the unique service characteristics of the ELID Tariff class with one customer and the customer's large, dispatchable load. The proposed treatment recognizes the challenges with costing and pricing a dispatchable load using the conventional above-the-line (ATL) cost of service and pricing processes, when the load at time of system peak could be disproportionate to the class' use of transmission and generation assets, either

positively or negatively, and its actual use is likely to vary significantly from the underlying cost of service forecast re: customer demand. Both outcomes are contrary to the dispatchable element of the tariff which is to allow PHP to leverage its load flexibility to produce energy savings to the benefit of PHP.

As noted at page 6 of the Application:

> (2) Consistent with the foregoing, it is proposed that the assumed costing/billing demand also be adopted and applied for billing purposes throughout the year. (i.e. the PHP 3CP figure employed for Tariff costing and pricing would also be applied for billing purposes **essentially making the demand cost recovery a fixed charge**). [**emphasis added**]

Essentially this treatment removes the large and unnecessary forecast error that would likely arise in serving this customer under the costing and pricing methodology applied to other ATL customers. The approach provides a fair and transparent means of allocating and recovering fixed costs from this large, dynamic load. It is complementary to the ELID demand-setting tariff provisions described in the Application, beginning at page 4, which provides, "it is proposed that the PHP demand determinant be reviewed and set as part of the GRA process or, as applicable, Fuel Adjustment Mechanism (FAM) or other related proceedings, if occurring between GRAs."

(b) The proposed treatment "is appropriate and consistent with established ratemaking principles" because the approach:

- Facilitates the fair allocation and recovery of system costs in accordance with PHP's utilization of the power system transmission and generation assets as determined through a public and transparent regulatory process;

- Provides stability in the allocation and recovery of these costs from PHP;

- Is effective in recovering costs allocated to PHP from PHP; and

- Is efficient in that, PHP operations are focused on the minimization of variable costs (primally fuel), not the minimization of past, fixed costs (primarily generation and transmission investment).

(c) A framework for the costing and billing of PHP demand has not been developed, and the Company submits, in light of the 2026-2027 General Rate Application (GRA) Settlement Agreement, this is not necessary at this time. It is anticipated the process will be informed by the Board's Decision in this matter and PHP operations in the intervening period between the Board's Decision and the next GRA (assuming PHP does subscribe to the ELID Tariff). As noted at page 5 of the Application, "the setting of the PHP coincident peaks for costing and pricing purposes will require judgment as to the level of demand which is representative of PHP system usage and provides for fair allocation of demand-related costs across ATL classes." A GRA provides an appropriate venue for compilation of data and exchange of information as necessary to inform this issue and establish the appropriate figure.

Request IR-6:

Reference: N-1, ELID Application, Attachment 1, ELID Tariff, page 1 of 8.

> **Demand Charge…. Once established through a General Rate Application, Fuel Adjustment Mechanism (FAM) proceeding, Rider proceeding, etc. or as otherwise directed by the Board, the monthly demand charge will be held constant until revised through a subsequent Board Decision.**

(a) What is the referenced "Rider proceeding" in the above tariff extract?

(b) Is the "FAM proceeding" referenced, the AA/BA proceeding?

(c) In the absence of a GRA, how and when does NSPI contemplate such a review would be conducted within the scope of the AA/BA proceeding or otherwise?

(d) Where PHP's 3CP determinant is fixed, what are the thresholds or triggers for review, and the intended scope of that Board review?

Response IR-6:

(a) The provision does not concern a specific rider but is intended to recognise that there could be a Rider proceeding, other than the Fuel Adjustment Mechanism (FAM) Rider, before the next General Rate Application (GRA) wherein the demand determinant applicable to PHP could be a factor in the associated cost allocation and pricing of the Rider.

(b) Included in "FAM proceeding" would be Base Cost of Fuel (BCF) and FAM AA/BA proceedings.

(c) The cited extract is intended to recognize that, for FAM-related matters, but potentially other matters as well, customer demand can factor into the allocation of Rider costs and, as a result, there could be a circumstance, where adjustments would flow to the Demand Charge. However, at this time, the Company expects the ELID Tariff Demand Charge would continue to be examined and revised primarily through a GRA or BCF proceeding. The Company does not plan to conduct such a review as part of an AA/BA proceeding or otherwise.

(d) Please refer to IG IR-5 part (c).

Request IR-7:

Reference: **N-1, ELID Application, page 7.**

Preamble: **NSPI indicates the cost-of-service information is contained in files associated with M12451, General Rate Application, specifically SR-01 and associated Attachments.**

Please provide either a copy of the Cost-of-Service files (including Excel versions of the COSS and BCF) or a reference to the specific Exhibit number where accurate copies of the models can be obtained in the M12451 record, for each of the following (based on GRA proposed methods):

(a) **For PHP load at GRA levels (810.5 GWh in 2026 and 304.3 GWh in 2027).**

(i) **Using a PHP firm load of 8 MW for 3 CP and 57 MW of interruptible load, as proposed by NSPI, priced at the NSPI proposed credit rate (e.g., $7.661/kVA in 2027).**

(ii) **Using a PHP firm load of 8 MW for 3 CP, and 57 MW of interruptible load priced at the PHP proposed rate from Ex. N-2 (e.g., $13.107/kVA in 2027).**

(iii) **Using a PHP firm load of 8 MW for 3 CP, and no interruptible load included in the COS pricing, as understood to be proposed by PHP [if this is not NSPI's understanding of the PHP proposal, please clarify the NSPI understanding as compared to this description, and file the COS representative of that proposal].**

(b) For PHP load at the levels indicated in Exhibit N-3 page 10 (774 GWh in 2026 and 2027, less wind of 154.61 GWh in 2026 and 507.4 GWh in 2027).

(i) Using a PHP firm load of 8 MW for 3 CP and 57 MW of interruptible load, as proposed by NS Power.

(ii) Using a PHP firm load of 8 MW for 3 CP, and 57 MW of interruptible load priced at the PHP proposed rate from Ex. N-2 (e.g., $13.107/kVA in 2027).

(iii) Using a PHP firm load of 8 MW for 3 CP, and no interruptible load included in the COS pricing, as understood to be proposed by PHP [if this is not NSPI's understanding of the PHP proposal, please clarify the NSPI understanding as compared to this description, and file the COS representative of that proposal].

(iv) Please also provide NSPI's assessment of the load levels indicated in Exhibit N-3, and whether these load levels identified by PHP have been accepted as reasonable by NSPI. If not, please indicate the load levels NSPI considers reasonable for each year.

(c) For 2026 and 2027, please provide a version based on PHP BTL, using the updated PHP estimates.

Response IR-7:

Please refer to Attachment 1 for the comparison of class usage and costs, broken down by fuel and non-fuel components, between the requested scenarios and the results filed in attachments to CA IR-001 (M12451).

(a) Please refer to the following:

(i) Partially Confidential Attachment 2 and Partially Confidential Attachment 3.

(ii) Partially Confidential Attachment 4 and Partially Confidential Attachment 5.

(iii) Partially Confidential Attachment 6 and Partially Confidential Attachment 7.

(b) Please refer to the following attachments.

(i) Partially Confidential Attachment 8 and Partially Confidential Attachment 9.

(ii) Partially Confidential Attachment 10 and Partially Confidential Attachment 11.

(iii) Partially Confidential Attachment 12 and Partially Confidential Attachment 13.

(iv) Please refer to CA IR-9.

(c) For the 2026 PHP revenue under the Extra Large Industrial Active Demand Control (ELIADC) Tariff, please refer to M12451 2026-2027 General Rate Application (GRA) Undertaking U-2.

The most recent 2027 PHP revenue under the ELIADC Tariff is provided in M12451 CA IR-001 Attachment 5.

For the cost-of-service models showing cost allocation to the above-the-line classes under assumption PHP continues to take service under the below-the-line ELIADC Tariff, please refer to Partially Confidential Attachment 14 and Partially Confidential Attachment 15.

	2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED					(IG IR-07 a) (i) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$477.6	$617.1	$1,094.7	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(2) SMALL GENERAL	382	77	$30.7	$35.7	$66.4	382	77	$30.7	$35.7	$66.4	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(3) GENERAL	2,394	433	$187.8	$150.6	$338.4	2,394	433	$187.8	$150.6	$338.4	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(4) GENERAL LARGE	377	47	$28.4	$17.3	$45.7	377	47	$28.4	$17.3	$45.7	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(5) SMALL INDUSTRIAL	275	41	$21.2	$16.9	$38.1	275	41	$21.2	$16.9	$38.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(6) MEDIUM INDUSTRIAL	468	63	$34.9	$22.1	$57.0	468	63	$34.9	$22.1	$57.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(7) LARGE INDUSTRIAL	722	82	$54.0	$19.0	$72.9	722	82	$54.0	$19.0	$72.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(8) PHP	830	68	$60.1	$21.8	$81.9	830	68	$60.1	$21.8	$81.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(9) MUNICIPAL	129	32	$10.7	$8.1	$18.8	129	32	$10.7	$8.1	$18.8	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(10) UNMETERED	83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
TOTAL	**11,304**	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,304**	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**0**	**0**	**0.0%**	**0.0%**	**$0.0**	**$0.0**	**$0.0**	**0.0%**	**0.0%**	**0.0%**

	2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED					(IG IR-07 a) (i) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$481.5	$663.0	$1,144.5	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(2) SMALL GENERAL	385	80	$30.9	$39.0	$69.9	385	80	$30.9	$39.0	$69.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(3) GENERAL	2,335	432	$181.2	$159.7	$340.9	2,335	432	$181.2	$159.7	$340.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(4) GENERAL LARGE	375	47	$27.4	$18.5	$45.9	375	47	$27.4	$18.5	$45.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(5) SMALL INDUSTRIAL	274	42	$20.8	$18.2	$39.0	274	42	$20.8	$18.2	$39.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(6) MEDIUM INDUSTRIAL	442	58	$31.7	$21.9	$53.6	442	58	$31.7	$21.9	$53.6	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(7) LARGE INDUSTRIAL	719	82	$51.9	$21.0	$72.9	719	82	$51.9	$21.0	$72.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(8) PHP	311	68	$25.9	$12.3	$38.1	311	68	$25.9	$12.3	$38.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(9) MUNICIPAL	130	32	$10.9	$8.8	$19.7	130	32	$10.9	$8.8	$19.7	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
(10) UNMETERED	83	13	$6.1	$16.8	$23.0	83	13	$6.1	$16.8	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%
TOTAL	**10,656**	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,656**	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**0**	**0**	**0.0%**	**0.0%**	**$0.0**	**$0.0**	**$0.0**	**0.0%**	**0.0%**	**0.0%**

	2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED					(IG IR-07 a) (ii) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$477.6	$619.9	$1,097.5	0	0	0.0%	0.0%	$0.0	$2.8	$2.8	0.0%	0.5%	0.3%
(2) SMALL GENERAL	382	77	$30.7	$35.7	$66.4	382	77	$30.7	$35.9	$66.6	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.4%	0.2%
(3) GENERAL	2,394	433	$187.8	$150.6	$338.4	2,394	433	$187.8	$151.4	$339.2	0	0	0.0%	0.0%	$0.0	$0.8	$0.8	0.0%	0.5%	0.2%
(4) GENERAL LARGE	377	47	$28.4	$17.3	$45.7	377	47	$28.4	$17.4	$45.8	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.5%	0.2%
(5) SMALL INDUSTRIAL	275	41	$21.2	$16.9	$38.1	275	41	$21.2	$17.0	$38.2	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.5%	0.2%
(6) MEDIUM INDUSTRIAL	468	63	$34.9	$22.1	$57.0	468	63	$34.9	$22.2	$57.1	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.5%	0.2%
(7) LARGE INDUSTRIAL	722	82	$54.0	$19.0	$72.9	722	82	$54.0	$19.1	$73.1	0	0	0.0%	0.0%	$0.0	$0.2	$0.2	0.0%	0.8%	0.2%
(8) PHP	830	68	$60.1	$21.8	$81.9	830	68	$60.1	$17.5	$77.6	0	0	0.0%	0.0%	$0.0	-$4.2	-$4.2	0.0%	-19.5%	-5.2%
(9) MUNICIPAL	129	32	$10.7	$8.1	$18.8	129	32	$10.7	$8.2	$18.9	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.7%	0.3%
(10) UNMETERED	83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.1%	0.1%
TOTAL	**11,304**	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,304**	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**0**	**0**	**0.0%**	**0.0%**	**$0.0**	**$0.0**	**$0.0**	**0.0%**	**0.0%**	**0.0%**

	2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED					(IG IR-07 a) (ii) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$481.5	$665.8	$1,147.3	0	0	0.0%	0.0%	$0.0	$2.8	$2.8	0.0%	0.4%	0.2%
(2) SMALL GENERAL	385	80	$30.9	$39.0	$69.9	385	80	$30.9	$39.1	$70.1	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.4%	0.2%
(3) GENERAL	2,335	432	$181.2	$159.7	$340.9	2,335	432	$181.2	$160.4	$341.7	0	0	0.0%	0.0%	$0.0	$0.8	$0.8	0.0%	0.5%	0.2%
(4) GENERAL LARGE	375	47	$27.4	$18.5	$45.9	375	47	$27.4	$18.5	$46.0	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.5%	0.2%
(5) SMALL INDUSTRIAL	274	42	$20.8	$18.2	$39.0	274	42	$20.8	$18.3	$39.1	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.4%	0.2%
(6) MEDIUM INDUSTRIAL	442	58	$31.7	$21.9	$53.6	442	58	$31.7	$22.0	$53.7	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.4%	0.2%
(7) LARGE INDUSTRIAL	719	82	$51.9	$21.0	$72.9	719	82	$51.9	$21.1	$73.0	0	0	0.0%	0.0%	$0.0	$0.2	$0.2	0.0%	0.8%	0.2%
(8) PHP	311	68	$25.9	$12.3	$38.1	311	68	$25.9	$8.1	$33.9	0	0	0.0%	0.0%	$0.0	-$4.2	-$4.2	0.0%	-34.4%	-11.1%
(9) MUNICIPAL	130	32	$10.9	$8.8	$19.7	130	32	$10.9	$8.9	$19.8	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.7%	0.3%
(10) UNMETERED	83	13	$6.1	$16.8	$23.0	83	13	$6.1	$16.9	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.1%	0.1%
TOTAL	**10,656**	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,656**	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**0**	**0**	**0.0%**	**0.0%**	**$0.0**	**$0.0**	**$0.0**	**0.0%**	**0.0%**	**0.0%**

	2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED					(IG IR-07 a) (iii) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$479.6	$618.1	$1,097.8	0	0	0.0%	0.0%	$2.0	$1.0	$3.0	0.4%	0.2%	0.3%
(2) SMALL GENERAL	382	77	$30.7	$35.7	$66.4	382	77	$30.8	$35.8	$66.7	0	0	0.0%	0.0%	$0.1	$0.1	$0.2	0.5%	0.3%	0.4%
(3) GENERAL	2,394	433	$187.8	$150.6	$338.4	2,394	433	$188.8	$151.3	$340.1	0	0	0.0%	0.0%	$1.0	$0.7	$1.7	0.5%	0.5%	0.5%
(4) GENERAL LARGE	377	47	$28.4	$17.3	$45.7	377	47	$28.6	$17.4	$46.0	0	0	0.0%	0.0%	$0.2	$0.1	$0.3	0.6%	0.8%	0.7%
(5) SMALL INDUSTRIAL	275	41	$21.2	$16.9	$38.1	275	41	$21.3	$17.0	$38.3	0	0	0.0%	0.0%	$0.1	$0.1	$0.2	0.5%	0.5%	0.5%
(6) MEDIUM INDUSTRIAL	468	63	$34.9	$22.1	$57.0	468	63	$35.1	$22.2	$57.3	0	0	0.0%	0.0%	$0.2	$0.2	$0.4	0.6%	0.8%	0.7%
(7) LARGE INDUSTRIAL	722	82	$54.0	$19.0	$72.9	722	82	$54.3	$19.2	$73.5	0	0	0.0%	0.0%	$0.3	$0.3	$0.6	0.6%	1.4%	0.8%
(8) PHP	830	68	$60.1	$21.8	$81.9	830	8	$56.0	$19.3	$75.3	0	-59	0.0%	-87.7%	-$4.1	-$2.5	-$6.6	-6.7%	-11.5%	-8.0%
(9) MUNICIPAL	129	32	$10.7	$8.1	$18.8	129	32	$10.8	$8.1	$18.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.4%	0.3%	0.4%
(10) UNMETERED	83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.2	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.6%	0.2%	0.3%
TOTAL	**11,304**	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,304**	**2,298**	**$911.7**	**$924.3**	**$1,836.0**	**0**	**-59**	**0.0%**	**-2.5%**	**$0.0**	**$0.0**	**$0.0**	**0.0%**	**0.0%**	**0.0%**

	2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED					(IG IR-07 a) (iii) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$484.4	$664.9	$1,149.3	0	0	0.0%	0.0%	$2.9	$1.8	$4.8	0.6%	0.3%	0.4%
(2) SMALL GENERAL	385	80	$30.9	$39.0	$69.9	385	80	$31.2	$39.1	$70.3	0	0	0.0%	0.0%	$0.2	$0.1	$0.4	0.7%	0.4%	0.5%
(3) GENERAL	2,335	432	$181.2	$159.7	$340.9	2,335	432	$182.5	$160.6	$343.1	0	0	0.0%	0.0%	$1.3	$0.9	$2.2	0.7%	0.6%	0.7%
(4) GENERAL LARGE	375	47	$27.4	$18.5	$45.9	375	47	$27.6	$18.6	$46.3	0	0	0.0%	0.0%	$0.2	$0.2	$0.4	0.8%	0.9%	0.8%
(5) SMALL INDUSTRIAL	274	42	$20.8	$18.2	$39.0	274	42	$20.9	$18.4	$39.3	0	0	0.0%	0.0%	$0.2	$0.1	$0.3	0.8%	0.6%	0.7%
(6) MEDIUM INDUSTRIAL	442	58	$31.7	$21.9	$53.6	442	58	$31.9	$22.1	$54.0	0	0	0.0%	0.0%	$0.3	$0.2	$0.5	0.8%	0.9%	0.9%
(7) LARGE INDUSTRIAL	719	82	$51.9	$21.0	$72.9	719	82	$52.3	$21.3	$73.6	0	0	0.0%	0.0%	$0.4	$0.3	$0.7	0.8%	1.5%	1.0%
(8) PHP	311	68	$25.9	$12.3	$38.1	311	8	$20.2	$8.5	$28.7	0	-59	0.0%	-87.7%	-$5.6	-$3.8	-$9.4	-21.8%	-30.8%	-24.7%
(9) MUNICIPAL	130	32	$10.9	$8.8	$19.7	130	32	$11.0	$8.9	$19.8	0	0	0.0%	0.0%	$0.1	$0.0	$0.1	0.6%	0.5%	0.6%
(10) UNMETERED	83	13	$6.1	$16.8	$23.0	83	13	$6.2	$16.9	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.8%	0.2%	0.4%
TOTAL	**10,656**	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,656**	**2,289**	**$868.3**	**$979.1**	**$1,847.5**	**0**	**-59**	**0.0%**	**-2.5%**	**$0.0**	**$0.0**	**$0.0**	**0.0%**	**0.0%**	**0.0%**

2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED					(IG IR-07 a) (iii) M12661)									
USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001					
Energy Req. (GWHs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWHs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWHs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$478.3	$620.9	$1,099.2	0	0	0.0%	0.0%	$0.7	$3.8	$4.5	0.1%	0.6%	0.4%
382	77	$30.7	$35.7	$66.4	382	77	$30.7	$36.0	$66.7	0	0	0.0%	0.0%	$0.1	$0.2	$0.3	0.2%	0.7%	0.5%
2,394	433	$187.8	$150.6	$338.4	2,394	433	$188.4	$152.1	$340.4	0	0	0.0%	0.0%	$0.5	$1.5	$2.0	0.3%	1.0%	0.6%
377	47	$28.4	$17.3	$45.7	377	47	$28.5	$17.5	$46.0	0	0	0.0%	0.0%	$0.1	$0.2	$0.3	0.4%	1.3%	0.7%
275	41	$21.2	$16.9	$38.1	275	41	$21.3	$17.1	$38.3	0	0	0.0%	0.0%	$0.1	$0.2	$0.2	0.3%	1.0%	0.6%
468	63	$34.9	$22.1	$57.0	468	63	$35.0	$22.3	$57.4	0	0	0.0%	0.0%	$0.1	$0.3	$0.4	0.4%	1.3%	0.7%
722	82	$54.0	$19.0	$72.9	722	82	$54.2	$19.4	$73.6	0	0	0.0%	0.0%	$0.2	$0.4	$0.6	0.4%	2.3%	0.9%
830	68	$60.1	$21.8	$81.9	621	8	$55.9	$14.7	$70.6	-209	-59	-25.2%	-87.7%	-$4.2	-$7.1	-$11.2	-6.9%	-32.5%	-13.7%
129	32	$10.7	$8.1	$18.8	129	32	$10.7	$8.2	$18.9	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.1%	1.1%	0.5%
83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.2	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.4%	0.3%	0.3%
11,304	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,095**	**2,298**	**$909.4**	**$924.0**	**$1,833.4**	**-209**	**-59**	**-1.8%**	**-2.5%**	**-$2.3**	**-$0.3**	**-$2.7**	**-0.3%**	**0.0%**	**-0.1%**

2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED					(IG IR-07 a) (iii) M12661)									
USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001					
Energy Req. (GWHs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWHs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWHs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$484.4	$664.9	$1,149.3	0	0	0.0%	0.0%	$2.9	$1.8	$4.8	0.6%	0.3%	0.4%
385	80	$30.9	$39.0	$69.9	385	80	$31.2	$39.1	$70.3	0	0	0.0%	0.0%	$0.2	$0.1	$0.4	0.7%	0.4%	0.5%
2,335	432	$181.2	$159.7	$340.9	2,335	432	$182.5	$160.6	$343.1	0	0	0.0%	0.0%	$1.3	$0.9	$2.2	0.7%	0.6%	0.7%
375	47	$27.4	$18.5	$45.9	375	47	$27.6	$18.6	$46.3	0	0	0.0%	0.0%	$0.2	$0.2	$0.4	0.8%	0.9%	0.8%
274	42	$20.8	$18.2	$39.0	274	42	$20.9	$18.4	$39.3	0	0	0.0%	0.0%	$0.2	$0.1	$0.3	0.8%	0.6%	0.7%
442	58	$31.7	$21.9	$53.6	442	58	$31.9	$22.1	$54.0	0	0	0.0%	0.0%	$0.3	$0.2	$0.5	0.8%	0.9%	0.9%
719	82	$51.9	$21.0	$72.9	719	82	$52.3	$21.3	$73.6	0	0	0.0%	0.0%	$0.4	$0.3	$0.7	0.8%	1.5%	1.0%
311	68	$25.9	$12.3	$38.1	311	8	$20.2	$8.5	$28.7	0	-59	0.0%	-87.7%	-$5.6	-$3.8	-$9.4	-21.8%	-30.8%	-24.7%
130	32	$10.9	$8.8	$19.7	130	32	$11.0	$8.9	$19.8	0	0	0.0%	0.0%	$0.1	$0.0	$0.1	0.6%	0.5%	0.6%
83	13	$6.1	$16.8	$23.0	83	13	$6.2	$16.9	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.8%	0.2%	0.4%
10,656	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,656**	**2,289**	**$868.3**	**$979.1**	**$1,847.5**	**0**	**-59**	**0.0%**	**-2.5%**	**$0.0**	**$0.0**	**$0.0**	**0.0%**	**0.0%**	**0.0%**

	2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED					(IG IR-07 b) (i) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$477.3	$619.7	$1,097.0	0	0	0.0%	0.0%	-$0.4	$2.6	$2.2	-0.1%	0.4%	0.2%
(2) SMALL GENERAL	382	77	$30.7	$35.7	$66.4	382	77	$30.6	$35.9	$66.5	0	0	0.0%	0.0%	-$0.1	$0.1	$0.1	-0.2%	0.4%	0.1%
(3) GENERAL	2,394	433	$187.8	$150.6	$338.4	2,394	433	$187.4	$151.3	$338.7	0	0	0.0%	0.0%	-$0.4	$0.7	$0.3	-0.2%	0.5%	0.1%
(4) GENERAL LARGE	377	47	$28.4	$17.3	$45.7	377	47	$28.3	$17.4	$45.7	0	0	0.0%	0.0%	-$0.1	$0.1	$0.0	-0.3%	0.5%	0.0%
(5) SMALL INDUSTRIAL	275	41	$21.2	$16.9	$38.1	275	41	$21.2	$17.0	$38.1	0	0	0.0%	0.0%	-$0.1	$0.1	$0.0	-0.3%	0.4%	0.0%
(6) MEDIUM INDUSTRIAL	468	63	$34.9	$22.1	$57.0	468	63	$34.8	$22.2	$56.9	0	0	0.0%	0.0%	-$0.1	$0.1	$0.0	-0.4%	0.4%	0.0%
(7) LARGE INDUSTRIAL	722	82	$54.0	$19.0	$72.9	722	82	$53.8	$19.1	$72.9	0	0	0.0%	0.0%	-$0.2	$0.2	$0.0	-0.4%	0.8%	-0.1%
(8) PHP	830	68	$60.1	$21.8	$81.9	621	68	$45.9	$17.5	$63.4	-209	0	-25.2%	0.0%	-$14.2	-$4.3	-$18.4	-23.6%	-19.6%	-22.5%
(9) MUNICIPAL	129	32	$10.7	$8.1	$18.8	129	32	$10.7	$8.2	$18.9	0	0	0.0%	0.0%	$0.0	$0.1	$0.0	-0.1%	0.7%	0.2%
(10) UNMETERED	83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	-0.3%	0.1%	0.0%
TOTAL	**11,304**	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,095**	**2,357**	**$896.2**	**$924.0**	**$1,820.2**	**-209**	**0**	**-1.8%**	**0.0%**	**-$15.5**	**-$0.3**	**-$15.8**	**-1.7%**	**0.0%**	**-0.9%**

	2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED					(IG IR-07 b) (i) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$482.1	$663.6	$1,145.7	0	0	0.0%	0.0%	$0.6	$0.6	$1.2	0.1%	0.1%	0.1%
(2) SMALL GENERAL	385	80	$30.9	$39.0	$69.9	385	80	$31.0	$39.0	$70.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.1%	0.1%	0.1%
(3) GENERAL	2,335	432	$181.2	$159.7	$340.9	2,335	432	$181.4	$159.8	$341.3	0	0	0.0%	0.0%	$0.2	$0.2	$0.3	0.1%	0.1%	0.1%
(4) GENERAL LARGE	375	47	$27.4	$18.5	$45.9	375	47	$27.4	$18.5	$45.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.1%	0.1%	0.1%
(5) SMALL INDUSTRIAL	274	42	$20.8	$18.2	$39.0	274	42	$20.8	$18.3	$39.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.1%	0.1%	0.1%
(6) MEDIUM INDUSTRIAL	442	58	$31.7	$21.9	$53.6	442	58	$31.7	$21.9	$53.6	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.1%	0.1%	0.1%
(7) LARGE INDUSTRIAL	719	82	$51.9	$21.0	$72.9	719	82	$51.9	$21.0	$72.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.1%	0.2%	0.1%
(8) PHP	311	68	$25.9	$12.3	$38.1	271	68	$23.5	$11.4	$34.9	-40	0	-12.9%	0.0%	-$2.4	-$0.9	-$3.3	-9.3%	-6.9%	-8.5%
(9) MUNICIPAL	130	32	$10.9	$8.8	$19.7	130	32	$10.9	$8.8	$19.7	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.1%	0.1%	0.1%
(10) UNMETERED	83	13	$6.1	$16.8	$23.0	83	13	$6.1	$16.8	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.1%	0.0%	0.0%
TOTAL	**10,656**	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,616**	**2,348**	**$866.9**	**$979.2**	**$1,846.1**	**-40**	**0**	**-0.4%**	**0.0%**	**-$1.5**	**$0.0**	**-$1.4**	**-0.2%**	**0.0%**	**-0.1%**

2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED															(IG IR-07 b) (i) M12661)
USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001						
Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total	
5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$477.2	$619.5	$1,096.7	0	0	0.0%	0.0%	-$0.5	$2.4	$1.9	-0.1%	0.4%	0.2%	
382	77	$30.7	$35.7	$66.4	382	77	$30.6	$35.9	$66.5	0	0	0.0%	0.0%	-$0.1	$0.1	$0.1	-0.2%	0.3%	0.1%	
2,394	433	$187.8	$150.6	$338.4	2,394	433	$187.3	$151.3	$338.6	0	0	0.0%	0.0%	-$0.5	$0.7	$0.2	-0.3%	0.4%	0.0%	
377	47	$28.4	$17.3	$45.7	377	47	$28.3	$17.4	$45.7	0	0	0.0%	0.0%	-$0.1	$0.1	$0.0	-0.4%	0.5%	-0.1%	
275	41	$21.2	$16.9	$38.1	275	41	$21.2	$17.0	$38.1	0	0	0.0%	0.0%	-$0.1	$0.1	$0.0	-0.3%	0.4%	0.0%	
468	63	$34.9	$22.1	$57.0	468	63	$34.8	$22.2	$56.9	0	0	0.0%	0.0%	-$0.1	$0.1	$0.0	-0.4%	0.4%	-0.1%	
722	82	$54.0	$19.0	$72.9	722	82	$53.8	$19.1	$72.9	0	0	0.0%	0.0%	-$0.2	$0.1	-$0.1	-0.4%	0.7%	-0.1%	
830	68	$60.1	$21.8	$81.9	638	68	$47.3	$17.9	$65.1	-192	0	-23.1%	0.0%	-$12.8	-$3.9	-$16.7	-21.3%	-18.0%	-20.4%	
129	32	$10.7	$8.1	$18.8	129	32	$10.7	$8.2	$18.9	0	0	0.0%	0.0%	$0.0	$0.1	$0.0	-0.1%	0.6%	0.2%	
83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	-0.4%	0.1%	0.0%	
11,304	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,112**	**2,357**	**$897.3**	**$924.0**	**$1,821.3**	**-192**	**0**	**-1.7%**	**0.0%**	**-$14.4**	**-$0.3**	**-$14.7**	**-1.6%**	**0.0%**	**-0.8%**	

2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED															(IG IR-07 b) (i) M12661)
USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001						
Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total	
5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$481.6	$663.4	$1,144.9	0	0	0.0%	0.0%	$0.1	$0.4	$0.4	0.0%	0.1%	0.0%	
385	80	$30.9	$39.0	$69.9	385	80	$30.9	$39.0	$69.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%	
2,335	432	$181.2	$159.7	$340.9	2,335	432	$181.2	$159.8	$341.0	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.1%	0.0%	
375	47	$27.4	$18.5	$45.9	375	47	$27.4	$18.5	$45.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.1%	0.0%	
274	42	$20.8	$18.2	$39.0	274	42	$20.8	$18.3	$39.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.1%	0.0%	
442	58	$31.7	$21.9	$53.6	442	58	$31.7	$21.9	$53.6	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.1%	0.0%	
719	82	$51.9	$21.0	$72.9	719	82	$51.9	$21.0	$72.9	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.1%	0.0%	
311	68	$25.9	$12.3	$38.1	287	68	$24.4	$11.8	$36.2	-24	0	-7.8%	0.0%	-$1.5	-$0.5	-$2.0	-5.7%	-4.2%	-5.2%	
130	32	$10.9	$8.8	$19.7	130	32	$10.9	$8.8	$19.7	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.1%	0.0%	
83	13	$6.1	$16.8	$23.0	83	13	$6.1	$16.8	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.0%	0.0%	
10,656	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,632**	**2,348**	**$866.9**	**$979.2**	**$1,846.1**	**-24**	**0**	**-0.2%**	**0.0%**	**-$1.5**	**$0.0**	**-$1.4**	**-0.2%**	**0.0%**	**-0.1%**	

	2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED					(IG IR-07 a) (ii) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$477.8	$622.5	$1,100.3	0	0	0.0%	0.0%	$0.2	$5.4	$5.6	0.0%	0.9%	0.5%
(2) SMALL GENERAL	382	77	$30.7	$35.7	$66.4	382	77	$30.7	$36.0	$66.7	0	0	0.0%	0.0%	$0.0	$0.3	$0.3	-0.1%	0.8%	0.4%
(3) GENERAL	2,394	433	$187.8	$150.6	$338.4	2,394	433	$187.6	$152.1	$339.7	0	0	0.0%	0.0%	-$0.2	$1.5	$1.3	-0.1%	1.0%	0.4%
(4) GENERAL LARGE	377	47	$28.4	$17.3	$45.7	377	47	$28.4	$17.5	$45.8	0	0	0.0%	0.0%	-$0.1	$0.2	$0.1	-0.2%	1.0%	0.3%
(5) SMALL INDUSTRIAL	275	41	$21.2	$16.9	$38.1	275	41	$21.2	$17.0	$38.2	0	0	0.0%	0.0%	$0.0	$0.2	$0.1	-0.2%	0.9%	0.3%
(6) MEDIUM INDUSTRIAL	468	63	$34.9	$22.1	$57.0	468	63	$34.8	$22.3	$57.1	0	0	0.0%	0.0%	-$0.1	$0.2	$0.1	-0.2%	0.9%	0.2%
(7) LARGE INDUSTRIAL	722	82	$54.0	$19.0	$72.9	722	82	$53.8	$19.3	$73.1	0	0	0.0%	0.0%	-$0.1	$0.3	$0.2	-0.2%	1.7%	0.3%
(8) PHP	830	68	$60.1	$21.8	$81.9	621	68	$46.0	$13.3	$59.3	-209	0	-25.2%	0.0%	-$14.1	-$8.5	-$22.6	-23.5%	-39.1%	-27.6%
(9) MUNICIPAL	129	32	$10.7	$8.1	$18.8	129	32	$10.7	$8.2	$19.0	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	1.4%	0.6%
(10) UNMETERED	83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	-0.2%	0.2%	0.1%
TOTAL	**11,304**	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,095**	**2,357**	**$897.3**	**$924.0**	**$1,821.3**	**-209**	**0**	**-1.8%**	**0.0%**	**-$14.4**	**-$0.3**	**-$14.7**	**-1.6%**	**0.0%**	**-0.8%**

	2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED					(IG IR-07 a) (ii) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$482.1	$666.4	$1,148.5	0	0	0.0%	0.0%	$0.6	$3.4	$4.0	0.1%	0.5%	0.3%
(2) SMALL GENERAL	385	80	$30.9	$39.0	$69.9	385	80	$31.0	$39.2	$70.1	0	0	0.0%	0.0%	$0.0	$0.2	$0.2	0.1%	0.5%	0.3%
(3) GENERAL	2,335	432	$181.2	$159.7	$340.9	2,335	432	$181.4	$160.6	$342.0	0	0	0.0%	0.0%	$0.2	$0.9	$1.1	0.1%	0.6%	0.3%
(4) GENERAL LARGE	375	47	$27.4	$18.5	$45.9	375	47	$27.4	$18.6	$46.0	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.1%	0.6%	0.3%
(5) SMALL INDUSTRIAL	274	42	$20.8	$18.2	$39.0	274	42	$20.8	$18.3	$39.2	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.1%	0.5%	0.3%
(6) MEDIUM INDUSTRIAL	442	58	$31.7	$21.9	$53.6	442	58	$31.7	$22.0	$53.7	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.1%	0.5%	0.3%
(7) LARGE INDUSTRIAL	719	82	$51.9	$21.0	$72.9	719	82	$51.9	$21.2	$73.1	0	0	0.0%	0.0%	$0.0	$0.2	$0.2	0.1%	0.9%	0.3%
(8) PHP	311	68	$25.9	$12.3	$38.1	271	68	$23.5	$7.2	$30.7	-40	0	-12.9%	0.0%	-$2.4	-$5.1	-$7.5	-9.3%	-41.4%	-19.6%
(9) MUNICIPAL	130	32	$10.9	$8.8	$19.7	130	32	$10.9	$8.9	$19.8	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.1%	0.8%	0.4%
(10) UNMETERED	83	13	$6.1	$16.8	$23.0	83	13	$6.1	$16.9	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.1%	0.2%	0.1%
TOTAL	**10,656**	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,616**	**2,348**	**$866.9**	**$979.2**	**$1,846.1**	**-40**	**0**	**-0.4%**	**0.0%**	**-$1.5**	**$0.0**	**-$1.4**	**-0.2%**	**0.0%**	**-0.1%**

2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED					(IG IR-07 a) (ii) M12661)									
USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001					
Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$477.2	$622.3	$1,099.5	0	0	0.0%	0.0%	-$0.5	$5.2	$4.7	-0.1%	0.8%	0.4%
382	77	$30.7	$35.7	$66.4	382	77	$30.6	$36.0	$66.6	0	0	0.0%	0.0%	-$0.1	$0.3	$0.2	-0.2%	0.7%	0.3%
2,394	433	$187.8	$150.6	$338.4	2,394	433	$187.3	$152.0	$339.4	0	0	0.0%	0.0%	-$0.5	$1.4	$0.9	-0.3%	1.0%	0.3%
377	47	$28.4	$17.3	$45.7	377	47	$28.3	$17.5	$45.8	0	0	0.0%	0.0%	-$0.1	$0.2	$0.1	-0.4%	1.0%	0.1%
275	41	$21.2	$16.9	$38.1	275	41	$21.2	$17.0	$38.2	0	0	0.0%	0.0%	-$0.1	$0.1	$0.1	-0.3%	0.9%	0.2%
468	63	$34.9	$22.1	$57.0	468	63	$34.8	$22.3	$57.0	0	0	0.0%	0.0%	-$0.1	$0.2	$0.1	-0.4%	0.9%	0.1%
722	82	$54.0	$19.0	$72.9	722	82	$53.8	$19.3	$73.0	0	0	0.0%	0.0%	-$0.2	$0.3	$0.1	-0.4%	1.6%	0.1%
830	68	$60.1	$21.8	$81.9	638	68	$47.3	$13.6	$60.9	-192	0	-23.1%	0.0%	-$12.8	-$8.2	-$21.0	-21.3%	-37.5%	-25.6%
129	32	$10.7	$8.1	$18.8	129	32	$10.7	$8.2	$18.9	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	-0.1%	1.4%	0.5%
83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	-0.4%	0.2%	0.1%
11,304	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,112**	**2,357**	**$897.3**	**$924.0**	**$1,821.3**	**-192**	**0**	**-1.7%**	**0.0%**	**-$14.4**	**-$0.3**	**-$14.7**	**-1.6%**	**0.0%**	**-0.8%**

2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED					(IG IR-07 a) (ii) M12661)									
USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001					
Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$481.6	$666.2	$1,147.7	0	0	0.0%	0.0%	$0.1	$3.2	$3.2	0.0%	0.5%	0.3%
385	80	$30.9	$39.0	$69.9	385	80	$30.9	$39.1	$70.1	0	0	0.0%	0.0%	$0.0	$0.2	$0.2	0.0%	0.4%	0.2%
2,335	432	$181.2	$159.7	$340.9	2,335	432	$181.2	$160.5	$341.8	0	0	0.0%	0.0%	$0.0	$0.9	$0.9	0.0%	0.5%	0.3%
375	47	$27.4	$18.5	$45.9	375	47	$27.4	$18.6	$46.0	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.5%	0.2%
274	42	$20.8	$18.2	$39.0	274	42	$20.8	$18.3	$39.1	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.5%	0.2%
442	58	$31.7	$21.9	$53.6	442	58	$31.7	$22.0	$53.7	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.5%	0.2%
719	82	$51.9	$21.0	$72.9	719	82	$51.9	$21.1	$73.0	0	0	0.0%	0.0%	$0.0	$0.2	$0.2	0.0%	0.9%	0.2%
311	68	$25.9	$12.3	$38.1	287	68	$24.4	$7.5	$31.9	-24	0	-7.8%	0.0%	-$1.5	-$4.7	-$6.2	-5.7%	-38.6%	-16.3%
130	32	$10.9	$8.8	$19.7	130	32	$10.9	$8.9	$19.8	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.0%	0.8%	0.3%
83	13	$6.1	$16.8	$23.0	83	13	$6.1	$16.9	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.0	0.0%	0.1%	0.1%
10,656	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,632**	**2,348**	**$866.9**	**$979.2**	**$1,846.1**	**-24**	**0**	**-0.2%**	**0.0%**	**-$1.5**	**$0.0**	**-$1.4**	**-0.2%**	**0.0%**	**-0.1%**

	2026 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2026 COSS PROPOSED					(IG IR-07 a) (iii) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,645	1,502	$477.6	$617.1	$1,094.7	5,645	1,502	$479.4	$620.9	$1,100.3	0	0	0.0%	0.0%	$1.8	$3.8	$5.5	0.4%	0.6%	0.5%
(2) SMALL GENERAL	382	77	$30.7	$35.7	$66.4	382	77	$30.8	$36.0	$66.7	0	0	0.0%	0.0%	$0.1	$0.2	$0.3	0.3%	0.7%	0.5%
(3) GENERAL	2,394	433	$187.8	$150.6	$338.4	2,394	433	$188.4	$152.1	$340.4	0	0	0.0%	0.0%	$0.5	$1.5	$2.0	0.3%	1.0%	0.6%
(4) GENERAL LARGE	377	47	$28.4	$17.3	$45.7	377	47	$28.5	$17.5	$46.0	0	0	0.0%	0.0%	$0.1	$0.2	$0.3	0.2%	1.3%	0.6%
(5) SMALL INDUSTRIAL	275	41	$21.2	$16.9	$38.1	275	41	$21.3	$17.1	$38.3	0	0	0.0%	0.0%	$0.1	$0.2	$0.2	0.3%	1.0%	0.6%
(6) MEDIUM INDUSTRIAL	468	63	$34.9	$22.1	$57.0	468	63	$35.0	$22.3	$57.3	0	0	0.0%	0.0%	$0.1	$0.3	$0.3	0.2%	1.2%	0.6%
(7) LARGE INDUSTRIAL	722	82	$54.0	$19.0	$72.9	722	82	$54.1	$19.4	$73.5	0	0	0.0%	0.0%	$0.1	$0.4	$0.5	0.2%	2.2%	0.7%
(8) PHP	830	68	$60.1	$21.8	$81.9	621	8	$41.9	$14.8	$56.7	-209	-59	-25.2%	-87.7%	-$18.2	-$7.0	-$25.2	-30.2%	-32.1%	-30.7%
(9) MUNICIPAL	129	32	$10.7	$8.1	$18.8	129	32	$10.8	$8.2	$19.0	0	0	0.0%	0.0%	$0.0	$0.1	$0.1	0.3%	1.0%	0.6%
(10) UNMETERED	83	12	$6.3	$15.8	$22.1	83	12	$6.3	$15.8	$22.1	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.2%	0.3%	0.3%
TOTAL	**11,304**	**2,357**	**$911.7**	**$924.3**	**$1,836.1**	**11,095**	**2,298**	**$896.3**	**$924.0**	**$1,820.3**	**-209**	**-59**	**-1.8%**	**-2.5%**	**-$15.4**	**-$0.3**	**-$15.7**	**-1.7%**	**0.0%**	**-0.9%**

	2027 COSS PROPOSED (Att 01 to CA IR-001 M12451)					2027 COSS PROPOSED					(IG IR-07 a) (iii) M12661)								
	USAGE		COSTS			USAGE		COSTS			USAGE VARIANCE from CA IR-001				COST VARIANCE from CA IR-001				
	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	(In millions of $'s) Fuel	Non-Fuel	Total	Energy Req. (GWhs)	Peak Demand (MWs)	Energy Req. Percent	Peak Demand Percent	(In millions of $'s) Fuel	Non-Fuel	Total	Percent Fuel	Non-Fuel	Total
(1) DOMESTIC	5,601	1,495	$481.5	$663.0	$1,144.5	5,601	1,495	$484.5	$665.5	$1,150.0	0	0	0.0%	0.0%	$3.0	$2.4	$5.5	0.6%	0.4%	0.5%
(2) SMALL GENERAL	385	80	$30.9	$39.0	$69.9	385	80	$31.2	$39.2	$70.3	0	0	0.0%	0.0%	$0.2	$0.2	$0.4	0.7%	0.5%	0.6%
(3) GENERAL	2,335	432	$181.2	$159.7	$340.9	2,335	432	$182.5	$160.8	$343.3	0	0	0.0%	0.0%	$1.3	$1.1	$2.4	0.7%	0.7%	0.7%
(4) GENERAL LARGE	375	47	$27.4	$18.5	$45.9	375	47	$27.6	$18.6	$46.3	0	0	0.0%	0.0%	$0.2	$0.2	$0.4	0.8%	1.0%	0.9%
(5) SMALL INDUSTRIAL	274	42	$20.8	$18.2	$39.0	274	42	$20.9	$18.4	$39.3	0	0	0.0%	0.0%	$0.2	$0.1	$0.3	0.7%	0.7%	0.7%
(6) MEDIUM INDUSTRIAL	442	58	$31.7	$21.9	$53.6	442	58	$31.9	$22.1	$54.0	0	0	0.0%	0.0%	$0.2	$0.2	$0.5	0.8%	1.0%	0.9%
(7) LARGE INDUSTRIAL	719	82	$51.9	$21.0	$72.9	719	82	$52.3	$21.3	$73.6	0	0	0.0%	0.0%	$0.4	$0.4	$0.8	0.8%	1.7%	1.0%
(8) PHP	311	68	$25.9	$12.3	$38.1	271	8	$17.7	$7.6	$25.4	-40	-59	-12.9%	-87.7%	-$8.1	-$4.7	-$12.8	-31.4%	-38.1%	-33.5%
(9) MUNICIPAL	130	32	$10.9	$8.8	$19.7	130	32	$11.0	$8.9	$19.8	0	0	0.0%	0.0%	$0.1	$0.1	$0.1	0.6%	0.7%	0.6%
(10) UNMETERED	83	13	$6.1	$16.8	$23.0	83	13	$6.2	$16.9	$23.0	0	0	0.0%	0.0%	$0.0	$0.0	$0.1	0.8%	0.2%	0.4%
TOTAL	**10,656**	**2,348**	**$868.3**	**$979.1**	**$1,847.5**	**10,616**	**2,289**	**$865.9**	**$979.2**	**$1,845.0**	**-40**	**-59**	**-0.4%**	**-2.5%**	**-$2.5**	**$0.0**	**-$2.5**	**-0.3%**	**0.0%**	**-0.1%**

NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

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

	2023	2026
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.63	97.18
(2) SMALL GENERAL	97.14	103.50
(3) GENERAL	105.00	104.37
(4) LARGE GENERAL	104.01	104.37
(5) SMALL INDUSTRIAL	99.66	104.37
(6) MEDIUM INDUSTRIAL	99.27	104.37
(7) LARGE INDUSTRIAL	105.00	104.37
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	101.83	104.37
(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)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$847,049	$847,048.6	$0	$0	$0	$0
(4)	HYDRO	699,665	$699,665.5	0	0	0	0
(5)	WIND	163,771	$163,770.9	0	0	0	0
(6)	SOLAR	1,285	$0.0	$0.0	$0.0	$0.0	1,285
(7)	LM6000	93,737	$93,737.5	0	0	0	0
(8)	GAS TURBINE - OTHER	68,141	$68,140.8	0	0	0	0
(9)	GENERATION BATTERIES	160,767	$160,767.2	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	51,342	$51,342.2	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,085,758	2,084,473	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**	844,620	0	844,620	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	844,620	0	844,620	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,052	0	0	5,052	0	0
(23)	EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24)	OTHER	17,970	0	0	17,970	0	0
(25)	SUBSTATIONS	183,948	0	0	183,948	0	0
(26)	POLES & FIXTURES	399,387	0	0	399,387	0	0
(27)	O.H. LINES	173,434	0	0	173,434	0	0
(28)	U.G. LINES	61,773	0	0	61,773	0	0
(29)	LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30)	SERVICES	56,181	0	0	56,181	0	0
(31)	METERS	70,426	0	0	70,426	0	0
(32)	STREET LIGHTING	35,211	0	0	35,211	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,550,189	0	0	1,550,189	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,480,567	2,084,473	844,620	1,550,189	0	1,285
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,394,809		844,620	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	9,650	25,314	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMMUNICATION	48,211		17,003	31,208	0	
(43)	NON FUNCTIONILIZED GEN. PROPERTY	307,293	143,001	57,944	106,348	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	477,287	143,001	87,503	203,799	42,983	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	4,957,854	2,227,474	932,123	1,753,988	42,983	1,285
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	162,574	0	0	0	162,574	0
(53)	MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54)	MAT. & SUP. - OTHER	75,610	33,979	14,219	26,756	656	0
(55)	DEF. CHG. - Financing	22,257	10,002	4,186	7,876	193	0
(56)	DEF. CHG. - Tax	23,925	10,752	4,499	8,466	207	0
(57)	DEF. CHG. - Pension	156,935	74,415	18,274	64,246	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60)	DEF. CHG. - Other	30,283	14,008	5,559	10,461	256	-2
(61)	DEF. CHG. - FCR	5,746	4,046	1,693	0	6	0
(62)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67)	DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68)	CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	632,773	302,754	48,379	117,749	163,893	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,590,627	$2,530,228	$980,501	$1,871,738	$206,876	$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)	**GENERATION FUNCTION**				
(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.	51,342	51,342	$0	$0
(10)	TOTAL GENERATION PLANT	2,084,473	2,084,473	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	143,001	143,001	0	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	2,227,474	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(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	33,979	33,979	0	0
(20)	DEF. CHG. - Financing	10,002	10,002	0	0
(21)	DEF. CHG. - Tax	10,752	10,752	0	0
(22)	DEF. CHG. - Pension	74,415	34,502	39,913	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25)	DEF. CHG. - Other	14,008	14,008	0	0
(26)	DEF. CHG. - FCR	4,046	4,046	0	0
(27)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30)	DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31)	DEF. CR. - Other	-29,365	-29,365	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0
(33)	CONTRACT RECEIVABLE	93,310	0	93,310	0
(34)	SUB-TOTAL	302,754	-57,398	360,151	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,530,228**	**2,170,077**	**360,151**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**Transmission - EHV and HV combined**	844,620	844,620	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	87,503	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	932,123	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	4,499	0	0
(13)	DEF. CHG. - Pension	18,274	18,274	0	0
(14)	DEF. CHG. - Other	5,559	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	1,693	0	0
(16)	DEF. CHG. - ARO Transformers	-52	-52	0	0
(17)	SUB-TOTAL	48,379	48,379	0	0
(18)					
(19)	Transmission - EHV	980,501	980,501	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$980,501**	**$980,501**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,052	2,531	0	2,521
(27)	EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28)	OTHER	17,970	9,004	0	8,966
(29)	SUBSTATIONS	183,948	183,948	0	0
(30)	POLES & FIXTURES	399,387	103,841	0	295,546
(31)	O.H. LINES	173,434	91,400	0	82,034
(32)	U.G. LINES	61,773	14,022	0	47,750
(33)	LINE TRANSFORMERS	369,256	369,256	0	0
(34)	SERVICES	56,181	0	0	56,181
(35)	METERS	70,426	0	0	70,426
(36)	STREET LIGHTING	35,211	35,211	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)					
(39)	GENERAL PROPERTY PLANT	203,799	118,081	0	85,718
(40)	TOTAL PLANT IN SERVICE	1,753,988	1,016,258	0	737,730
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,756	15,502	0	11,254
(47)	DEF. CHG. - Financing	7,876	4,563	0	3,313
(48)	DEF. CHG. - Tax	8,466	4,905	0	3,561
(49)	DEF. CHG. - Pension	64,246	12,219	0	52,027
(50)	DEF. CHG. - Other	10,461	6,061	0	4,400
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-55	-55	0	0
(51)	SUB-TOTAL	117,749	43,195	0	74,555

(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**1,871,738**	**1,059,453**	**0**	**812,285**

EXHIBIT 2A
Page 3 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	162,574	0	0	162,574
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	656	0	0	656
(16)	DEF. CHG. - Financing	193	0	0	193
(17)	DEF. CHG. - Tax	207	0	0	207
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	256	0	0	256
(20)	SUB-TOTAL	163,887	0	0	163,887
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**206,870**	**0**	**0**	**206,870**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$4,210,031**	**$360,151**	**$1,019,155**

EXHIBIT 2B
PAGE 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(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	($463,743)	$463,743	$0	$383,305	$463,743	$0
(4)	HYDRO PLANT	699,665	0	0	-383,054	383,054	0	316,612	383,054	0
(5)	WIND PLANT	163,771	0	0	-89,662	89,662	0	74,109	89,662	0
(6)	LM6000 PLANT	93,737	0	0	-51,320	51,320	0	42,418	51,320	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-37,306	37,306	0	30,835	37,306	0
(8)	GENERATION BATTERIES	160,767	0	0	-88,017	88,017	0	72,750	88,017	0
(9)	RADIAL TO GENERATION TRANS.	51,342	0	0	-28,109	28,109	0	23,233	28,109	0
(10)	TOTAL GENERATION PLANT	2,084,473	0	0	-1,141,210	1,141,210	0	943,263	1,141,210	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,001	0	0	-78,291	78,291	0	64,711	78,291	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	0	0	-1,219,501	1,219,501	0	1,007,974	1,219,501	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							**45.252%**	**54.748%**	
(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	33,979	0	0	-18,603	18,603	0	15,376	18,603	0
(22)	DEF. CHG. - Financing	10,002	0	0	-5,476	5,476	0	4,526	5,476	0
(23)	DEF. CHG. - Tax	10,752	0	0	-5,886	5,886	0	4,865	5,886	0
(24)	DEF. CHG. - Pension	34,502	39,913	0	0	0	0	34,502	39,913	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	4,167	0	0	0	0	0	4,167	0
(27)	DEF. CHG. - Other	14,008	0	0	-7,669	7,669	0	6,339	7,669	0
(28)	DEF. CHG. - FCR	4,046	0	0	-2,215	2,215	0	1,831	2,215	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	44,531	-44,531	0	-36,807	-44,531	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	22,134	-22,134	0	-18,295	-22,134	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	9,036	-9,036	0	-7,469	-9,036	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	763	-763	0	-631	-763	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	16,077	-16,077	0	-13,288	-16,077	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	0	0	-5,796	5,796	0	4,791	5,796	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-57,398	360,151	0	46,895	-46,895	0	-10,503	313,256	0
(37)										
(38)	**TOTAL GENERATION FUNCTION**	2,170,077	360,151	0	-1,172,606	1,172,606	0	997,471	1,532,757	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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

EXHIBIT 2B
PAGE 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	844,620	0	0	0	0	0	844,620	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	87,503	0	0	0	0	0	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	0	0	0	0	0	932,123	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	0	0	0	0	0	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	0	0	0	0	0	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	0	0	0	0	0	4,499	0	0
(13)	DEF. CHG. - Pension	18,274	0	0	0	0	0	18,274	0	0
(14)	DEF. CHG. - Other	5,559	0	0	0	0	0	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	0	0	0	0	0	1,693	0	0
(16)	DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17)	SUB-TOTAL	48,379	0	0	0	0	0	48,379	0	0
(18)										
(19)	Transmission - EHV	980,501	0	0	0	0	0	980,501	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$980,501	$0	$0	$0	$0	$0	$980,501	$0	$0

EXHIBIT 2B
PAGE 3 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,531	$0	$2,521	$0	$0	$0	$2,531	$0	$2,521
(5)	EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(6)	OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(7)	SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8)	POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(9)	O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(10)	U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(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	898,177	0	652,012	0	0	0	898,177	0	652,012
(16)										
(17)	GENERAL PROPERTY PLANT	118,081	0	85,718	0	0	0	118,081	0	85,718
(18)	TOTAL PLANT IN SERVICE	1,016,258	0	737,730	0	0	0	1,016,258	0	737,730
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,502	0	11,254	0	0	0	15,502	0	11,254
(25)	DEF. CHG. - Financing	4,563	0	3,313	0	0	0	4,563	0	3,313
(26)	DEF. CHG. - Tax	4,905	0	3,561	0	0	0	4,905	0	3,561
(27)	DEF. CHG. - Pension	12,219	0	52,027	0	0	0	12,219	0	52,027
(28)	DEF. CHG. - Other	6,061	0	4,400	0	0	0	6,061	0	4,400
(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	43,195	0	74,555	0	0	0	43,195	0	74,555
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,059,453	$0	$812,285	$0	$0	$0	$1,059,453	$0	$812,285
(34)										
(35)	**RETAIL FUNCTION**									
(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	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)	Working Capital & Deferred Charges/Credits:									
(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	656	0	0	0	0	0	656
(50)	DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(51)	DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(54)	SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	206,870	0	0	0	0	0	206,870
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,210,031**	**$360,151**	**$1,019,155**	**($1,172,606)**	**$1,172,606**	**$0**	**$3,037,425**	**$1,532,757**	**$1,019,155**

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	$383,305	$246,242	$12,571	$68,215	$7,776	$6,988	$8,982	$13,943	$11,494	$5,312	$1,783	D-3A
(5)	HYDRO PLANT	316,612	203,397	10,383	56,346	6,423	5,772	7,419	11,517	9,494	4,388	1,472	D-3A
(6)	WIND PLANT	74,109	47,609	2,430	13,189	1,503	1,351	1,737	2,696	2,222	1,027	345	D-3A
(7)	LM6000 PLANT	42,418	27,250	1,391	7,549	860	773	994	1,543	1,272	588	197	D-3A
(8)	GAS TURBINE PLANT - OTHER	30,835	19,809	1,011	5,488	626	562	723	1,122	925	427	143	D-3A
(9)	GENERATION BATTERIES	72,750	46,736	2,386	12,947	1,476	1,326	1,705	2,646	2,182	1,008	338	D-3A
(10)	RADIAL TO GENERATION TRANS.	23,233	14,925	762	4,135	471	424	544	845	697	322	108	D-3A
(11)	TOTAL GENERATION PLANT	943,263	605,969	30,935	167,868	19,135	17,196	22,104	34,311	28,285	13,073	4,387	
(12)													
(13)	GEN. PROPERTY PLANT	64,711	41,571	2,122	11,516	1,313	1,180	1,516	2,354	1,940	897	301	P-7
(14)	TOTAL PLANT IN SERVICE	1,007,974	647,540	33,057	179,384	20,448	18,375	23,621	36,665	30,226	13,970	4,688	
(15)													
(16)	Working Capital & Deferred 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	15,376	9,878	504	2,736	312	280	360	559	461	213	72	P-7
(21)	DEF. CHG. - Financing	4,526	2,908	148	806	92	83	106	165	136	63	21	P-7
(22)	DEF. CHG. - Tax	4,865	3,126	160	866	99	89	114	177	146	67	23	P-7
(23)	DEF. CHG. - Pension	34,502	22,165	1,132	6,140	700	629	809	1,255	1,035	478	160	O-1
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	D-3A
(25)	DEF. CHG. - Fuel Deferral	0	0	0	0	0	0	0	0	0	0	0	D-3A
(26)	DEF. CHG. - Other	6,339	4,072	208	1,128	129	116	149	231	190	88	29	P-7
(27)	DEF. CHG. - FCR	1,831	1,176	60	326	37	33	43	67	55	25	9	P-7
(28)	DEF. CR. - ARO Steam	-36,807	-23,645	-1,207	-6,550	-747	-671	-863	-1,339	-1,104	-510	-171	D-3A
(29)	DEF. CR. - ARO Hydro	-18,295	-11,753	-600	-3,256	-371	-334	-429	-665	-549	-254	-85	D-3A
(30)	DEF. CR. - ARO Wind	-7,469	-4,798	-245	-1,329	-152	-136	-175	-272	-224	-104	-35	D-3A
(31)	DEF. CR. - ARO LM6000	-631	-405	-21	-112	-13	-11	-15	-23	-19	-9	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,244	-4,011	-205	-1,111	-127	-114	-146	-227	-187	-87	-29	D-3A
(32)	DEF. CR. - Other	-13,288	-8,537	-436	-2,365	-270	-242	-311	-483	-398	-184	-62	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	4,791	3,078	157	853	97	87	112	174	144	66	22	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-10,503	-6,747	-344	-1,869	-213	-191	-246	-382	-315	-146	-49	
(36)													
(37)	**TOTAL GEN. FUNCTION**	997,471	640,793	32,713	177,515	20,234	18,184	23,375	36,283	29,911	13,825	4,639	
(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)													
(45)	Working Capital & Deferred 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	

EXHIBIT 3
PAGE 2 OF 5

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**	844,620	542,599	27,700	150,313	17,134	15,397	19,793	30,723	25,327	11,706	3,928	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	87,503	56,214	2,870	15,572	1,775	1,595	2,051	3,183	2,624	1,213	407	P-8B
(4)	TOTAL PLANT IN SERVICE	932,123	598,812	30,569	165,885	18,909	16,993	21,843	33,906	27,951	12,919	4,335	
(5)													
(6)	Working Capital & Deferred 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	14,219	9,135	466	2,530	288	259	333	517	426	197	66	P-8B
(11)	DEF. CHG. - Financing	4,186	2,689	137	745	85	76	98	152	126	58	19	P-8B
(12)	DEF. CHG. - Tax	4,499	2,890	148	801	91	82	105	164	135	62	21	P-8B
(13)	DEF. CHG. - Pension	18,274	11,740	599	3,252	371	333	428	665	548	253	85	O-2B
(14)	DEF. CHG. - Other	5,559	3,571	182	989	113	101	130	202	167	77	26	P-8B
(15)	DEF. CHG. - FCR	1,693	1,088	56	301	34	31	40	62	51	23	8	P-8B
(16)	DEF. CR. - ARO Trans	-52	-33	-2	-9	-1	-1	-1	-2	-2	-1	-0	D-3A
(17)	SUB-TOTAL	48,379	31,079	1,587	8,610	981	882	1,134	1,760	1,451	671	225	
(18)													
(19)	Transmission - EHV	980,501	629,891	32,156	174,495	19,890	17,875	22,977	35,666	29,402	13,589	4,560	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	980,501	629,891	32,156	174,495	19,890	17,875	22,977	35,666	29,402	13,589	4,560	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)													
(29)	GEN. PROPERTY PLANT	118,081	80,756	4,447	23,332	1,401	2,586	2,896	1,229	0	333	1,101	P-9
(42)		1,016,258	670,945	36,950	193,847	11,637	21,484	24,060	10,212	0	2,767	44,356	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,502	10,602	584	3,063	184	339	380	161	0	44	145	P-9
(48)	DEF. CHG. - Financing	4,563	3,121	172	902	54	100	112	47	0	13	43	P-9
(49)	DEF. CHG. - Tax	4,905	3,355	185	969	58	107	120	51	0	14	46	P-9
(50)	DEF. CHG. - Pension	12,219	7,954	437	2,317	214	256	306	177	0	51	509	O-3
(51)	DEF. CHG. - Other	6,061	4,145	228	1,198	72	133	149	63	0	17	57	P-9
(52)	DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52)	SUB-TOTAL	43,195	29,137	1,603	8,437	582	934	1,066	500	0	138	797	

(53)												
(54)	**TOTAL DIST. FUNCTION**	1,059,453	700,083	38,553	202,284	12,219	22,418	25,126	10,711	0	2,905	45,154
(55)												
(56)	**TOTAL DEMAND**	**$3,037,425**	**$1,970,767**	**$103,421**	**$554,294**	**$52,344**	**$58,477**	**$71,477**	**$82,660**	**$59,313**	**$30,319**	**$54,353**

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$463,743	$231,579	$15,684	$98,195	$15,450	$11,268	$19,197	$29,628	$34,052	$5,274	$3,416	E-1A
(5)	HYDRO PLANT	383,054	191,286	12,955	81,109	12,761	9,307	15,857	24,473	28,127	4,356	2,822	E-1A
(6)	WIND PLANT	89,662	44,774	3,032	18,985	2,987	2,179	3,712	5,728	6,584	1,020	661	E-1A
(7)	LM6000 PLANT	51,320	25,627	1,736	10,867	1,710	1,247	2,124	3,279	3,768	584	378	E-1A
(8)	GAS TURBINE PLANT - OTHER	37,306	18,629	1,262	7,899	1,243	906	1,544	2,383	2,739	424	275	E-1A
(9)	GENERATION BATTERIES	88,017	43,953	2,977	18,637	2,932	2,139	3,644	5,623	6,463	1,001	648	E-1A
(10)	RADIAL TO GENERATION TRANS.	28,109	14,037	951	5,952	936	683	1,164	1,796	2,064	320	207	E-1A
(11)	TOTAL GENERATION PLANT	1,141,210	569,886	38,597	241,644	38,020	27,728	47,241	72,911	83,797	12,978	8,407	
(12)													
(13)	GENERAL PROPERTY PLANT	78,291	39,096	2,648	16,578	2,608	1,902	3,241	5,002	5,749	890	577	P-10
(14)	TOTAL PLANT IN SERVICE	1,219,501	608,982	41,245	258,222	40,628	29,631	50,482	77,913	89,545	13,868	8,984	
(15)													
(16)	Working Capital & Deferred Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	222,761	111,240	7,534	47,168	7,421	5,412	9,221	14,232	16,357	2,533	1,641	E-1A
(20)	MAT. & SUPPLIES - OTHER	18,603	9,290	629	3,939	620	452	770	1,189	1,366	212	137	P-10
(21)	DEF. CHG. - Financing	5,476	2,735	185	1,160	182	133	227	350	402	62	40	P-10
(22)	DEF. CHG. - Tax	5,886	2,939	199	1,246	196	143	244	376	432	67	43	P-10
(23)	DEF. CHG. - Pension	39,913	19,931	1,350	8,451	1,330	970	1,652	2,550	2,931	454	294	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	4,167	2,081	141	882	139	101	172	266	306	47	31	E-1A
(26)	DEF. CHG. - Other	7,669	3,830	259	1,624	256	186	317	490	563	87	57	P-10
(27)	DEF. CHG. - FCR	2,215	1,106	75	469	74	54	92	142	163	25	16	P-10
(28)	DEF. CR. - ARO Steam	-44,531	-22,237	-1,506	-9,429	-1,484	-1,082	-1,843	-2,845	-3,270	-506	-328	E-1A
(29)	DEF. CR. - ARO Hydro	-22,134	-11,053	-749	-4,687	-737	-538	-916	-1,414	-1,625	-252	-163	E-1A
(30)	DEF. CR. - ARO Wind	-9,036	-4,512	-306	-1,913	-301	-220	-374	-577	-663	-103	-67	E-1A
(31)	DEF. CR. - ARO LM6000	-763	-381	-26	-162	-25	-19	-32	-49	-56	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,077	-8,028	-544	-3,404	-536	-391	-666	-1,027	-1,180	-183	-118	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	5,796	2,894	196	1,227	193	141	240	370	426	66	43	E-1A
(34)	CONTRACT RECEIVABLE	93,310	46,596	3,156	19,758	3,109	2,267	3,863	5,962	6,852	1,061	687	E-1A
(35)	SUB-TOTAL	313,256	156,431	10,595	66,330	10,436	7,611	12,968	20,014	23,002	3,562	2,308	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,532,757	765,413	51,840	324,552	51,064	37,242	63,450	97,927	112,547	17,431	11,292	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,532,757**	**$765,413**	**$51,840**	**$324,552**	**$51,064**	**$37,242**	**$63,450**	**$97,927**	**$112,547**	**$17,431**	**$11,292**	

EXHIBIT 3
PAGE 5 OF 5

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	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	85,718	76,544	4,354	2,934	6	555	48	11	0	0	1,267	P-12
(7)	TOTAL PLANT IN SERVICE	737,730	658,773	37,470	25,248	51	4,774	412	91	2	3	10,907	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,254	10,049	572	385	1	73	6	1	0	0	166	P-12
(14)	DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15)	DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16)	DEF. CHG. - Pension	52,027	47,040	2,649	1,170	2	220	15	3	0	0	930	O-6
(17)	DEF. CHG. - Other	4,400	3,929	223	151	0	28	2	1	0	0	65	P-12
(18)	SUB-TOTAL	74,555	67,157	3,793	1,941	3	365	27	6	0	0	1,263	
(19)													
(20)	**TOTAL DIST. FUNCTION**	812,285	725,930	41,263	27,189	55	5,139	439	96	2	3	12,170	
(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	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26)	TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(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	656	586	33	22	0	4	0	0	0	0	10	P-13
(33)	DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34)	DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	256	229	13	9	0	2	0	0	0	0	4	P-13
(37)	SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	206,870	159,492	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(40)													
(41)	**TOTAL CUSTOMER**	**1,019,155**	**885,422**	**51,988**	**48,312**	**2,302**	**7,875**	**4,590**	**4,215**	**2**	**776**	**13,674**	
(42)													

(43) **TOTAL AVE. RATE BASE**	$5,589,337	$3,621,602	$207,249	$927,158	$105,709	$103,594	$139,517	$184,803	$171,862	$48,525	$79,318

EXHIBIT 3A

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

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	$183,948	$169,254	$14,693
ALLOCATION			
(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	1,657	1,524	132
(12) TOTAL	$183,948	$169,254	$14,693
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	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$399,387	$59,908	$194,102	$43,933	$101,444

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$338,328	$39,627	$175,796	$30,989	$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	6,385	540	3,561	422	1,862
(11) TOTAL	$399,387	$59,908	$194,102	$43,933	$101,444
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	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$173,434	$85,503	$52,377	$5,897	$29,657

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$135,025	$56,557	$47,437	$4,159	$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	2,333	771	961	57	544
(11) TOTAL	$173,434	$85,503	$52,377	$5,897	$29,657
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	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,773	$3,459	$679	$10,563	$47,071

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

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

EXHIBIT 3I

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

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

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	58
(4)	BIOMASS	20,303	20,238	0	0	0	64
(5)	MARITIME LINK	200,473	199,839	0	0	0	634
(6)	WIND ERIS	33,418	33,315	0	0	0	103
(7)	WIND NRIS	111,508	111,167	0	0	0	341
(8)	IMPORTS	94,697	94,391	0	0	0	306
(9)	BUTU CAPACITY CREDIT	0	302	0	0	0	-302
(10)	**TOTAL**	**924,334**	**911,705**	**0**	**0**	**0**	**12,629.30**
(11)	THERMAL - OPERATING & MAINT.	59,047.2	57,518	0	0	0	1,529
(12)	HYDRO - OPERATING & MAINT.	1,879.3	1,831	0	0	0	49
(13)	WIND - OPERATING & MAINT.	8,364.9	8,148	0	0	0	217
(14)	WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15)	BIOMASS - OPERATING & MAINT.	6,736.8	6,562	0	0	0	174
(16)	LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,549	0	0	0	41
(18)	ENERGY, FUELS & RISK MGMT.	6,651.5	6,479	0	0	0	172
(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.	1,463.0	1,425	0	0	0	38
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**86,507.2**	**84,141**	**0**	**0**	**0**	**2,367**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	85,859.459	0	22,950	60,765	0	2,144
(26)							
(27)	**CUSTOMER SERVICE**	28,357.803	0	0	1,162	26,729	466
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,808.4	1,308	129	298	27	46
(34)	CORP. SECRETARY & INSURANCE	11,405.2	7,783	1,721	1,035	570	296
(35)	LEGAL SERVICES	5,043.0	3,647	360	831	76	129
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,580	450	1,083	562	91
(36)	REGULATORY AFFAIRS	9,287.4	6,717	662	1,531	139	238
(37)	FINANCE GROUP	7,350.5	4,985	654	1,421	103	188
(38)	PROCUREMENT & FACILITIES	12,283.6	2,997	2,997	2,997	2,997	295
(38)	ENTERPRISE SERVICES	46,048.8	19,245	5,236	12,994	7,470	1,104
(39)	HUMAN RESOURCES	11,000.2	4,597	1,251	3,104	1,784	264
(40)	**TOTAL CORPORATE GROUPS**	**107,993.6**	**52,860**	**13,460**	**25,295**	**13,728**	**2,650**
(41)							
(42)	GENERATION SERVICES	11,909.6	11,601	0	0	0	308
(43)	OTHER EXPENSES	7,377.5	3,083	839	2,082	1,197	177
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**328,005.320**	**151,686**	**37,249**	**89,304**	**41,654**	**8,113**
(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	22,102	9,249	17,404	426	1,296
(53)	**DEPRECIATION:**						
(54)	STEAM	47,964	46,722	0	0	0	1,242
(55)	HYDRO	16,577	16,147	0	0	0	429
(56)	WIND	13,294	12,950	0	0	0	344
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,015	6,833	0	0	0	182
(58)	OTHER GAS TURBINE	2,880	2,805	0	0	0	75
(59)	GENERATION BATTERIES	8,575	8,353	0	0	0	222
(60)	RADIAL TO GENERATION TRANS.	3,169	3,087	0	0	0	82

(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	26,554	0	25,717	0	0	837
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65)	DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66)	DISTRIBUTION - Substations	9,066	0	0	8,862	0	204
(67)	DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,480	0	471
(68)	DISTRIBUTION - OH Lines	12,194	0	0	11,920	0	274
(69)	DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	66
(70)	DISTRIBUTION -Line Transformers	28,382	0	0	27,744	0	638
(71)	DISTRIBUTION -Services	4,147	0	0	4,054	0	93
(72)	DISTRIBUTION -Meters	8,124	0	0	7,942	0	183
(73)	DISTRIBUTION - Streetlight Related	4,585	0	0	4,482	0	103
(74)	GENERAL PROPERTY	61,515	17,158	10,651	25,953	6,251	1,502
(75)	**TOTAL DEPRECIATION**	282,428	114,055	36,368	118,647	6,251	7,107
(76)							
(77)	INTEREST NET	141,804	62,563	24,244	46,281	5,115	3,600
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	-9,835	-4,339	-1,682	-3,210	-355	-250
(80)							
(81)	**TOTAL EXPENSES**	**$1,717,212**	**$1,257,771**	**$105,429**	**$268,425**	**$53,091**	**$32,496**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(5,743.1)	0	0	0	-5,743	0
(86)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	0	-3,494	0
(87)	NSF	(158.5)	0	0	0	-159	0
(88)	RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89)	WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90)	POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91)	STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92)	AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93)	OTHER REVENUE	(4,496.0)	-3,357	-281	-716	-142	0
(94)							
(95)	**NET INCOME**	201,297.884	88,812	34,416	65,698	7,261	5,111
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,873,662**	**$1,338,208.396**	**$139,563.286**	**$317,043.068**	**$41,240.587**	**$37,606.344**

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) FUEL	445,457	434,033	-	-	-	11,424.2	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,420	-	-	-	58.1	
(4) BIOMASS	20,303	20,238	-	-	-	64.1	
(5) MARITIME LINK	200,473	199,839				634.3	
(6) WIND ENRIS	33,418	33,315	-	-	-	103.1	
(7) WIND NRIS	111,508	111,167				340.8	
(8) IMPORTS	94,697	94,391	-	-	-	306.5	
(9) BUTU CAPACITY CREDIT	-	301.8				(301.8)	
(10) **TOTAL**	**924,334**	**911,705**	**-**	**-**	**-**	**12,629.301**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	59,047	57,518	-	-	-	1,529	
(14) HYDRO OPERATING & MAINT.	1,879	1,831	-	-	-	49	
(15) WIND - OPERATING & MAINT.	8,365	8,148	-	-	-	217	
(16) SOLAR - OPERATING & MAINT.	130	-				130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,562	-	-	-	174	
(17) LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,549	-	-	-	41	
(19) FUEL PROCUREMENT	6,651	6,479	-	-	-	172	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,463	1,425	-	-	-	38	
(23) **TOTAL POWER PRODUCTION**	**86,507.2**	**84,141**	**-**	**-**	**-**	**2,367**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,808	1,308	129	298	27	46	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,783	1,721	1,035	570	296	F - 4
(28) LEGAL SERVICES	5,043	3,647	360	831	76	129	F - 2
(29) EXTERNAL RELATIONS	3,451	1,442	392	974	560	83	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	138	58	109	3	8	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,023**	**14,319**	**2,659**	**3,248**	**1,235**	**562**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,424	-	22,686	-	-	739	
(41) EHV and HV STORM EXPENSES	273		265	-	-	9	
(42) **DISTRIBUTION:**							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,913	-	803	
OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,275	-	535	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(51) **TOTAL DISTRIBUTION**	**62,162.1**	**-**	**-**	**60,765**	**-**	**1,397**	
(52)							
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	85,859.459	-	22,950	60,765	-	2,144	
(54)							
(55) **GENERATION SERVICES**	11,910	11,601				308	
(56)							
(57) **CUSTOMER SERVICE**							
(58) **CUSTOMER SERVICE**							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,456	24	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,672	60	
(61) **CALL CENTRE:**							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,801	112	
(64) **REVENUE OPERATIONS:**							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,256	37	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26.724	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,404	23	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,528	74	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES							
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,969	82	
(73) MARKETING & SALES							
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) **TOTAL CUSTOMER SERVICE**	**28,358**	**-**	**-**	**1,162**	**26,729**	**466**	

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1)	**REGULATORY AFFAIRS**							
(2)	Advocacy Expense	1,885	1,364	134	311	28	48	F - 2
(3)	Other Expenses	7,402	5,354	528	1,220	111	189	F - 2
(4)	**Subtotal**	9,287	6,717	662	1,531	139	238	
(5)								
(6)	**FINANCE GROUP**							
(7)	INTERNAL AUDIT	1,782	1,289	127	294	27	46	F - 2
(8)	INVESTOR RELATIONS	272	119	50	94	2	7	F - 3
(9)	DIRECTOR FINANCE	457	330	33	75	7	12	F - 2
(10)	TREASURER	427	309	30	70	6	11	F - 2
(11)	CORPORATE TAX	890	390	163	307	8	23	F - 3
(12)								
(13)	GM FINANCE	-						
(14)	CORPORATE CONTROLLER	3,523	2,548	251	581	53	90	F - 2
(15)	CORP. PERFORMANCE & BACK OFFICE	-						
(16)								
(17)	**TOTAL FINANCE**	7,350	4,985	654	1,421	103	188	
(18)								
(19)	**ENTERPRISE SERVICES**							
(20)	PROCUREMENT & FACILITIES	12,284	2,997	2,997	2,997	2,997	295	F - 5
(21)	INFORMATION TECHNOLOGY	46,049	19,245	5,236	12,994	7,470	1,104	F - 1
(22)								
(23)	**TOTAL ENTERPRISE SERVICES**	58,332	22,242	8,234	15,991	10,467	1,399	
(24)								
(25)	**HUMAN RESOURCES**							
(26)	--HUMAN RESOURCES	11,000	4,597	1,251	3,104	1,784	264	F - 1
(27)								
(28)	OTHER EXPENSES	7,378	3,083	839	2,082	1,197	177	F - 1
(29)								
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	**326,120**	**150,322**	**37,115**	**88,993**	**41,626**	**8,064**	
(31)								
(32)	**TOTAL DIVISIONAL EXPENSES**	**328,005**	**151,686**	**37,249**	**89,304**	**41,654**	**8,113**	
(33)								
(34)	**COGS**	-	-	-	-	-	-	
(35)								
(36)	**DSM EXPENSES**	-	-	-	-	-	-	
(37)								
(38)	**FCR DEFERRAL**	-	-	-	-	-	-	
(39)								
(40)	**OTHER EXPENSES**	-	-	-	-	-	-	
(41)								
(42)	**CAPITAL RELATED EXPENSES**							
(43)								
(44)	GRANTS IN LIEU OF TAXES	50,476	22,102	9,249	17,404	426	1,296	
(45)	DEPRECIATION :							
(46)	STEAM	47,964	46,722	-	-	-	1,242	
(47)	HYDRO	16,577	16,147	-	-	-	429	
(48)	WIND	13,294	12,950	-	-	-	344	
(49)	SOLAR	61					61	
(50)	LM6000	7,015	6,833	-	-	-	182	
(51)	GAS TURBINE - OTHER	2,880	2,805	-	-	-	75	
(52)	GENERATION BATTERIES	8,575	8,353	-	-	-	222	
(53)	RADIAL TO GENERATION TRANS.	3,169	3,087	-	-	-	82	
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0	
(55)	Transmission - EHV and HV combined	26,554	-	25,717	-	-	837	
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	
(57)	DISTRIBUTION - Easements	3,065			2,996	-	69	
(58)	DISTRIBUTION - Other	1,359			1,328	-	31	
(59)	DISTRIBUTION - Substations	9,066			8,862	-	204	
(60)	DISTRIBUTION - Poles and Fixtures	20,951			20,480	-	471	
(61)	DISTRIBUTION - OH Lines	12,194			11,920	-	274	
(62)	DISTRIBUTION -UG Lines	2,953			2,886	-	66	
(63)	DISTRIBUTION -Line Transformers	28,382			27,744	-	638	
(64)	DISTRIBUTION -Services	4,147			4,054	-	93	
(65)	DISTRIBUTION -Meters	8,124			7,942	-	183	
(66)	DISTRIBUTION - Streetlight Related	4,585	-	-	4,482	-	103	
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,540	-	397	6,625	6,251	268.0	
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394	-	644	1,690	-	59.8	F - 6
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,735	-	2,658	4,878	-	198.7	F - 7
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	37,846	17,158	6,952	12,760	-	975.7	F - 8
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(72)	INTEREST NET	141,804	62,563	24,244	46,281	5,115	3,600	
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74)	CORPORATE TAXES	(9,835)	(4,339)	(1,682)	(3,210)	(355)	(250)	
(75)	-9835.167042							
(76)	**TOTAL OPERATING EXPENSES**	**1,717,212**	**1,257,771**	**105,429**	**268,425**	**53,091**	**32,496**	
(77)								
(78)	NON-OPERATING REVENUE:						-	
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80)	EXPORT SALES	-	-	-	-	-	-	
(81)	LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-	
(82)	CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-	
(83)	NSF	(159)	-	-	-	(159)	-	
(84)	RETAIL SALES	(1,491)	-	-	-	(1,491)	-	
(85)	WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-	
(86)	POLE SERVICES	(16,364)	-	-	(16,364)	-	-	
(87)	STEAM AND ASH SALES	(5,018)	(5,018)				-	
(88)	AMI OPT OUT CHARGE	(831)				(831)	-	
(89)	OTHER REVENUE	(4,496)	(3,357)	(281)	(716)	(142)	-	
(90)								
(91)	**PROFIT/LOSS**	201,298	88,812	34,416	65,698	7,261	5,111	$37,606
(92)								
(93)	**TOTAL NET EXPENSES**	**1,873,662**	**1,338,208**	**139,563**	**317,043**	**41,241**	**37,606**	
(94)								
(95)	Generation							
(96)	Transmission							
(97)	Distribution							
(98)	Retail							
(99)	Total							

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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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	57,518	57,518	-	-	-	13.23%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	1,831	1,831	-	-	-	0.4%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,148	8,148	-	-	-	1.9%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,562	6,562	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 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	6,479	6,479	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,425	1,425	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	82,716	82,716	-	-	-	19.0%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,762	1,308	129	298	27	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,109	7,783	1,721	1,035	570	1.8%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,914	3,647	360	831	76	0.8%	0.3%	0.2%	0.1%
(29) EXTERNAL RELATIONS	3,368	1,442	392	974	560	0.3%	0.3%	0.3%	0.9%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	308	138	58	109	3	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,461	14,319	2,659	3,248	1,235	3.3%	1.9%	1.0%	2.0%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	22,686	-	22,686	-	-	0.0%	16.2%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	265	-	265	-	-	0.0%	0.2%	0.0%	0.0%
(42) **DISTRIBUTION:**									
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	34,913	-	-	34,913	-	0.0%	0.0%	10.4%	0.0%
OVERHEAD LINES STORM EXPENSES	23,275	-	-	23,275	-	0.0%	0.0%	7.0%	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(51) **TOTAL DISTRIBUTION**	60,765	-	-	60,765	-	0.0%	0.0%	18.2%	0.0%
(52)									
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	83,715	-	22,950	60,765	-	0.0%	16.4%	18.2%	0.0%
(54)									
(55) **GENERATION SERVICES**	11,601	11,601	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)									
(57) **CUSTOMER SERVICE**									
(58) **CUSTOMER SERVICE**									
(59) CUSTOMER SERVICE EXPERIENCE	1,456	-	-	-	1,456	0.0%	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	3,672	-	-	-	3,672	0.0%	0.0%	0.0%	6.1%
(61) **CALL CENTRE:**									
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	6,801	-	-	-	6,801	0.0%	0.0%	0.0%	11.3%
(64) **REVENUE OPERATIONS:**									
(65) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.7%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.3%	0.0%
(68) METER SERVICES - FIELD	1,404	-	-	-	1,404	0.0%	0.0%	0.0%	2.3%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,528	-	-	-	4,528	0.0%	0.0%	0.0%	7.5%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	4,969	-	-	-	4,969	0.0%	0.0%	0.0%	8.2%
(73) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75) **TOTAL CUSTOMER SERVICE**	27,892	-	-	1,162	26,729	0.0%	0.0%	0.3%	44.3%

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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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	**REGULATORY AFFAIRS**									
(2)	Advocacy Expense	1,837	1,364	134	311	28	0.3%	0.1%	0.1%	0.0%
(3)	Other Expenses	7,213	5,354	528	1,220	111	1.2%	0.4%	0.4%	0.2%
(4)	**Subtotal**	9,050	6,717	662	1,531	139	1.5%	0.5%	0.5%	0.2%
(5)										
(6)	**FINANCE GROUP**									
(7)	INTERNAL AUDIT	1,736	1,289	127	294	27	0.3%	0.1%	0.1%	0.0%
(8)	INVESTOR RELATIONS	265	119	50	94	2	0.0%	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	445	330	33	75	7	0.1%	0.0%	0.0%	0.0%
(10)	TREASURER	416	309	30	70	6	0.1%	0.0%	0.0%	0.0%
(11)	CORPORATE TAX	867	390	163	307	8	0.1%	0.1%	0.1%	0.0%
(12)										
(13)	GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	3,433	2,548	251	581	53	0.6%	0.2%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)										
(17)	**TOTAL FINANCE**	7,162	4,985	654	1,421	103	1.1%	0.5%	0.4%	0.2%
(18)										
(19)	**ENTERPRISE SERVICES**									
(20)	PROCUREMENT & FACILITIES	11,988	2,997	2,997	2,997	2,997	0.7%	2.1%	0.9%	5.0%
(21)	INFORMATION TECHNOLOGY	44,945	19,245	5,236	12,994	7,470	4.4%	3.7%	3.9%	12.4%
(22)										
(23)	**TOTAL ENTERPRISE SERVICES**	56,933	22,242	8,234	15,991	10,467	5.1%	5.9%	4.8%	17.3%
(24)										
(25)	**HUMAN RESOURCES**									
(26)	--HUMAN RESOURCES	10,737	4,597	1,251	3,104	1,784	1.1%	0.9%	0.9%	3.0%
(27)										
(28)	OTHER EXPENSES	7,201	3,083	839	2,082	1,197	0.7%	0.6%	0.6%	2.0%
(29)										
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	318,056	150,322	37,115	88,993	41,626	34.6%	26.5%	26.6%	69.0%
(31)										
(32)	**TOTAL DIVISIONAL EXPENSES**	**319,893**	**151,686**	**37,249**	**89,304**	**41,654**	34.9%	26.6%	26.7%	69.0%
(33)										
(34)	**COGS**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)										
(36)	**DSM EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)										
(38)	**FCR DEFERRAL**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	**OTHER EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)										
(42)	**CAPITAL RELATED EXPENSES**									
(43)										
(44)	GRANTS IN LIEU OF TAXES	49,181	22,102	9,249	17,404	426	5.1%	6.6%	5.2%	0.7%
(45)	DEPRECIATION :									
(46)	STEAM	46,722	46,722	-	-	-	10.7%	0.0%	0.0%	0.0%
(47)	HYDRO	16,147	16,147	-	-	-	3.7%	0.0%	0.0%	0.0%
(48)	WIND	12,950	12,950	-	-	-	3.0%	0.0%	0.0%	0.0%
(49)	SOLAR	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50)	LM6000	6,833	6,833	-	-	-	1.6%	0.0%	0.0%	0.0%
(51)	GAS TURBINE - OTHER	2,805	2,805	-	-	-	0.6%	0.0%	0.0%	0.0%
(52)	GENERATION BATTERIES	8,353	8,353	-	-	-	1.9%	0.0%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.	3,087	3,087	-	-	-	0.7%	0.0%	0.0%	0.0%
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55)	Transmission - EHV and HV combined	25,717	-	25,717	-	-	0.0%	18.4%	0.0%	0.0%
(56)	DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements	2,996	-	-	2,996	-	0.0%	0.0%	0.9%	0.0%
(58)	DISTRIBUTION - Other	1,328	-	-	1,328	-	0.0%	0.0%	0.4%	0.0%
(59)	DISTRIBUTION - Substations	8,862	-	-	8,862	-	0.0%	0.0%	2.7%	0.0%
(60)	DISTRIBUTION - Poles and Fixtures	20,480	-	-	20,480	-	0.0%	0.0%	6.1%	0.0%
(61)	DISTRIBUTION - OH Lines	11,920	-	-	11,920	-	0.0%	0.0%	3.6%	0.0%
(62)	DISTRIBUTION -UG Lines	2,886	-	-	2,886	-	0.0%	0.0%	0.9%	0.0%
(63)	DISTRIBUTION -Line Transformers	27,744	-	-	27,744	-	0.0%	0.0%	8.3%	0.0%
(64)	DISTRIBUTION -Services	4,054	-	-	4,054	-	0.0%	0.0%	1.2%	0.0%
(65)	DISTRIBUTION -Meters	7,942	-	-	7,942	-	0.0%	0.0%	2.4%	0.0%
(66)	DISTRIBUTION - Streetlight Related	4,482	-	-	4,482	-	0.0%	0.0%	1.3%	0.0%
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,272	-	397	6,625	6,251	0.0%	0.3%	2.0%	10.4%
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,334	-	644	1,690	-	0.0%	0.5%	0.5%	0.0%
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,536	-	2,658	4,878	-	0.0%	1.9%	1.5%	0.0%
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	36,870	17,158	6,952	12,760	-	3.9%	5.0%	3.8%	0.0%
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	INTEREST NET	138,204	62,563	24,244	46,281	5,115	14.4%	17.3%	13.9%	8.5%
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES	(9,585)	(4,339)	(1,682)	(3,210)	(355)	-1.0%	-1.2%	-1.0%	-0.6%
(75)	-9835.167042						0.0%	0.0%	0.0%	0.0%
(76)	**TOTAL OPERATING EXPENSES**	**773,012**	**346,066**	**105,429**	**268,425**	**53,091**	79.6%	75.4%	80.3%	88.0%
(77)										
(78)	NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
(79)	GREEN POWER SURCHARGE	0	0	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%	0.0%
(81)	LATE PAYMENT CHARGES	0	0	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%	0.0%
(83)	NSF	0	0	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%	0.0%
(85)	WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86)	POLE SERVICES	0	0	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%	0.0%
(88)	AMI OPT OUT CHARGE	0	0	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%	0.0%
(90)										
(91)	**PROFIT/LOSS**	196,187	88,812	34,416	65,698	7,261	20.4%	24.6%	19.7%	12.0%
(92)										
(93)	**TOTAL NET EXPENSES**	**969,199**	**434,878**	**139,845**	**334,124**	**60,353**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

NOVA SCOTIA POWER
FUNCTIONALIZATION OF OPERA
FOR THE YEAR ENDING DECE
(IN THOUSANDS OF DOI

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	2.5	(2)	-	117	-	21	175	1,195	20	1,529
(14) HYDRO OPERATING & MAINT.	0.1	(0)	-	4	-	1	6	38	1	49
(15) WIND - OPERATING & MAINT.	0.4	(0)	-	17	-	3	25	169	3	217
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.3	(0)	-	13	-	2	20	136	2	174
(17) LM6000 OPERATING & MAINT.	0.0	(0)	-	1	-	0	2	13	0	17
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.1	(0)	-	3	-	1	5	32	1	41
(19) FUEL PROCUREMENT	0.3	(0)	-	13	-	2	20	135	2	172
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	-	3	-	1	4	30	0	38
(23) **TOTAL POWER PRODUCTION**	3.7	(3)	-	168	-	30	251	1,719	29	2,198
(24)	-	-	-	-	-	-	-	-	-	-
(25) **CORPORATE GROUPS**	-	-	-	-	-	-	-	-	-	-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	-	3	0	1	5	37	1	46
(27) CORP. SECRETARY & INSURANCE	0.5	0	-	16	0	4	34	233	8	296
(28) LEGAL SERVICES	0.2	(0)	-	7	0	2	15	102	2	129
(29) EXTERNAL RELATIONS	0.2	1	-	3	0	1	10	66	2	83
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	-	0	0	0	1	7	0	8
(31)										
(32) **TOTAL CORPORATE GROUPS**	0.9	1	-	30	0	7	65	444	14	562
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	-	-	-	-	-	15	83	568	72	739
(41) EHV and HV STORM EXPENSES	-	-	-	-	-	0	1	7	1	9
(42) **DISTRIBUTION:**										-
(43) SUBSTATIONS	0.1	-	-	-	-	-	4	29	-	33
(44) OVERHEAD LINES BEFORE STORM EXPENSES	2.0	-	-	-	-	-	102	699	-	803
OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	68	466	-	535
(45) UNDERGROUND LINES	0.0	-	-	-	-	-	2	11	-	13
(46) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(48) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(49) STREET LIGHTING	0.0	-	-	-	-	-	2	11	-	13
(51) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	178	1,216	-	1,397
(52)										
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	16	262	1,791	73	2,144
(54)										
(55) **GENERATION SERVICES**	0.5	(0)	-	24	-	4	35	241	4	308
(56)										
(57) **CUSTOMER SERVICE**										
(58) **CUSTOMER SERVICE**										
(59) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	18	1	24
(60) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	7	45	2	60
(61) **CALL CENTRE:**										
(62) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	2	15	1	20
(63) CUSTOMER CARE	0.6	8	-	3	1	0	12	83	3	112
(64) **REVENUE OPERATIONS:**										
(65) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	4	28	1	37
(66) METER DATA SERVICES	0.0	1	-	0	0	0	1	5	0	7
(67) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	3	23	-	27
(68) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	17	1	23
(69) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	8	55	2	74
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(71) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(72) BAD DEBT EXPENSE	0.4	6	-	2	0	0	9	61	2	82
(73) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(75) **TOTAL CUSTOMER SERVICE**	2	33	-	13	2	1	51	351	13	466

EXHIBIT 4 - Detail A
PAGE 6 OF 6

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

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

		(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
(1)	**REGULATORY AFFAIRS**										
(2)	Advocacy Expense	0.1	(0)	-	3	0	1	6	38	1	48
(3)	Other Expenses	0.3	(0)	-	11	0	2	22	150	4	189
(4)	**Subtotal**	0.4	(0)	-	14	0	3	28	189	5	238
(5)											
(6)	**FINANCE GROUP**										
(7)	INTERNAL AUDIT	0.1	(0)	-	3	0	1	5	36	1	46
(8)	INVESTOR RELATIONS	0.0	(0)	-	0	0	0	1	6	0	7
(9)	DIRECTOR FINANCE	0.0	(0)	-	1	0	0	1	9	0	12
(10)	TREASURER	0.0	(0)	-	1	0	0	1	9	0	11
(11)	CORPORATE TAX	0.0	(0)	-	1	0	0	3	18	1	23
(12)											
(13)	GM FINANCE	-	-	-	-	-	-	-	-	-	-
(14)	CORPORATE CONTROLLER	0.2	(0)	-	5	0	1	10	72	2	90
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
(16)											
(17)	**TOTAL FINANCE**	0.3	(0)	-	10	0	2	22	150	4	188
(18)											
(19)	**ENTERPRISE SERVICES**										
(20)	PROCUREMENT & FACILITIES	0.6	4	-	8	0	3	34	234	12	295
(21)	INFORMATION TECHNOLOGY	2.2	9	-	43	1	11	129	883	27	1,104
(22)											
(23)	**TOTAL ENTERPRISE SERVICES**	2.8	12	-	51	1	14	163	1,117	39	1,399
(24)											
(25)	**HUMAN RESOURCES**										
(26)	--HUMAN RESOURCES	0.5	2	-	10	0	3	31	211	6	264
(27)											
(28)	OTHER EXPENSES	0.4	1	-	7	0	2	21	141	4	177
(29)											
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	15	47	-	327	3	80	927	6,344	190	7,934
(31)											
(32)	**TOTAL DIVISIONAL EXPENSES**	15	47	-	330	3	81	933	6,382	191	7,982
(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	2	(0)	-	45	0	14	153	1,044	37	1,296
(45)	DEPRECIATION :										
(46)	STEAM	2	(2)	-	95	-	17	142	971	16	1,242
(47)	HYDRO	1	(1)	-	33	-	6	49	336	6	429
(48)	WIND	1	(0)	-	26	-	5	39	269	5	344
(49)	SOLAR	-	-	-	-	-	-	-	-	-	-
(50)	LM6000	0	(0)	-	14	-	2	21	142	2	182
(51)	GAS TURBINE - OTHER	0	(0)	-	6	-	1	9	58	1	75
(52)	GENERATION BATTERIES	0	(0)	-	17	-	3	25	174	3	222
(53)	RADIAL TO GENERATION TRANS.	0	(0)	-	6	-	1	9	64	1	82
(54)	Transmission - HV (not aplicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(55)	Transmission - EHV and HV combined	-	-	-	-	-	17	94	644	82	837
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
(57)	DISTRIBUTION - Easements	0	-	-	-	-	-	9	60	-	69
(58)	DISTRIBUTION - Other	0	-	-	-	-	-	4	27	-	31
(59)	DISTRIBUTION - Substations	1	-	-	-	-	-	26	177	-	204
(60)	DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	60	410	-	471
(61)	DISTRIBUTION - OH Lines	1	-	-	-	-	-	35	239	-	274
(62)	DISTRIBUTION -UG Lines	0	-	-	-	-	-	8	58	-	66
(63)	DISTRIBUTION -Line Transformers	2	-	-	-	-	-	81	555	-	638
(64)	DISTRIBUTION -Services	0	-	-	-	-	-	12	81	-	93
(65)	DISTRIBUTION -Meters	0	-	-	-	-	-	23	159	-	183
(66)	DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	13	90	-	103
(67)	GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	32	219	4	268
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	0	-	-	-	-	0	7	50	2	60
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	0	-	-	-	-	2	24	164	8	199
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	2	(1)	-	35	-	11	115	786	28	976
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
(72)	INTEREST NET	6	4	-	130	0	39	423	2,896	101	3,600
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
(74)	CORPORATE TAXES	(0)	(0)	-	(9)	(0)	(3)	(29)	(201)	(7)	(250)
(75)	-9835.167042	-	-	-	-	-	-	-	-	-	-
(76)	**TOTAL OPERATING EXPENSES**	35	55	-	731	4	197	2,317	15,853	481	19,675
(77)		0	0	0	0	0	0	0	0	0	0
(78)	NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
(80)	EXPORT SALES	-	-	-	-	-	-	-	-	-	-
(81)	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
(82)	CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
(83)	NSF	-	-	-	-	-	-	-	-	-	-
(84)	RETAIL SALES	-	-	-	-	-	-	-	-	-	-
(85)	WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
(86)	POLE SERVICES	-	-	-	-	-	-	-	-	-	-
(87)	STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
(88)	AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
(89)	OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
(90)											
(91)	**PROFIT/LOSS**	8	6	-	184	1	55	601	4,111	144	5,111
(92)											
(93)	**TOTAL NET EXPENSES**	43.796	61	-	916	5	253	2,918	19,964	625	**24,785**
(94)											
(95)	Generation	19.2	(14)	-	886	-	157	1,321	9,038	152	11,558
(96)	Transmission	-	-	-	-	-	94	512	3,502	444	4,553
(97)	Distribution	19.6	-	-	-	-	-	977	6,686	-	7,682
(98)	Retail	5.0	75	-	30	5	1	108	739	29	992
(99)	Total	43.796	61	-	916	5	253	2,918	19,964	**625.113**	24,785

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	22,950	747	23,697
(3)	NON-DIRECT	14,299	466	14,765
(4)	TOTAL OPER. & MAINT.	37,249	1,213	38,462
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	25,717	837	26,554
(8)	GENERAL PROPERTY	10,651	347	10,998
(9)	TOTAL DEPRECIATION	36,368	1,184	37,552
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	(3,066)	(100)	(3,166)
(13)	REGULATORY AMORTIZATION	1,384	45	1,429
(14)	GRANTS IN LIEU OF TAXES	9,249	301	9,550
(15)	TOTAL TAX	7,567	246	7,814
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	24,635	802	25,437
(19)	LESS: AFUDC INTEREST	(391)	(13)	(404)
(20)	INTEREST TOTAL	24,244	789	25,033
(21)				
(22)	**RETAINED EARNINGS**	34,416	1,120	35,536
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(281)	-	(281)
(25)				
(26)	**TOTAL**	139,563	4,553	144,116

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
	GENERATION FUNCTION				
(1)	FUEL	434,033	$0	$434,033	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	18,420	$8,334	$10,086	-
(3)	PURCHASES - BIOMASS	20,238	$5,365	$14,874	-
(4)	MARITIME LINK	199,839	$90,416	$109,423	
(5)	PURCHASES - WIND ERIS	33,315	15,071.9	18,242.9	-
(6)	PURCHASES - WIND NRIS	111,167	50,291.6	60,875.8	
(7)	IMPORTS	94,391	0	94,390.8	-
(8)	BUTU CAPACITY CREDIT	302	302	0	
(8)	OPER. & MAINT. - STEAM	111,333	50,380	60,953	-
(9)	OPER. & MAINT. - HYDRO	3,543	1,603	1,940	-
(10)	OPER. & MAINT. - WIND	15,772	7,137	8,635	-
(11)	OPER. & MAINT. - BIOMASS	12,702	5,748	6,954	-
(12)	OPER. & MAINT. - LM6000	1,214	549	665	-
(13)	OPER. & MAINT. - OTHER CT's	2,999	2,999	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,758	1,248	1,510	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,363.5	617	746	-
(18)	GRANTS IN LIEU OF TAXES	22,102	10,001	12,100	-
(19)	**Depreciation:**				
(20)	STEAM	46,722	21,142	25,579	-
(21)	HYDRO	16,147	7,307	8,840	-
(22)	WIND	12,950	5,860	7,090	-
(23)	LM6000	6,833	3,092	3,741	-
(24)	GAS TURBINE - OTHER	2,805	1,269	1,536	-
(25)	GENERATION BATTERIES	8,353	3,780	4,573	-
(26)	RADIAL TO GENERATION TRANS.	3,087	1,397	1,690	-
(27)	GENERAL PROPERTY	17,158	7,764	9,394	-
(28)					
(29)	INTEREST NET OF AFUDC	62,563	24,664	37,899	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-4,339	-1,711	-2,629	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,018	-1,295	-3,723	-
(35)	OTHER REVENUE	-3,357	-866	-2,490	-
(36)	RETURN (PROFIT/LOSS)	88,812	35,011	53,800	-
(37)					
(38)	**TOTAL GENERATION**	**$1,338,208**	**$357,478.78**	**$980,730**	**-**

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 aplicable 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**	**-**
(18)					
(19)	**Transmission - EHV and HV combined**				
(20)					
(21)	O&M - EHV Before Storm Expense	36,850	36,850	0	-
(22)	O&M - EHV Storm Expense	265	265	0	-
(23)	REG. AFFAIRS - ADVOCACY EXPENSE	134	134	0	-
(24)	GRANTS IN LIEU OF TAXES	9,249	9,249	0	-
(25)	**Depreciation:**				
(26)	TRANSMISSION	25,717	25,717	0	-
(27)	GENERAL PROPERTY	10,651	10,651	0	-
(28)					
(29)	INTEREST NET OF AFUDC	24,244	24,244	0	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-1,682	-1,682	0	-
(32)	**Non-Operating Revenue:**				
(33)	OTHER REVENUE	-281	-281	0	-
(34)	FCR DEFERRAL	0	0	0	-
(35)	RETURN (PROFIT/LOSS)	34,416	34,416	0	-
(36)					
(37)	**TOTAL - EHV and HV Combined**	**139,563**	**139,563**	**0**	**-**
(38)					
(39)	**TOTAL TRANSMISSION**	**$139,563**	**$139,563.29**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,076	$2,076	$0	-
(3)	OVERHEAD LINES Before Storm Expense	57,700	13,045	0	44,655.1
(4)	OVERHEAD LINES Storm Expense	25,920	8,696	0	17,223.8
(5)	UNDERGROUND LINES	813	211	0	601.9
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,670	0	0	1,670.3
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	311	81	0	230.0
(9)	GRANTS IN LIEU OF TAXES	17,076	9,524	0	7,552.7
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	2,996	1,501	0	1,494.9
(13)	DISTRIBUTION - Other	1,328	666	0	662.7
(14)	DISTRIBUTION - Substations	8,862	8,862	0	-
(15)	DISTRIBUTION - Poles and Fixtures	20,480	5,325	0	15,155.2
(16)	DISTRIBUTION - OH Lines	11,920	6,282	0	5,638.1
(17)	DISTRIBUTION -UG Lines	2,886	655	0	2,231.1
(18)	DISTRIBUTION -Line Transformers	27,744	27,744	0	-
(19)	DISTRIBUTION -Services	4,054	0	0	4,053.9
(20)	DISTRIBUTION -Meters	7,942	0	0	7,941.6
(21)	GENERAL PROPERTY	25,953	15,037	0	10,916.0
(22)					
(23)	INTEREST NET OF AFUDC	45,411	25,326	0	20,084.8
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	-3,150	-1,757	0	(1,393.0)
(26)	RETURN (PROFIT/LOSS)	64,462	35,951	0	28,511.4
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	813	813	0	-
(30)	GRANTS IN LIEU OF TAXES	327	327	0	-
(31)	DEPRECIATION	4,482	4,482	0	-
(32)	INTEREST NET OF AFUDC	871	871	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	-60	-60	0	-
(35)	RETURN (PROFIT/LOSS)	1,236	1,236	0	-
(36)	**Subtotal**	7,669	7,669	0	-
(37)					
(38)	POLE SERVICES	-16,364	-5,490	0	(10,874.0)
(39)	OTHER REVENUE	-716	-346	0	(370.2)
(41)	**TOTAL DISTRIBUTION**	**$317,043**	**$161,056.68**	**$0**	**155,986.4**

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	8,639	0	0	8,638.7
(2)	CALL CENTRE	13,496	0	0	13,495.7
(3)	BILLING SERVICES & PAYMENTS	3,800	0	0	3,800.2
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	730	0	0	729.7
(6)	METER SERVICES - FIELD	2,365	0	0	2,365.3
(7)	ELECT. WIRING INSPECT. - FIELD	7,627	0	0	7,627.2
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,969	0	0	4,968.7
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	28	0	0	28.2
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	426	0	0	426.5
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,251	0	0	6,250.7
(17)	INTEREST NET OF AFUDC	5,115	0	0	5,115.1
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	-355	0	0	(354.8)
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24)	NSF	(158.5)	0	0	(158.5)
(25)	RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26)	WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27)	AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28)	OTHER REVENUE	(141.7)	0	0	(141.7)
(29)	RETURN (PROFIT/LOSS)	7,261.4	0	0	7,261.4
(31)	**TOTAL RETAIL**	**$41,241**	**$0**	**$0**	**41,240.6**
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,836,055**	**$658,098.745**	**$980,729.617**	**197,227.0**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

(1)	***INTERMEDIATE CLASSIFICATION***					
(2)						
(3)	THERMAL O&M	$111,333				
(4)	HYDRO O&M	3,543				
(5)	WIND O&M	15,772				
(6)	BIOMASS O&M	12,702				
(7)	LM6000 O&M	1,214				
(8)	OTHER CT's O&M	2,999				
(9)	GENERATION BATTERIES	$0				
(10)	RADIAL TO GENERATION TRANS.	$2,758				
(11)						
(12)	NET THERMAL O&M	$150,322				
(13)						
(14)	THERMAL O&M	$0			Intermediate Classification Factor	
(15)	HYDRO O&M	0		Was:	16%	
(16)	WIND O&M	0		Now:	0%	
(17)						
(18)	BIOMASS O&M	0				
(19)						
(20)	LM6000 O&M	0				
(21)						
(22)						
(23)	OTHER CT's O&M	0				
(24)						
(25)	THERMAL VARIABLE O&M	$0				
(26)						
(27)	THERMAL O&M	$111,333				
(28)						
(29)	HYDRO O&M	3,543				
(30)	WIND O&M	15,772				
(31)	BIOMASS O&M	12,702				
(32)	LM6000 O&M	1,214				
(33)	OTHER CT's O&M	2,999				
	GENERATION BATTERIES	0				
	RADIAL TO GENERATION TRANS.	2,758				
(34)						
(35)	NET THERMAL O&M D&E SPLIT	$150,322				
(36)						
(37)	THERMAL O&M DMD. ALLOC. %	45.25%				
(38)	THERMAL O&M ENG. ALLOC. %	54.75%				
(39)						
(40)	BIOMASS DEMAND ALLOC %	45.25%				
(41)						
(42)	BIOMASS ENERGY ALLOC %	54.75%				
(43)						
(44)		NRIS	ERIS			
(45)	WIND O&M DMD. ALLOC. %	45.25%	45.25%			
(46)	WIND O&M ENG. ALLOC. %	54.75%	54.75%			
(47)						
(48)						
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%				
(50)						
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%				
(52)						
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**	
(54)						
(55)	GEN. PROP. ALLOC. - GEN.	7,764	9,394			0
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0			0
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,651	0			0
(58)	GEN. PROP. ALLOC. - DIST.	15,037	0			10,916
(59)	GEN. PROP. ALLOC. - RETAIL	0	0			6,251
(60)						
(61)	TOTAL	33,453	9,394			17,167

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	8,334	5,353.76	273.31	1,483.12	169.06	151.92	195.29	303.14	249.90	115.50	38.76	See BCF File
(3)	PURCHASES - BIOMASS	5,365	3,446.39	175.94	954.73	108.83	97.80	125.72	195.14	160.87	74.35	24.95	See BCF File
(4)	MARITIME LINK	90,416	58,084.78	2,965.23	16,090.86	1,834.16	1,648.29	2,118.79	3,288.90	2,711.26	1,253.13	420.50	See BCF File
(5)	PURCHASES - WIND ERIS	15,072	9,682.49	494.29	2,682.28	305.75	274.76	353.19	548.25	451.96	208.89	70.10	See BCF File
(6)	PURCHASES - WIND NRIS	50,292	32,308.24	1,649.34	8,950.15	1,020.20	916.82	1,178.53	1,829.37	1,508.07	697.02	233.90	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	302	193.86	9.90	53.70	6.12	5.50	7.07	10.98	9.05	4.18	1.40	See BCF File
(9)	OPER. & MAINT. - STEAM	50,380	32,365	1,652	8,966	1,022	918	1,181	1,833	1,511	698	234	D-3A
(10)	OPER. & MAINT. - HYDRO	1,603	1,030	53	285	33	29	38	58	48	22	7	D-3A
(11)	OPER. & MAINT. - WIND	7,137	4,585	234	1,270	145	130	167	260	214	99	33	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,748	3,693	189	1,023	117	105	135	209	172	80	27	D-3A
(13)	OPER. & MAINT. - LM6000	549	353	18	98	11	10	13	20	16	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	2,999	1,927	98	534	61	55	70	109	90	42	14	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.	1,248	802	41	222	25	23	29	45	37	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	617	300	47	243	0	27	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,001	6,425	328	1,780	203	182	234	364	300	139	47	P-7
(20)	DEPRECIATION	51,612	33,156	1,693	9,185	1,047	941	1,209	1,877	1,548	715	240	EXH 6D
(21)	INTEREST NET OF AFUDC	24,664	15,844	809	4,389	500	450	578	897	740	342	115	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	-1,711	-1,099	-56	-304	-35	-31	-40	-62	-51	-24	-8	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,295	-832	-43	-231	-26	-24	-30	-47	-39	-18	-6	O-8
(26)	OTHER REVENUE	-866	-556	-28	-155	-18	-16	-20	-31	-26	-12	-4	O-8
(27)	RETURN (PROFIT/LOSS)	35,011	22,492	1,148	6,231	710	638	820	1,274	1,050	485	163	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,165	7,173	366	1,987	226	204	262	406	335	155	52	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-5,558	0	0	0	0	0	0	0	-5,558	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	5,558	3,571	182	989	113	101	130	202	167	77	26	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-556	0	0	0	0	0	0	0	-556	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	556	357	18	99	11	10	13	20	17	8	3	D-3B
(34)													
(35)	**TOTAL GENERATION**	357,478.78	240,655	12,317	66,826	7,590	6,848	8,768	2,444	5,106	5,186	1,740	
(36)													
(37)	**TRANSMISSION**	357,479	0										
(38)													
(39)	**Transmission - HV (not aplicable 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

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	36,850	23,673	1,209	6,558	748	672	864	1,340	1,105	511	171	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	265	170	9	47	5	5	6	10	8	4	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	134	65	10	53	0	6	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	9,249	5,942	303	1,646	188	169	217	336	277	128	43	P-8B
(5)	DEPRECIATION	36,368	23,363	1,193	6,472	738	663	852	1,323	1,091	504	169	EXH 6D
(6)	INTEREST NET OF AFUDC	24,244	15,575	795	4,315	492	442	568	882	727	336	113	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	-1,682	-1,080	-55	-299	-34	-31	-39	-61	-50	-23	-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	-281	-181	-9	-50	-6	-5	-7	-10	-8	-4	-1	O-9B
(12)	RETURN (PROFIT/LOSS)	34,416	22,109	1,129	6,125	698	627	806	1,252	1,032	477	160	P-15B
(13)													
(14)	**TOTAL - EHV**	139,563	89,637	4,583	24,866	2,828	2,548	3,267	5,072	4,181	1,932	648	
(15)													
(16)	**TOTAL TRANSMISSION**	139,563.29	89,637	4,583	24,866	2,828	2,548	3,267	5,072	4,181	1,932	648	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,029	16,171	888	4,711	435	520	622	359	0	103	220	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	81	39	6	32	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,524	6,513	359	1,882	113	209	234	99	0	27	89	P-9
(22)	DEPRECIATION	66,072	45,187	2,488	13,055	784	1,447	1,620	688	0	186	616	EXH 6D
(23)	INTEREST NET OF AFUDC	25,326	17,310	953	5,002	302	554	621	265	0	72	246	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	-1,757	-1,201	-66	-347	-21	-38	-43	-18	0	-5	-17	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-5,490	-3,734	-206	-1,083	-78	-120	-138	-63	0	-19	-51	P-21
(27)	OTHER REVENUE	-346	-224	-12	-65	-4	-7	-8	-4	0	-1	-20	O-10
(28)	RETURN (PROFIT/LOSS)	35,951	24,573	1,353	7,100	429	787	882	376	0	102	349	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	813	0	0	0	0	0	0	0	0	0	813	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33)	Depreciation	4,482	0	0	0	0	0	0	0	0	0	4,482	EXH 6D
(34)	INTEREST NET OF AFUDC	871	0	0	0	0	0	0	0	0	0	871	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	-60	0	0	0	0	0	0	0	0	0	-60	P-16B
(37)	RETURN (PROFIT/LOSS)	1,236	0	0	0	0	0	0	0	0	0	1,236	P-16B
(38)	**Subtotal**	7,669	0	0	0	0	0	0	0	0	0	7,669	
(39)													
(40)	**TOTAL DISTRIBUTION**	161,056.68	104,635	5,763	30,286	1,960	3,355	3,790	1,701	0	466	9,100	
(41)													
(42)	**TOTAL DEMAND**	**$658,098.745**	**$434,927**	**$22,663**	**$121,978**	**$12,378**	**$12,750**	**$15,825**	**$9,218**	**$9,287**	**$7,584**	**$11,489**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$434,033	220,605.3	14,745.8	91,296.7	14,102.3	10,377.5	17,476.5	26,846.9	30,394.0	5,082.9	3,105.0	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$10,086	4,875.7	339.1	2,164.5	352.5	253.3	437.8	679.3	798.2	107.9	77.7	See BCF
(3)	PURCHASES - BIOMASS	$14,874	7,239.25	504.78	3,203.52	519.59	372.06	635.96	988.47	1,134.01	163.15	112.99	See BCF
(4)	MARITIME LINK	$109,423	52,743.5	3,685.5	23,561.6	3,847.4	2,740.5	4,747.9	7,396.7	8,676.6	1,178.1	845.3	See BCF
(5)	PURCHASES - WIND ERIS	$18,243	8,948.65	614.10	3,887.66	624.95	452.50	776.26	1,198.05	1,403.95	198.97	137.84	See BCF
(6)	PURCHASES - WIND NRIS	$60,876	30,002.57	2,047.06	12,928.21	2,066.72	1,503.32	2,578.18	3,976.65	4,647.45	667.34	458.33	See BCF
(7)	IMPORTS	$94,391	44,140.31	3,171.07	20,577.97	3,451.53	2,422.48	4,259.47	6,707.58	7,924.66	975.98	759.73	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	60,953	30,438	2,062	12,906	2,031	1,481	2,523	3,894	4,476	693	449	E-1A
(9)	OPER. & MAINT. - HYDRO	1,940	969	66	411	65	47	80	124	142	22	14	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,635	4,312	292	1,828	288	210	357	552	634	98	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,954	3,473	235	1,473	232	169	288	444	511	79	51	E-1A
(12)	OPER. & MAINT. - LM6000	665	332	22	141	22	16	28	42	49	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,510	754	51	320	50	37	63	96	111	17	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	746	363	57	294	0	33	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	12,100	6,043	409	2,562	403	294	501	773	889	138	89	P-10
(19)	DEPRECIATION	62,443	31,182	2,112	13,222	2,080	1,517	2,585	3,989	4,585	710	460	EXH 6D
(20)	INTEREST NET OF AFUDC	37,899	18,926	1,282	8,025	1,263	921	1,569	2,421	2,783	431	279	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	-2,629	-1,313	-89	-557	-88	-64	-109	-168	-193	-30	-19	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,723	(1,851.18)	(126.09)	(790.86)	(124.91)	(90.89)	(154.77)	(239.21)	(275.12)	(42.05)	(27.53)	O-11
(26)	OTHER REVENUE	-2,490	-1,238	-84	-529	-84	-61	-104	-160	-184	-28	-18	O-11
(27)	RETURN (PROFIT/LOSS)	53,800	26,866	1,820	11,392	1,792	1,307	2,227	3,437	3,950	612	396	P-17
(28)													
(29)	**TOTAL GENERATION**	980,730	487,810	33,216	208,317	32,894	23,938	40,766	63,001	72,456	11,082	7,251	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D

(52) INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54) CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55) **Non-Operating Revenue:**												
(56) FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57) OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58) RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)												
(60) **TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)												
(62) **TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)												
(64) **TOTAL ENERGY**	**$980,729,617**	**$487,810**	**$33,216**	**$208,317**	**$32,894**	**$23,938**	**$40,766**	**$63,001**	**$72,456**	**$11,082**	**$7,251**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$64,151	$58,002	$3,266	$1,442	$2	$271	$18	$3	$0	$0	$1,146	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	230	112	18	90	0	10	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,553	6,744	384	258	1	49	4	1	0	0	112	P-12
(6)	DEPRECIATION	48,094	42,946	2,443	1,646	3	311	27	6	0	0	711	EXH 6D
(7)	INTEREST NET OF AFUDC	20,085	17,950	1,020	672	1	127	11	2	0	0	301	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	-1,393	-1,245	-71	-47	-0	-9	-1	-0	-0	-0	-21	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-10,874	-9,850	-553	-226	-0	-42	-2	-0	0	-0	-199	P-22
(12)	OTHER REVENUE	-370	-332	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	28,511	25,480	1,448	954	2	180	15	3	0	0	427	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	155,986.388	139,807	7,936	4,780	9	895	72	15	0	0	2,471	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	9,992.148	7,442	943	822	33	120	53	50	42	1	486	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,638.736	5,191	901	1,426	203	155	249	394	0	24	95	O-15
(20)	CALL CENTRE	13,495.673	10,995	740	863	60	116	88	92	80	7	454	C-3
(21)	BILLING SERVICES	3,800.232	3,096	208	243	17	33	25	26	23	2	128	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	729.747	46	66	116	106	76	80	113	3	123	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,968.686	4,174	118	608	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	28.239	14	2	11	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	426.494	381	22	15	0	3	0	0	0	0	6	N/A
(29)	DEPRECIATION	6,250.665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30)	INTEREST NET OF AFUDC	5,115.132	4,021	215	495	57	62	104	104	0	19	38	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	(354.773)	-279	-15	-34	-4	-4	-7	-7	-0	-1	-3	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38)	WIRING INSPECTIONS	(7,253.478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39)	AMI OPT OUT CHARGE	(830.884)	-701	-47	-55	-4	-7	-6	-6	-5	-0	0	C-6
(40)	OTHER REVENUE	(141.684)	-109	-8	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	7,261.404	5,708	306	703	80	88	148	147	0	28	54	N/A
(42)													
(43)	**TOTAL RETAIL**	41,240.159	32,188	2,594	3,351	414	527	297	701	116	176	876	
(44)	-		32,188										
(45)	**TOTAL CUSTOMER**	**197,226.547**	**171,995**	**10,530**	**8,131**	**423**	**1,422**	**369**	**716**	**116**	**176**	**3,347**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,836,055**	**$1,094,732**	**$66,409**	**$338,426**	**$45,695**	**$38,111**	**$56,960**	**$72,935**	**$81,858**	**$18,842**	**$22,087**	$22,087

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
COSTS BY FUNCTIONAL AREAS											
Generation											
FAM-related	$911,705	$477,625	$30,675	$187,835	$28,409	$21,217	$34,891	$53,970	$60,070	$10,727	$6,287
Non-FAM-related	434,878	255,318	15,139	89,013	12,327	9,760	14,951	11,953	18,015	5,640	2,760
Non-Operating Revenue Credit	-8,374	-4,477	-281	-1,705	-252	-191	-309	-478	-524	-100	-56
Subtotal	1,338,208	728,465	45,533	275,142	40,484	30,786	49,533	65,445	77,562	16,268	8,991
Transmission											
Operating Costs											
EHV	$139,845	$89,818	$4,592	$24,916	$2,834	$2,553	$3,274	$5,082	$4,189	$1,936	$650
HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	$139,845	$89,818	$4,592	$24,916	$2,834	$2,553	$3,274	$5,082	$4,189	$1,936	$650
Non-Operating Revenue Credit	($281)	($181)	($9)	($50)	($6)	($5)	($7)	($10)	($8)	($4)	($1)
Subtotal	$139,563	$89,637	$4,583	$24,866	$2,828	$2,548	$3,267	$5,072	$4,181	$1,932	$648
Distribution											
Non-Streetlight-related	$326,455	$258,582	$14,489	$36,452	$2,051	$4,421	$4,011	$1,784	$0	$486	$4,179
Streetlight-related	$7,669	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,669
Non-Operating Revenue Credit	($17,081)	($14,140)	($790)	($1,385)	($83)	($171)	($148)	($67)	($0)	($20)	($277)
Subtotal	$317,043	$244,442	$13,699	$35,066	$1,969	$4,250	$3,862	$1,717	$0	$466	$11,571
Retail											
Operating Costs	$60,352	$46,369	$3,825	$5,483	$552	$759	$743	$920	$148	$203	$1,351
Non-Operating Revenue Credit	($19,112)	($14,181)	($1,230)	($2,132)	($138)	($232)	($446)	($219)	($32)	($27)	($474)
Subtotal	$41,240	$32,188	$2,594	$3,351	$414	$527	$297	$701	$116	$176	$876
Total	**$1,836,055**	**$1,094,732**	**$66,409**	**$338,426**	**$45,695**	**$38,111**	**$56,960**	**$72,935**	**$81,858**	**$18,842**	**$22,087**
Costs by Functional Areas (relative shares)											
Generation	73%	67%	69%	81%	89%	81%	87%	90%		86%	41%
Transmission	8%	8%	7%	7%	6%	7%	6%	7%		10%	3%
Distribution	17%	22%	21%	10%	4%	11%	7%	2%		2%	52%
Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
Total	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
AVERAGE CUSTOMER COST CALC											
Customer Related Costs											
Distribution bfr Non-Operationg Credit	167,231	149,989	8,508	5,017	9	940	75	16	0	0	2,676
Retail bfr Non-Operatin Credit	60,352	46,369	3,825	5,483	552	759	743	920	148	203	1,351
Subtotal	227,583	196,358	12,332	10,500	562	1,699	818	936	148	203	4,027
Misc Rev Credit											
Distribution	(11,244.2)	-10,182	-572	-237	-0	-44	-2	-0	-0	-0	-206
Retail	(19,112.2)	-14,181	-1,230	-2,132	-138	-232	-446	-219	-32	-27	-474
Total	(30,356.4)	-24,363	-1,802	-2,369	-139	-277	-449	-219	-32	-27	-680
Total	197,226.5	171,995	10,530	8,131	423	1,422	369	716	116	176	3,347
% of Total Cost	10.7%	15.7%	15.9%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.2%
Customers	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903
Bill Months	6,478,161	5,867,114	329,312	134,880	240	25,219	2,105	434	12	12	118,832

(53) **Average Monthly Cost per Customer**	**30.44**	**29.3151**	**31.98**	**60.29**	**1,762.40**	**56.39**	**175.36**	**1,651.65**	**14,674.22**	**28.17**

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

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Peak Dmd. in KWs (at Generator) 69,594
(4) Int Credit Amount 11,165
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
(9)			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($7.638)	($5,557,947)	10.0%	($0.764)	($555,795)	($6,113,741)
(12)	Int Credit Amount - PHP	5,558										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	727,660										
(17)	Int Credit Amount - PHP	556										

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	$2,076	$1,371	$75	$401	$51	$44	$56	$47	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Expense	13,045	8,794	483	2,561	229	283	336	185	0	54	120	P-1
(5)	OVERHEAD LINES Storm Expense	8,696	5,863	322	1,707	152	188	224	124	0	36	80	P-1
(6)	UNDERGROUND LINES	211	143	8	42	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(11)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)													
(13)	**TOTAL DEMAND**	24,842	16,171	888	4,711	435	520	622	359	0	103	1,034	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Expense	44,655	40,451	2,270	930	1	174	8	1	0	0	819	P-2
(19)	OVERHEAD LINES Storm Expense	17,224	15,602	876	359	0	67	3	1	0	0	316	P-2
(20)	UNDERGROUND LINES	602	545	31	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,670	1,404	89	141	1	28	6	2	0	0	0	P-6
(23)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)													
(27)	**TOTAL CUSTOMER**	64,151	58,002	3,266	1,442	2	271	18	3	0	0	1,146	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	9,992	7,442	943	822	33	120	53	50	42	1	486	EXHIBIT 6B
(33)	**TOTAL RETAIL**	9,992	7,442	943	822	33	120	53	50	42	1	486	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,076	1,371	75	401	51	44	56	47	0	12	19	P-3
(38)	OVERHEAD LINES	83,620	70,709	3,951	5,557	382	712	572	311	0	91	1,335	P-1
(39)	UNDERGROUND LINES	813	688	38	54	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,662	8,845	1,032	963	34	147	60	52	42	1	486	P-6
(42)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43)	STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(44)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)													
(46)	**TOTAL DISTRIBUTION**	**$98,985**	**$81,614**	**$5,097**	**$6,975**	**$470**	**$910**	**$693**	**$413**	**$42**	**$105**	**$2,666**	

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	$7,442	$1,995	$5,447
(2) SMALL GENERAL	943	134	809
(3) GENERAL	822	156	666
(4) GENERAL LARGE	33	11	22
(5) SMALL INDUSTRIAL	120	21	98
(6) MEDIUM INDUSTRIAL	53	16	37
(7) LARGE INDUSTRIAL	50	17	34
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	486	0	486
(11) TOTAL	$9,992	$2,365	$7,627
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	$4,174	$0	$4,174	$0	$4,174
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,174	$795	$4,968.7	$0	$4,968.69
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

EXHIBIT 6D
Page 1 of 2

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	$21,142	$13,582	$693	$3,763	$429	$385	$495	$769	$634	$293	$98	D-3A
(5)	HYDRO PRODUCTION	7,307	4,694	240	1,300	148	133	171	266	219	101	34	D-3A
(6)	WIND PRODUCTION	5,860	3,765	192	1,043	119	107	137	213	176	81	27	D-3A
(7)	LM6000 PRODUCTION	3,092	1,986	101	550	63	56	72	112	93	43	14	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,269	815	42	226	26	23	30	46	38	18	6	D-3A
(9)	GENERATION BATTERIES	3,780	2,428	124	673	77	69	89	137	113	52	18	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,397	897	46	249	28	25	33	51	42	19	6	D-3A
(11)	GENERAL PROPERTY	7,764	4,988	255	1,382	158	142	182	282	233	108	36	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	51,612	33,156	1,693	9,185	1,047	941	1,209	1,877	1,548	715	240	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV	25,717	16,521	843	4,577	522	469	603	935	771	356	120	D-3A
(21)	GENERAL PROPERTY	10,651	6,842	349	1,896	216	194	250	387	319	148	50	P-8B
(22)	TOTAL - EHV	36,368	23,363	1,193	6,472	738	663	852	1,323	1,091	504	169	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	36,368	23,363	1,193	6,472	738	663	852	1,323	1,091	504	169	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29)	DISTRIBUTION - Other	666	455	25	132	8	15	16	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	8,862	6,061	334	1,751	105	194	217	92	0	25	83	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,325	3,642	201	1,052	63	117	131	55	0	15	50	P-9
(32)	DISTRIBUTION - OH Lines	6,282	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33)	DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	27,744	18,974	1,045	5,482	329	608	680	289	0	78	259	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,482	0	0	0	0	0	0	0	0	0	4,482	Direct
(38)	GENERAL PROPERTY	15,037	10,284	566	2,971	178	329	369	157	0	42	140	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	70,553	45,187	2,488	13,055	784	1,447	1,620	688	0	186	5,097	
(41)													
(42)	**TOTAL DEMAND**	**158,533**	**101,707**	**5,374**	**28,713**	**2,568**	**3,051**	**3,682**	**3,888**	**2,638**	**1,406**	**5,507**	

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	25,579	12,774	865	5,416	852	622	1,059	1,634	1,878	291	188	E-1A
(5)	HYDRO PRODUCTION	8,840	4,415	299	1,872	295	215	366	565	649	101	65	E-1A
(6)	WIND PRODUCTION	7,090	3,540	240	1,501	236	172	293	453	521	81	52	E-1A
(7)	LM6000 PRODUCTION	3,741	1,868	127	792	125	91	155	239	275	43	28	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,536	767	52	325	51	37	64	98	113	17	11	E-1A
(9)	GENERATION BATTERIES	4,573	2,284	155	968	152	111	189	292	336	52	34	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,690	844	57	358	56	41	70	108	124	19	12	E-1A
(11)	GENERAL PROPERTY	9,394	4,691	318	1,989	313	228	389	600	690	107	69	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	62,443	31,182	2,112	13,222	2,080	1,517	2,585	3,989	4,585	710	460	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(22)	TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	0	0	0	0	0	0	0	0	0	0	0	
(25)													
(26)	**TOTAL ENERGY**	**62,443**	**31,182**	**2,112**	**13,222**	**2,080**	**1,517**	**2,585**	**3,989**	**4,585**	**710**	**460**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33)	DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,155	13,533	770	519	1	98	8	2	0	0	224	P-12
(36)	DISTRIBUTION - OH Lines	5,638	5,035	286	193	0	36	3	1	0	0	83	P-12
(37)	DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40)	DISTRIBUTION -Meters	7,942	7,092	403	272	1	51	4	1	0	0	117	P-12
(41)	GENERAL PROPERTY	10,916	9,748	554	374	1	71	6	1	0	0	161	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	48,094	42,946	2,443	1,646	3	311	27	6	0	0	711	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)													
(51)	**TOTAL CUSTOMER**	**54,344**	**48,528**	**2,760**	**1,860**	**4**	**352**	**30**	**7**	**0**	**0**	**803**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$275,320**	**$181,417**	**$10,246**	**$43,794**	**$4,653**	**$4,920**	**$6,297**	**$7,884**	**$7,223**	**$2,116**	**$6,770**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
ABOVE-THE-LINE CLASSES																		
(1) DOMESTIC	617,107	602,234	0.976	5,863	15,602	21,465	0	-	0	170	-	170	13,288	8,347	21,635	12,968	8,145	21,113
(2) SMALL GENERAL	35,734	37,156	1.040	322	876	1,198	0	-	0	9	-	9	741	465	1,206	770	484	1,254
(3) GENERAL	150,591	158,234	1.051	1,707	359	2,066	0	-	0	47	-	47	1,298	815	2,113	1,364	857	2,220
(4) GENERAL LARGE	17,286	18,202	1.053	152	0	153	0	-	0	5	-	5	97	61	158	102	64	166
(5) SMALL INDUSTRIAL	16,894	17,752	1.051	188	67	256	0	-	0	5	-	5	160	100	260	168	106	274
(6) MEDIUM INDUSTRIAL	22,069	23,231	1.053	224	3	227	0	-	0	6	-	6	143	90	234	151	95	246
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	18,965	20,098	1.060				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,717	10,485	6.107	124	1	124							76	48	124	465	292	758
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,115	8,530	1.051	36	0	36	0	-	0	4	-	4	25	15	40	26	16	42
(12) UNMETERED	15,800	15,834	1.002	80	316	396	0	-	0	1	-	1	244	153	397	244	154	398
(13) SUB-TOTAL	902,561	901,271	0.999	8,696	17,224	25,920	0	-	0	257	-	257	16,078	10,099	26,177	16,265	10,217	26,482
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	25,922	NA	NA	0	NA	NA	258	16,080	10,100	26,180	16,267	10,217.6	26,484

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$765,413	$368,555.2	$37,551	$54,838	$26,866	$119,255	$487,810	5,213,777	---	9.356	---
(2)	Reliability (Demand)	640,793	$109,069.5	43,666	65,427	22,492	131,586	240,655	11,807,265	$20.382	---	---
(3)	**Total Generation**	$1,406,205	$477,625	$81,217	$120,265	$49,358	$250,840	$728,465		$20.382	9.356	$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		6,802,319									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.161	1.558	2.307	0.947	4.811	13.972				
	Transmission/Distribution											
(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	629,891	0	23,728	43,800	22,109	89,637	89,637	11,807,265	$7.592	---	---
(13)	**Total Transmission**	$629,891	$0	$23,728	$43,800	$22,109	$89,637	$89,637		$7.592	-	$0.000
(14)	Delivery -- Dist. (Demand)	700,083	0	$12,252	67,810	24,573	104,635	104,635	11,807,265	$8.862	---	---
(15)	Delivery -- Dist. (Customer)	725,930	0	$47,931	66,395	25,480	139,807	139,807	5,867,114	---	---	$23.829
(16)	**Total Distribution**	1,426,012	0	60,183	134,205	50,053	244,442	244,442		$8.862	-	$23.829
(17)	**Total Transmission/Distribution**	$2,055,904	$0	$83,911	$178,005	$72,163	$334,079	$334,079		$16.454	-	$23.829
(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	1.609	3.414	1.384	6.408	6.408				
	Retail											
(20)	Customer -- Field		0	$4,142			$4,142	$4,142	5,867,114	0.000	0.000	$0.706
(21)	Customer -- Head Office	159,492	0	1,639	9,704	5,708	17,052	17,052	5,867,114	0.000	0.000	$2.906
(22)	**Total Customer**	159,492	0	5,781	9,704	5,708	21,193	21,193	5,867,114	$0.000	-	$3.612
(23)	Marketing		0	10,995			10,995	10,995	5,867,114	0.000	0.000	$1.874
(24)	**Total Retail**	$159,492	$0	$16,776	$9,704	$5,708	$32,188	32,188	5,867,114	0	-	$5.486
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost ($/month)		---	$2.859			$2.859	$2.859				
(27)	**TOTAL**	**$3,621,602**	**$477,624.7**	**$181,904**	**$307,974**	**$127,229**	**$617,107**	**$1,094,732**		$36.836	9.356	$29.315
(28)	**Unit Cost (cents/kW.h)**		**9.161**	**3.489**	**5.907**	**2.440**	**11.836**	**20.997**				

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	Fixed						Unit Cost	
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$51,840	$25,107	$2,575	$3,714	$1,820	$8,108	$33,216	353,434	---	9.398	---
(2)	Reliability (Demand)	32,713	$5,568	2,261	3,340	1,148	6,749	12,317	748,952	$16.446	---	---
(3)	**Total Generation**	$84,552	$30,675	$4,835	$7,054	$2,968	$14,857	$45,533		$16.446	9.398	$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)		8.679	1.368	1.996	0.840	4.204	12.883				
	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	32,156	0	1,218	2,236	1,129	4,583	4,583	748,952	$6.119	---	---
(13)	**Total Transmission**	$32,156	$0	$1,218	$2,236	$1,129	$4,583	$4,583		$6.119	-	$0.000
(14)	Delivery -- Dist. (Demand)	38,553	0	676	3,734	1,353	5,763	5,763	748,952	$7.695	---	---
(15)	Delivery -- Dist. (Customer)	41,263	0	2,712	3,776	1,448	7,936	7,936	329,312	---	---	$24.099
(16)	**Total Distribution**	79,816	0	3,388	7,510	2,802	13,699	13,699		$7.695	-	$24.099
(17)	**Total Transmission/Distribution**	$111,972	$0	$4,606	$9,746	$3,930	$18,282	$18,282		$13.814	-	$24.099
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.303	2.758	1.112	5.173	5.173				
	Retail											
(20)	Customer -- Field		0	$808			$808	$808	329,312	0.000	0.000	$2.454
(21)	Customer -- Head Office	10,725	0	201	540	306	1,046	1,046	329,312	0.000	0.000	$3.178
(22)	**Total Customer**	10,725	0	1,009	540	306	1,854	1,854	329,312	$0.000	-	$5.632
(23)	Marketing		0	740			740	740	329,312	0.000	0.000	$2.247
(24)	**Total Retail**	$10,725	$0	$1,749	$540	$306	$2,594	2,594	329,312	0	-	$7.879
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost ($/month)		---	$5.312			$5.312	$5.312				
(27)	**TOTAL**	**$207,249**	**$30,675**	**$11,191**	**$17,340**	**$7,204**	**$35,734**	**$66,409**		$30.260	9.398	$31.978
(28)	**Unit Cost (cents/kW.h)**		**8.679**	**3.166**	**4.906**	**2.038**	**10.111**	**18.790**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$324,552	$157,620	$16,052	$23,252	$11,392	$50,696	$208,317	2,219,406	---	9.386	---
(2)	Reliability (Demand)	177,515	$30,215	12,255	18,125	6,231	36,611	66,826	4,096,798	$16.312	---	---
(3)	**Total Generation**	$502,067	$187,835	$28,307	$41,377	$17,623	$87,307	$275,142		$16.312	9.386	$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)		8.463	1.275	1.864	0.794	3.934	12.397				
	Transmission/Distribution											
(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	174,495	0	6,608	12,134	6,125	24,866	24,866	4,096,798	$6.070	---	---
(13)	**Total Transmission**	$174,495	$0	$6,608	$12,134	$6,125	$24,866	$24,866		$6.070	-	$0.000
(14)	Delivery -- Dist. (Demand)	202,284	0	3,594	19,592	7,100	30,286	30,286	4,096,798	$7.393	---	---
(15)	Delivery -- Dist. (Customer)	27,189	0	1,296	2,530	954	4,780	4,780	134,880	---	---	$35.439
(16)	**Total Distribution**	229,473	0	4,890	22,122	8,055	35,066	35,066		$7.393	-	$35.439
(17)	**Total Transmission/Distribution**	$403,968	$0	$11,498	$34,255	$14,179	$59,933	$59,933		$13.463	-	$35.439
(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	0.518	1.543	0.639	2.700	2.700				
	Retail											
(20)	Customer -- Field		0	$777			$777	$777	134,880	0.000	0.000	$5.764
(21)	Customer -- Head Office	21,123	0	318	690	703	1,710	1,710	134,880	0.000	0.000	$12.681
(22)	**Total Customer**	21,123	0	1,095	690	703	2,488	2,488	134,880	$0.000	-	$18.445
(23)	Marketing		0	863			863	863	134,880	0.000	0.000	$6.402
(24)	**Total Retail**	$21,123	$0	$1,958	$690	$703	$3,351	3,351	134,880	0	-	$24.847
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost ($/month)		---	$14.520			$14.520	$14.520				
(27)	**TOTAL**	**$927,158**	**$187,835**	**$41,764**	**$76,322**	**$32,505**	**$150,591**	**$338,426**		$29.775	9.386	$60.286
(28)	**Unit Cost (cents/kW.h)**		**8.463**	**1.882**	**3.439**	**1.465**	**6.785**	**15.249**				

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

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed						Unit Cost	
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$51,064	$24,965	$2,479	$3,658	$1,792	$7,929	$32,894	358,568	---	9.174	---
(2)	Reliability (Demand)	20,234	$3,444	1,369	2,066	710	4,146	7,590	638,846	$11.880	---	---
(3)	**Total Generation**	$71,298	$28,409	$3,848	$5,724	$2,503	$12,075	$40,484		$11.880	9.174	$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)		7.923	1.073	1.596	0.698	3.368	11.291				
	Transmission/Distribution											
(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	19,890	0	747	1,383	698	2,828	2,828	638,846	$4.427	---	---
(13)	**Total Transmission**	$19,890	$0	$747	$1,383	$698	$2,828	$2,828		$4.427	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,219	0	353	1,178	429	1,960	1,960	638,846	$3.068	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.080
(16)	**Total Distribution**	12,274	0	355	1,183	431	1,969	1,969		$3.068	-	$37.080
(17)	**Total Transmission/Distribution**	$32,164	$0	$1,102	$2,566	$1,129	$4,797	$4,797		$7.495	-	$37.080
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.307	0.716	0.315	1.338	1.338				
	Retail											
(20)	Customer -- Field		0	$28			$28	$28	240	0.000	0.000	$118.208
(21)	Customer -- Head Office	2,247	0	192	53	80	326	326	240	0.000	0.000	$1,356.389
(22)	**Total Customer**	2,247	0	220	53	80	354	354	240	$0.000	-	$1,474.597
(23)	Marketing		0	60			60	60	240	0.000	0.000	$250.719
(24)	**Total Retail**	$2,247	$0	$281	$53	$80	$414	414	240	0	-	$1,725.316
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,169.380			$1,169.380	$1,169.380				
(27)	**TOTAL**	**$105,709**	**$28,409**	**$5,231**	**$8,344**	**$3,712**	**$17,286**	**$45,695**		$19.375	9.174	$1,762.396
(28)	**Unit Cost (cents/kW.h)**		**7.923**	**1.459**	**2.327**	**1.035**	**4.821**	**12.744**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$37,242	$18,122	$1,841	$2,668	$1,307	$5,816	$23,938	255,142	---	9.382	---
(2)	Reliability (Demand)	18,184	$3,095	1,258	1,857	638	3,753	6,848	488,281	$14.024	---	---
(3)	**Total Generation**	$55,426	$21,217	$3,099	$4,525	$1,945	$9,569	$30,786		$14.024	9.382	$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)		8.316	1.215	1.773	0.762	3.751	12.066				
	Transmission/Distribution											
(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	17,875	0	677	1,243	627	2,548	2,548	488,281	$5.218	---	---
(13)	**Total Transmission**	$17,875	$0	$677	$1,243	$627	$2,548	$2,548		$5.218	-	$0.000
(14)	Delivery -- Dist. (Demand)	22,418	0	396	2,171	787	3,355	3,355	488,281	$6.870	---	---
(15)	Delivery -- Dist. (Customer)	5,139	0	237	478	180	895	895	25,219	---	---	$35.503
(16)	**Total Distribution**	27,557	0	633	2,650	967	4,250	4,250		$6.870	-	$35.503
(17)	**Total Transmission/Distribution**	$45,432	$0	$1,310	$3,893	$1,595	$6,798	$6,798		$12.088	-	$35.503
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.514	1.526	0.625	2.664	2.664				
	Retail											
(20)	Customer -- Field		0	$115			$115	$115	25,219	0.000	0.000	$4.559
(21)	Customer -- Head Office	2,736	0	107	101	88	295	295	25,219	0.000	0.000	$11.713
(22)	**Total Customer**	2,736	0	222	101	88	410	410	25,219	$0.000	-	$16.272
(23)	Marketing		0	116			116	116	25,219	0.000	0.000	$4.618
(24)	**Total Retail**	$2,736	$0	$338	$101	$88	$527	527	25,219	0	-	$20.890
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost ($/month)		---	$13.403			$13.403	$13.403				
(27)	**TOTAL**	**$103,594**	**$21,217**	**$4,747**	**$8,518**	**$3,628**	**$16,894**	**$38,111**		$26.112	9.382	$56.393
(28)	**Unit Cost (cents/kW.h)**		**8.316**	**1.861**	**3.339**	**1.422**	**6.621**	**14.937**				

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	Fixed						Unit Cost	
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$63,450	$30,912	$3,081	$4,546	$2,227	$9,853	$40,766	438,585	---	9.295	---
(2)	Reliability (Demand)	23,375	$3,979	1,582	2,387	820	4,789	8,768	694,524	$12.624	---	---
(3)	**Total Generation**	$86,824	$34,891	$4,663	$6,932	$3,048	$14,643	$49,533		$12.624	9.295	$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)		7.955	1.063	1.581	0.695	3.339	11.294				
	Transmission/Distribution											
(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	22,977	0	863	1,598	806	3,267	3,267	694,524	$4.704	---	---
(13)	**Total Transmission**	$22,977	$0	$863	$1,598	$806	$3,267	$3,267		$4.704	-	$0.000
(14)	Delivery -- Dist. (Demand)	25,126	0	476	2,432	882	3,790	3,790	694,524	$5.457	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	$34.304
(16)	**Total Distribution**	25,565	0	492	2,473	897	3,862	3,862		$5.457	-	$34.304
(17)	**Total Transmission/Distribution**	$48,542	$0	$1,355	$4,071	$1,704	$7,130	$7,130		$10.161	-	$34.304
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.309	0.928	0.388	1.626	1.626				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	2,105	0.000	0.000	$25.131
(21)	Customer -- Head Office	4,150	0	-93	101	148	156	156	2,105	0.000	0.000	$73.968
(22)	**Total Customer**	4,150	0	-40	101	148	209	209	2,105	$0.000	-	$99.099
(23)	Marketing		0	88			88	88	2,105	0.000	0.000	$41.961
(24)	**Total Retail**	$4,150	$0	$49	$101	$148	$297	297	2,105	0	-	$141.060
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost ($/month)		---	$23.149			$23.149	$23.149				
(27)	**TOTAL**	**$139,517**	**$34,891**	**$6,066**	**$11,104**	**$4,899**	**$22,069**	**$56,960**		$22.785	9.295	$175.364
(28)	**Unit Cost (cents/kW.h)**		**7.955**	**1.383**	**2.532**	**1.117**	**5.032**	**12.987**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed						Unit Cost	
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$97,927	$47,794	$4,754	$7,016	$3,437	$15,207	$63,001	697,603	---	9.031	---
(2)	Reliability (Demand)	36,283	$6,176	2,456	-7,461	1,274	-3,731	2,444	1,151,424	$2.123	---	---
(3)	**Total Generation**	$134,210	$53,970	$7,209	-$445	$4,711	$11,476	$65,445		$2.123	9.031	$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.736	1.033	-0.064	0.675	1.645	9.381				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	35,666	0	1,340	2,480	1,252	5,072	5,072	1,151,424	$4.405	---	---
(13)	**Total Transmission**	$35,666	$0	$1,340	$2,480	$1,252	$5,072	$5,072		$4.405	-	$0.000
(14)	Delivery -- Dist. (Demand)	10,711	0	292	1,033	376	1,701	1,701	1,151,424	$1.478	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	$35.520
(16)	**Total Distribution**	10,807	0	295	1,042	379	1,717	1,716.77		$1.478	-	$35.520
(17)	**Total Transmission/Distribution**	$46,473	$0	$1,635	$3,522	$1,631	$6,789	$6,789		$5.883	-	$35.520
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.234	0.505	0.234	0.973	0.973				
	Retail											
(20)	Customer -- Field		0	$50			$50	$50	434	0.000	0.000	$115.757
(21)	Customer -- Head Office	4,119	0	314	97	147	559	559	434	0.000	0.000	$1,287.635
(22)	**Total Customer**	4,119	0	365	97	147	609	609	434	$0.000	-	$1,403.392
(23)	Marketing		0	92			92	92	434	0.000	0.000	$211.609
(24)	**Total Retail**	$4,119	$0	$456	$97	$147	$701	701	434	0	-	$1,615.001
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost ($/month)		---	$1,051.474			$1,051.474	$1,051.474				
(27)	**TOTAL**	**$184,803**	**$53,970**	**$9,301**	**$3,175**	**$6,489**	**$18,965**	**$72,935**		$8.006	9.031	$1,650.521
(28)	**Unit Cost (cents/kW.h)**		**7.736**	**1.333**	**0.455**	**0.930**	**2.719**	**10.455**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$112,547	$54,979	$5,463	$8,063	$3,950	$17,477	$72,456	810,776	---	8.937	---
(2)	Reliability (Demand)	29,911	$5,091	$2,024	-3,060	1,050	14	5,106	2,205,388	$2.315	---	---
(3)	**Total Generation**	$142,458	$60,070	$7,488	$5,004	$5,000	$17,492	$77,562		$2.315	8.937	$0.000
(4)	MWh Sales		810,776	810,776	810,776	810,776	810,776	810,776				
(5)	MWh Energy Requirement		830,016									
(6)	kW 3 CP		203,227									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		7.409	0.924	0.617	0.617	2.157	9.566				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	810,776	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	810,776		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	29,402	0	1,105	2,044	1,032	4,181	4,181	2,205,388	$1.896	---	---
(13)	**Total Transmission**	$29,402	$0	$1,105	$2,044	$1,032	$4,181	$4,181		$1.896	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0	12	---	---	$25.305
(16)	**Total Distribution**	2	0	0	0	0	0	0		$0.000	-	$25.305
(17)	**Total Transmission/Distribution**	$29,404	$0	$1,105	$2,045	$1,032	$4,181	$4,181		$1.896	-	$25.305
(18)	kW.h Sold		0	810,776	810,776	810,776	810,776	810,776				
(19)	Unit Cost (cents/kW.h)		NA	0.136	0.252	0.127	0.516	0.516				
	Retail											
(20)	Customer -- Field		0	$42			$42	$42	12	0.000	0.000	$3,530.929
(21)	Customer -- Head Office	0	0	-7	0	0	-7	-7	12	0.000	0.000	-$562.028
(22)	**Total Customer**	0	0	36	0	0	36	36	12	$0.000	-	$2,968.901
(23)	Marketing		0	80			80	80	12	0.000	0.000	$6,660.571
(24)	**Total Retail**	$0	$0	$116	$0	$0	$116	116	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$9,627.996			$9,627.996	$9,627.996				
(27)	**TOTAL**	**$171,862**	**$60,070**	**$8,708**	**$7,048**	**$6,032**	**$21,788**	**$81,858**		$4.211	8.937	$25.305
(28)	**Unit Cost (cents/kW.h)**		**7.409**	**1.074**	**0.869**	**0.744**	**2.687**	**10.096**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,431	$8,374	$847	$1,249	$612	$2,708	$11,082	124,528	---	8.899	---
(2)	Reliability (Demand)	13,825	$2,353	936	1,412	485	2,832	5,186	288,787	$17.956	---	---
(3)	**Total Generation**	$31,255	$10,727	$1,783	$2,660	$1,097	$5,540	$16,268		$17.956	8.899	$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)		8.614	1.432	2.136	0.881	4.449	13.063				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,589	0	511	945	477	1,932	1,932	288,787	$6.692	---	---
(13)	**Total Transmission**	$13,589	$0	$511	$945	$477	$1,932	$1,932		$6.692	-	$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	$1.613	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$38.145
(16)	**Total Distribution**	2,908	0	84	280	102	466	466		$1.613	-	$38.145
(17)	**Total Transmission/Distribution**	$16,497	$0	$595	$1,225	$579	$2,399	$2,399		$8.305	-	$38.145
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.477	0.984	0.465	1.926	1.926				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	12	0.000	0.000	$102.534
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	$13,965.911
(22)	**Total Customer**	773	0	123	18	28	169	169	12	$0.000	-	$14,068.445
(23)	Marketing		0	7			7	7	12	0.000	0.000	$567.626
(24)	**Total Retail**	$773	$0	$130	$18	$28	$176	176	12	0	-	$14,636.071
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$10,819.044			$10,819.044	$10,819.044				
(27)	**TOTAL**	**$48,525**	**$10,727**	**$2,507**	**$3,904**	**$1,704**	**$8,115**	**$18,842**		$26.261	8.899	$14,674.216
(28)	**Unit Cost (cents/kW.h)**		**8.614**	**2.013**	**3.135**	**1.368**	**6.516**	**15.131**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	COSTS (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,292	$5,497	$548	$809	$396	$1,754	$7,251	77,000	---	9.416	---
(2)	Reliability (Demand)	4,639	$790	314	474	163	950	1,740	206,936	$8.409	---	---
(3)	**Total Generation**	$15,931	$6,287	$862	$1,283	$559	$2,704	$8,991		$8.409	9.416	$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)		8.164	1.120	1.666	0.726	3.512	11.676				
	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	4,560	0	171	317	160	648	648	206,936	$3.134	---	---
(13)	**Total Transmission**	$4,560	$0	$171	$317	$160	$648	$648		$3.134	-	$0.000
(14)	Delivery -- Dist. (Demand)	45,154	0	963	6,553	1,585	9,100	9,100	206,936	$43.977	---	---
(15)	Delivery -- Dist. (Customer)	12,170	0	941	1,103	427	2,471	2,471	118,832	---	---	$20.792
(16)	**Total Distribution**	57,323	0	1,904	7,655	2,012	11,571	11,571		$43.977	-	$20.792
(17)	**Total Transmission/Distribution**	$61,884	$0	$2,075	$7,973	$2,172	$12,220	$12,220		$47.111	-	$20.792
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.695	10.354	2.821	15.869	15.869				
	Retail											
(20)	Customer -- Field		0	$481			$481	$481	118,832	0.000	0.000	$4.047
(21)	Customer -- Head Office	1,504	0	-246	134	54	-58	-58	118,832	0.000	0.000	-$0.490
(22)	**Total Customer**	1,504	0	235	134	54	423	423	118,832	$0.000	-	$3.557
(23)	Marketing		0	454			454	454	118,832	0.000	0.000	$3.819
(24)	**Total Retail**	$1,504	$0	$689	$134	$54	$876	876	118,832	0	-	$7.376
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost ($/month)		---	$5.795			$5.795	$5.795				
(27)	**TOTAL**	**$79,318**	**$6,287**	**$3,626**	**$9,389**	**$2,785**	**$15,800**	**$22,087**		$55.520	9.416	$28.168
(28)	**Unit Cost (cents/kW.h)**		**8.164**	**4.709**	**12.194**	**3.617**	**20.520**	**28.684**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)							Unit Cost		
			Variable Fuel	Fixed Operating	Fixed Capital	Fixed Return	Fixed Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,532,757	$741,925.329	$75,190	$109,814	$53,800	$238,804	$980,730	10,548,819	---	9.297	---
(2)	Reliability (Demand)	997,471	$169,779.749	68,121	84,567	35,011	187,699	357,479	22,327,201	$16.011	---	---
(3)	**Total Generation**	$2,530,228	$911,705.078	$143,311	$194,381	$88,812	$426,503	$1,338,208		$16.011	9.297	$0.000
(4)	MWh Sales		10,548,819	10,548,819	10,548,819	10,548,819	10,548,819	10,548,819				
(5)	MWh Energy Requirement		11,303,805									
(6)	kW 3 CP		9,225,751									
(7)	kW 12 NCP		22,327,201									
(8)	Unit Cost (cents/kW.h)		8.643	1.359	1.843	0.842	4.043	12.686				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	10,548,819	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,548,819		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,327,201	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	980,501	0	36,968	68,179	34,416	139,563	139,563	22,327,201	$6.251	---	---
(13)	**Total Transmission**	$980,501	$0	$36,968	$68,179	$34,416	$139,563	$139,563		$6.251	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,059,453	0	19,086	104,783	37,187	161,057	161,057	22,327,201	$7.213	---	---
(15)	Delivery -- Dist. (Customer)	812,285	0	53,137	74,338	28,511	155,986	155,986	6,478,160	---	---	$24.079
(16)	**Total Distribution**	1,871,738	0	72,223	179,121	65,698	317,043	317,043		$7.213	-	$24.079
(17)	**Total Transmission/Distribution**	$2,852,239	$0	$109,191	$247,301	$100,114	$456,606	$456,606		$13.464	-	$24.079
(18)	kW.h Sold		---	10,548,819	10,548,819	10,548,819	10,548,819	10,548,819				
(19)	Unit Cost (cents/kW.h)		---	1.035	2.344	0.949	4.329	4.329				
	Retail											
(20)	Customer -- Field		0	$6,498	0	0	$6,498	$6,498	6,478,160	0.000	0.000	$1.003
(21)	Customer -- Head Office	206,870	0	2,547	11,438	7,261	21,246	21,246	6,478,160	0.000	0.000	$3.280
(22)	**Total Customer**	206,870	0	9,046	11,438	7,261	27,744	27,744	6,478,160	$0.000	-	$4.283
(23)	Marketing		0	13,496	0	0	13,496	13,496	6,478,160	0.000	0.000	$2.083
(24)	**Total Retail**	$206,870	$0	$22,541	$11,438	$7,261	$41,240	41,240	6,478,160	0	-	$6.366
(25)	Total Customers x 12 months		---	6,478,160			6,478,160	6,478,160				
(26)	Unit Cost ($/month)		---	$3.480			$3.480	$3.480				
(27)	**TOTAL**	**$5,589,337**	**$911,705.078**	**$275,044**	**$453,119**	**$196,187**	**$924,350**	**$1,836,055**		$29.475	9.297	$30.445
(28)	**Unit Cost (cents/kW.h)**		**8.643**	**2.607**	**4.295**	**1.860**	**8.763**	**17.405**				

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	$1,063,860
(4)	SMALL GENERAL	68,733
(5)	GENERAL	353,226
(6)	LARGE GENERAL	47,694
(7)	SMALL INDUSTRIAL	39,777
(8)	MEDIUM INDUSTRIAL	59,451
(9)	LARGE INDUSTRIAL	76,124
(10)	ELI 2P-RTP	85,438
(11)	MUNICIPAL	19,666
(12)	UNMETERED	22,087
(13)	SUB-TOTAL	**1,836,054.9**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,873,661**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	5,743
(30)	CONNECTION CHARGES AND METER REMOVAL	3,494
(31)	NSF	159
(32)	RETAIL SALES	1,491
(33)	WIRING INSPECTIONS	7,253
(34)	POLE SERVICES	16,364
(35)	STEAM AND ASH SALES	5,018
(36)	AMI OPT OUT CHARGE	831
(37)	OTHER REVENUE	4,496
(38)	**TOTAL**	**44,848.6**
(39)	**TOTAL REVENUE**	**1,918,510**
(40)	**TOTAL OPERATING EXPENSES**	**$1,717,212**
(41)	RETAINED EARNINGS	$201,297

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4) % RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6) % RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-4
(13) MW.h GEN. & PURCH.	11,303,805	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	830,016	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	11,303,805	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	830,016	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1B
(17) AVERAGE CUSTOMERS	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14) % RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,767	476,846	27,443	11,240	20	2,102	175	36	1	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

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.	$209,262	$141,071	$7,748	$41,081	$3,667	$4,535	$5,393	$2,973	$0	$872	$1,923	
(2)	% RESPONSIBILITY	100.00%	67.41%	3.70%	19.63%	1.75%	2.17%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3)	POLE&WIRE INV.-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(4)	% RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5)	SUBST.,POLE&WIRE-DMD.	$393,210	$262,605	$14,368	$76,610	$8,153	$8,439	$10,363	$7,154	$0	$1,938	$3,579	
(6)	% RESPONSIBILITY	100.00%	66.78%	3.65%	19.48%	2.07%	2.15%	2.64%	1.82%	0.00%	0.49%	0.91%	P-3
(7)	SUBST.,POLE&WIRE-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(8)	% RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9)	SUBST. INVEST.-DMD.	$183,948	$121,533	$6,620	$35,530	$4,486	$3,903	$4,971	$4,181	$0	$1,067	$1,657	
(10)	% RESPONSIBILITY	100.00%	66.07%	3.60%	19.32%	2.44%	2.12%	2.70%	2.27%	0.00%	0.58%	0.90%	P-5
(11)	METER INVEST.-CUST	$70,426	$59,182	$3,758	$5,958	$34	$1,161	$265	$64	$2	$2	$0	
(12)	% RESPONSIBILITY	100.00%	84.03%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13)	DEMAND - GEN. PLANT	$847,279	$544,307	$27,787	$150,786	$17,188	$15,446	$19,855	$30,820	$25,407	$11,743	$3,941	
(14)	% RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-7
(15)	DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16)	% RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17)	DEMAND - TRANS. PLT. - EHV	$844,620	$542,599	$27,700	$150,313	$17,134	$15,397	$19,793	$30,723	$25,327	$11,706	$3,928	
(18)	% RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-8B
(19)	DEMAND - DIST. PLANT	$862,966	$590,189	$32,502	$170,515	$10,236	$18,898	$21,164	$8,982	$0	$2,434	$8,045	
(20)	% RESPONSIBILITY	100.00%	68.39%	3.77%	19.76%	1.19%	2.19%	2.45%	1.04%	0.00%	0.28%	0.93%	P-9
(21)	DEMAND - DIST. PLANT	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(22)	% RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23)	ENERGY - GEN. PLANT	$1,025,084	$511,896	$34,670	$217,055	$34,151	$24,907	$42,434	$65,492	$75,270	$11,658	$7,552	
(24)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-10
(25)	ENERGY - TRANS. PLT. - HV	$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%	P-11A
(27)	ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28)	% RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29)	CUSTOMER - DIST. PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(30)	% RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-12
(31)	CUSTOMER - RETAIL PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(32)	% RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-13
(33)	TOT.RATE BASE-DMD. (GEN.)	$997,471	$640,793	$32,713	$177,515	$20,234	$18,184	$23,375	$36,283	$29,911	$13,825	$4,639	
(34)	% RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-14
(35)	TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36)	% RESPONSIBILITY	100.00%	64.48%	3.29%	17.86%	2.04%	1.83%	2.35%	3.65%	2.64%	1.39%	0.47%	P-15A
(37)	TOT.RATE BASE-DMD. (EHV)	$980,501	$629,891	$32,156	$174,495	$19,890	$17,875	$22,977	$35,666	$29,402	$13,589	$4,560	
(38)	% RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-15B
(39)	TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,024,242	$700,083	$38,553	$202,284	$12,219	$22,418	$25,126	$10,711	$0	$2,905	$9,943	
(40)	% RESPONSIBILITY	100.00%	68.35%	3.76%	19.75%	1.19%	2.19%	2.45%	1.05%	0.00%	0.28%	0.97%	P-16
(41)	TOT.RATE BASE-DMD. (DIST.) Streetlight	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(42)	% RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43)	TOT.RATE BASE-ENG. (GEN.)	$1,532,757	$765,413	$51,840	$324,552	$51,064	$37,242	$63,450	$97,927	$112,547	$17,431	$11,292	
(44)	% RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$812,285	$725,930	$41,263	$27,189	$55	$5,139	$439	$96	$2	$3	$12,170	
(6) % RESPONSIBILITY	100.00%	89.37%	5.08%	3.35%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.50%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$202,905	$159,492	$8,542	$19,652	$2,244	$2,458	$4,126	$4,114	$0	$773	$1,504	
(8) % RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9) POLES - DEMAND	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	
(10) % RESPONSIBILITY	100.0%	68.0%	3.7%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	
(12) % RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$50,380	$32,365	$1,652	$8,966	$1,022	$918	$1,181	$1,833	$1,511	$698	$234	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	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%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$265	$170	$9	$47	$5	$5	$6	$10	$8	$4	$1	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,842	$16,171	$888	$4,711	$435	$520	$622	$359	$0	$103	$1,034	
(20) % RESPONSIBILITY	100.00%	65.09%	3.57%	18.96%	1.75%	2.09%	2.50%	1.45%	0.00%	0.42%	4.16%	O-3
(21) ENG. - OPER.EXP. - GEN.	$60,953	$30,438	$2,062	$12,906	$2,031	$1,481	$2,523	$3,894	$4,476	$693	$449	
(22) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$64,151	$58,002	$3,266	$1,442	$2	$271	$18	$3	$0	$0	$1,146	
(28) % RESPONSIBILITY	100.00%	90.41%	5.09%	2.25%	0.00%	0.42%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,633	$23,502	$2,034	$3,257	$386	$449	$442	$625	$106	$156	$677	
(30) % RESPONSIBILITY	100.00%	74.29%	6.43%	10.30%	1.22%	1.42%	1.40%	1.98%	0.33%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$324,629	$208,451	$10,673	$57,905	$6,573	$5,934	$7,593	$11,786	$9,716	$4,491	$1,507	
(32) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.82%	3.32%	18.01%	2.04%	1.85%	2.36%	3.67%	2.07%	1.40%	0.47%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$68,578	$44,035	$2,255	$12,234	$1,388	$1,254	$1,604	$2,490	$2,052	$949	$318	
(36) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$129,706	$84,020	$4,628	$24,334	$1,613	$2,695	$3,054	$1,392	$0	$384	$7,587	
(38) % RESPONSIBILITY	100.00%	64.78%	3.57%	18.76%	1.24%	2.08%	2.35%	1.07%	0.00%	0.30%	5.85%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$933,142	$464,033	$31,606	$198,245	$31,310	$22,783	$38,797	$59,963	$68,965	$10,540	$6,900	
(40) % RESPONSIBILITY	100.00%	49.73%	3.39%	21.24%	3.36%	2.44%	4.16%	6.43%	7.39%	1.13%	0.74%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12A
(43) TOT. EXP. - ENG. (TRANS. EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	TOT. EXP. -CUST. (DIST.)	$138,719	$124,509	$7,059	$4,063	$7	$759	$59	$12	$0	$0	$2,249	
(2)	% RESPONSIBILITY	100.00%	89.76%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3)	TOT. EXP. -CUST. (RETAIL)	$43,099	$33,220	$2,576	$3,958	$439	$552	$542	$722	$106	$174	$811	
(4)	% RESPONSIBILITY	100.00%	77.08%	5.98%	9.18%	1.02%	1.28%	1.26%	1.68%	0.24%	0.40%	1.88%	O-14
(5)	CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6)	METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7)	CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8)	SECONDARY CUST. REVENUE	$461,736	$0	$68,733	$353,226	$0	$39,777	$0	$0	$0	$0	$0	
(9)	% RESPONSIBILITY	100.00%	0.00%	14.89%	76.50%	0.00%	8.61%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10)	REVENUE	$461,736	$0	$68,733	$353,226		$39,777	$0	$0	$0	$0	$0	
(11)	% ADVOCACY EXPENSE	100.00%	48.59%	7.65%	39.33%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12)	LATE PAYMENT CHARGE												
(13)	% RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14)	CONNECTION CHARGES AND METER REMOVAL												
(15)	% RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16)	NSF												
(17)	% RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18)	RETAIL SALES												
(19)	% RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

EXHIBIT 8C
PAGE 1 OF 1

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	199,101	85,252	23,197	57,561	33,090	-	
(2)	% RESPONSIBILITY	100.00%	42.82%	11.65%	28.91%	16.62%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,711,910	1,270,664	125,264	289,666	26,316	-	
(4)	% RESPONSIBILITY	100.00%	74.22%	7.32%	16.92%	1.54%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	4,956,569	2,227,474	932,123	1,753,988	42,983		
(6)	% RESPONSIBILITY	100.00%	44.9%	18.8%	35.4%	0.9%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,845,897	2,227,474	391,492	183,948	$42,983.28		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.3%	13.8%	6.5%	1.5%	0.0%	
(10)	INSURANCE PREMIUM	9,648	7,551	1,327	624	146	-	
(11)	COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12)	SUBTOAL	11,405	7,991	1,767	1,063	585	-	
(13)	% RESPONSIBILITY	100.00%	70.06%	15.49%	9.32%	5.13%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	67,440	19,067	86,507.2	0.780	86,507	0	0	0	86,507	67,440	0	0	0	67,440
(18)	TRANSMISSION	20,590	2,948	23,538.1	0.875	0	23,538	0	0	23,538	0	20,590	0	0	20,590
(19)	DISTRIBUTION	54,010	9,493	63,503.1	0.851	0	0	63,503	0	63,503	0	0	54,010	0	54,010
(20)	RETAIL	31,101	-3,925	27,176.0	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101
(21)	SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,507	23,538	63,503	27,176	200,724.5	67,440	20,590	54,010	31,101	173,140.9
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,342	132	306	28	1,808.4	946	93	216	20	1,274
(24)	CORP. SECRETARY	0	11,405	11,405.2	-	7,991	1,767	1,063	585	11,405.2	0	0	0	0	0
(25)	LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,743	369	853	78	5,043.0	1,397	138	318	29	1,882
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,620	461	1,109	576	3,766.6	751	214	514	267	1,746
(27)	REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,894	680	1,571	143	9,287.4	1,699	167	387	35	2,289
(28)	FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,116	671	1,458	105	7,350.5	2,735	359	780	56	3,930
(29)	PROCUREMENT	7,399	4,885	12,283.6	0.602	3,071	3,071	3,071	3,071	12,283.6	1,850	1,850	1,850	1,850	7,399
(30)	IT	19,233	26,816	46,048.8	0.418	19,717	5,365	13,313	7,653	46,048.8	8,235	2,241	5,560	3,196	19,233
(31)	HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,710	1,282	3,180	1,828	11,000.2	2,701	735	1,824	1,049	6,309
(32)	TOTAL	44,061	63,933	107,993.6	0.408	54,203	13,798	25,926	14,067	107,993.6	20,313	5,797	11,449	6,502	44,061
(33)	GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186
(34)	OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,159	860	2,133	1,226	7,377.5	6,277	1,708	4,238	2,437	14,660
(35)	SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,272	14,657	28,058	15,293	127,280.8	35,777	7,505	15,687	8,938	67,908
(36)	GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,779	38,195	91,562	42,469	328,005.3	103,217	28,095	69,698	40,039	241,048

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,590	54,010	0	0	
(38)		100%	0%	28%	72%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,394,809	0	844,620	1,550,189	0	0	
(39)		100%	0%	35%	65%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	143,001	57,944	106,348	0	0	
(40)	% RESPONSIBILITY	100%	47%	19%	35%	0%	0%	**F - 8**

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	64.2%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.3%
(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	17.8%
(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	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.6%
(8) PHP	810,776	2.4%	830,016	199,370	32.6%	65,000	4.3%	67,790	139.77%	203,227	3.0%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	77,000	8.2%	83,275	21,371	51.0%	10,903	14.1%	12,443	76.40%	31,520	0.5%
(11) SUB-TOTAL	10,548,819	7.2%	11,303,805	2,667,050	78.6%	2,094,930	12.5%	2,356,954	54.74814%	6,777,270	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	155,071	0	159,281	94,296	2	53,819	0	56,516	1	178,670	
(19) TOTAL Bfr EXPORT	10,703,890	7.1%	11,463,086	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.22%	6,955,940	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,703,890	7.1%	11,463,086	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.22%	6,955,940	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	67,563	4.2%	70,392	17,910	92.2%	16,512	4.2%	17,203	44.8%	51,011	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(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	358,568	4.8%	376,587	62,748	70.3%	44,117	4.8%	47,132	86.8%	137,482	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2026

	(1) 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	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(8) ELI 2P-RTP	53,634	2.55%	54,999	193,183	33.7%	65,000	4.29%	67,790	109.05%
(9) MUNICIPAL	17,206	3.42%	17,794	31,639	96.6%	30,554	4.29%	31,866	75.05%
(10) UNMETERED	6,586	8.69%	7,158	16,774	65.0%	10,903	14.13%	12,443	77.32%
(11) SUB-TOTAL	1,143,174	7.86%	1,232,992	2,631,643	79.6%	2,094,930	12.51%	2,356,954	70.31%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	1,154,160	7.81%	1,244,327	2,721,319.78	78.96%	2,148,748	12.32%	2,413,470	69.3%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,154,160	7.81%	1,244,327	2,721,320	78.96%	2,148,748	12.32%	2,413,470	69.3%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 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	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) ELI 2P-RTP	47,189	2.53%	48,384	188,859	34.4%	65,000	4.02%	67,612	106.49%
(9) MUNICIPAL	15,129	3.41%	15,645	32,826	96.8%	31,787	4.02%	33,064	70.41%
(10) UNMETERED	6,343	8.64%	6,891	16,063	25.0%	4,016	13.23%	4,547	225.53%
(11) SUB-TOTAL	1,058,083	7.8%	1,141,035	2,407,553	85.2%	2,051,003	11.66%	2,290,115	74.14%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	1,068,102	7.8%	1,151,376	2,501,644.97	84.4%	2,111,912	11.46%	2,353,879	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,068,102	7.8%	1,151,376	2,501,645	84.4%	2,111,912	11.46%	2,353,879	73%

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	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) ELI 2P-RTP	73,058	2.56%	74,927	199,370	67.7%	135,000	3.33%	139,489	72.20%
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	6,356	8.73%	6,912	14,297	11.0%	1,573	10.95%	1,745	532.42%
(11) SUB-TOTAL	1,061,059	7.8%	1,143,395	2,128,880	86.2%	1,834,051	9.32%	2,005,063	76.65%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	1,067,428	7.7%	1,149,979	2,218,084.14	85.4%	1,894,191	9.16%	2,067,656	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,067,428	7.7%	1,149,979	2,218,084	85.4%	1,894,191	9.16%	2,067,656	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) ELI 2P-RTP	69,984	2.39%	71,659	193,186	69.9%	135,000	2.92%	138,942	71.63%
(9) MUNICIPAL	9,981	3.25%	10,306	24,061	88.4%	21,281	2.92%	21,902	65.35%
(10) UNMETERED	6,257	8.18%	6,769	17,780	11.0%	1,956	9.61%	2,144	438.56%
(11) SUB-TOTAL	865,221	7.1%	926,923	1,855,297	84.4%	1,566,369	8.06%	1,692,632	76.06%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	876,503	7.1%	938,546	1,928,587.49	83.8%	1,615,201	7.94%	1,743,372	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	876,503	7.1%	938,546	1,928,587	83.8%	1,615,201	7.94%	1,743,372	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 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	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) ELI 2P-RTP	70,281	2.33%	71,916	166,302	81.2%	135,000	2.64%	138,566	69.76%
(9) MUNICIPAL	6,113	3.03%	6,298	16,983	89.6%	15,211	2.64%	15,612	54.22%
(10) UNMETERED	6,609	7.96%	7,135	21,371	11.0%	2,351	8.70%	2,555	375.33%
(11) SUB-TOTAL	773,287	6.8%	825,957	1,629,641	82.4%	1,343,472	7.09%	1,438,756	77.16%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	786,646	6.7%	839,705	1,700,685.02	81.6%	1,387,364	6.99%	1,484,308	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,646	6.7%	839,705	1,700,685	81.6%	1,387,364	6.99%	1,484,308	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) ELI 2P-RTP	64,431	2.31%	65,918	159,996	84.4%	135,000	2.24%	138,028	66.33%
(9) MUNICIPAL	5,672	3.00%	5,842	18,338	84.9%	15,569	2.24%	15,918	50.97%
(10) UNMETERED	6,407	7.90%	6,913	19,660	11.0%	2,163	7.38%	2,322	413.46%
(11) SUB-TOTAL	704,820	6.7%	751,954	1,378,885	90.4%	1,246,127	5.86%	1,319,151	79.17%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	721,141	6.6%	768,737	1,457,281.99	89.3%	1,301,394	5.75%	1,376,186	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	721,141	6.6%	768,737	1,457,282	89.3%	1,301,394	5.75%	1,376,186	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	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) ELI 2P-RTP	75,829	2.24%	77,531	157,840	85.5%	135,000	2.53%	138,421	75.28%
(9) MUNICIPAL	7,357	2.99%	7,577	19,450	82.2%	15,996	2.53%	16,401	62.09%
(10) UNMETERED	6,428	7.68%	6,922	21,350	11.0%	2,349	8.34%	2,544	365.64%
(11) SUB-TOTAL	769,400	6.5%	819,240	1,501,354	86.5%	1,299,074	6.65%	1,385,492	79.48%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	787,975	6.4%	838,325	1,575,798.50	85.4%	1,345,255	6.55%	1,433,351	79%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	787,975	6.4%	838,325	1,575,799	85.4%	1,345,255	6.55%	1,433,351	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	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) ELI 2P-RTP	70,281	2.13%	71,778	160,315	84.2%	135,000	2.60%	138,512	69.65%
(9) MUNICIPAL	7,021	2.81%	7,218	18,224	81.5%	14,852	2.60%	15,238	63.67%
(10) UNMETERED	6,154	7.29%	6,602	17,797	11.0%	1,958	8.56%	2,125	417.54%
(11) SUB-TOTAL	763,218	6.2%	810,242	1,473,261	88.6%	1,304,576	6.93%	1,394,972	78.07%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	786,923	6.1%	834,559	1,545,001.26	87.5%	1,352,128	6.81%	1,444,266	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,923	6.1%	834,559	1,545,001	87.5%	1,352,128	6.81%	1,444,266	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	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(8) ELI 2P-RTP	75,535	2.28%	77,257	197,774	68.3%	135,000	2.55%	138,449	77.50%
(9) MUNICIPAL	7,182	3.04%	7,400	17,505	88.4%	15,466	2.55%	15,861	64.80%
(10) UNMETERED	6,717	7.81%	7,242	18,478	11.0%	2,033	8.41%	2,203	456.46%
(11) SUB-TOTAL	694,937	6.5%	739,985	1,440,516	86.9%	1,251,238	6.61%	1,333,903	77.05%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	714,447	6.4%	760,035	1,511,175.38	86.0%	1,299,016	6.50%	1,383,409	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,447	6.4%	760,035	1,511,175	86.0%	1,299,016	6.50%	1,383,409	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) ELI 2P-RTP	81,383	2.33%	83,279	194,969	69.2%	135,000	2.82%	138,804	80.64%
(9) MUNICIPAL	8,702	3.05%	8,968	21,955	98.8%	21,694	2.82%	22,306	54.04%
(10) UNMETERED	6,099	7.97%	6,586	13,522	11.0%	1,487	9.28%	1,625	544.59%
(11) SUB-TOTAL	765,224	6.7%	816,387	1,576,984	87.4%	1,377,967	7.52%	1,481,593	74.06%
(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	779,393	6.6%	830,960	1,651,334.41	86.6%	1,430,031	7.38%	1,535,612	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,393	6.6%	830,960	1,651,334	86.6%	1,430,031	7.38%	1,535,612	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 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	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) ELI 2P-RTP	72,762	2.51%	74,589	195,551	69.0%	135,000	3.57%	139,826	74.09%
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	6,955	8.59%	7,553	17,133	100.0%	17,133	11.77%	19,149	54.78%
(11) SUB-TOTAL	890,636	7.4%	956,812	2,063,850	82.0%	1,692,010	9.85%	1,858,719	71.50%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	902,460	7.4%	968,995	2,146,776.88	81.2%	1,744,039	9.69%	1,913,044	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	902,460	7.4%	968,995	2,146,777	81.2%	1,744,039	9.69%	1,913,044	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 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	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) ELI 2P-RTP	56,408	2.43%	57,778	198,043	32.8%	65,000	4.35%	67,825	114.50%
(9) MUNICIPAL	14,190	3.19%	14,642	31,480	88.3%	27,793	4.35%	29,001	67.86%
(10) UNMETERED	6,087	8.29%	6,592	12,711	100.0%	12,711	14.31%	14,529	60.98%
(11) SUB-TOTAL	1,059,760	7.5%	1,138,884	2,239,337	84.4%	1,889,859	12.72%	2,130,200	71.86%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	1,073,013	7.4%	1,152,533	2,321,402.28	83.8%	1,945,450	12.50%	2,188,591	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,073,013	7.4%	1,152,533	2,321,402	83.8%	1,945,450	12.50%	2,188,591	71%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,364,574**	**1,501,844**	**76,999**	**432,607**	**47,132**	**41,444**	**62,638**	**82,192**	**67,790**	**31,866**	**12,443**	[redacted]				
(2) FEBRUARY	**2,297,814**	**1,443,879**	**80,029**	**426,373**	**48,958**	**43,926**	**53,212**	**88,515**	**67,612**	**33,064**	**4,547**					
(3) MARCH	2,012,703	1,189,517	67,740	367,087	47,042	36,098	48,588	77,199	139,489	30,557	1,745					
(4) APRIL	1,700,128	978,550	52,200	294,769	45,757	29,890	46,920	81,559	138,942	21,902	2,144					
(5) MAY	1,447,059	750,399	44,962	265,519	42,874	35,010	53,118	90,140	138,566	15,612	2,555					
(6) JUNE	1,334,378	609,577	46,333	281,558	55,389	31,938	49,047	89,041	138,566	15,918	2,322					
(7) JULY	1,393,885	636,042	49,596	305,354	53,856	36,525	56,555	90,197	138,421	16,401	2,544					
(8) AUGUST	1,406,452	708,174	43,072	277,951	51,187	29,897	43,151	85,665	138,512	15,238	2,125					
(9) SEPTEMBER	1,344,774	584,352	46,874	305,996	54,331	30,903	54,132	100,800	138,449	15,861	2,203					
(10) OCTOBER	1,492,803	730,459	51,670	315,700	48,611	36,276	54,184	81,958	138,804	22,306	1,625					
(11) NOVEMBER	1,869,932	1,028,601	57,766	356,039	43,924	35,031	56,426	97,338	139,826	24,619	19,149					
(12) DECEMBER	**2,139,932**	**1,408,115**	**65,236**	**347,137**	**41,392**	**38,180**	**42,967**	**75,818**	**67,825**	**29,001**	**14,529**					
(13) TOT. SUMMED DMD.	20,804,433	11,569,509	682,477	3,976,089	580,452	425,119	620,940	1,040,423	1,452,802	272,346	67,933					
(14) 3 C/P DEMANDS	**6,802,319**	**4,353,838**	**222,264**	**1,206,116**	**137,482**	**123,550**	**158,818**	**246,525**	**203,227**	**93,931**	**31,520**					
(14) 3 C/P AVE DEMANDS	2,267,440	1,451,279	74,088	402,039	45,827	41,183	52,939	82,175	67,742	31,310	10,507	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,635**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**225,890**
	C/P INTERRUPTIBLE RIDER DEMANDS	**66,917**
	C/P FIRM LARGE INDUST. DEMANDS	**15,275**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,102,546	1,315,928	68,512	389,273	44,117	36,368	56,500	77,775	65,000	30,554	10,903	[redacted]				
(2) FEBRUARY	2,058,695	1,275,166	71,710	386,120	46,013	38,848	48,298	84,046	65,000	31,787	4,016					
(3) MARCH	1,841,688	1,072,148	61,807	337,938	44,676	32,575	44,816	73,946	135,000	29,574	1,573					
(4) APRIL	1,573,866	892,737	48,142	274,016	43,724	27,298	43,691	78,525	135,000	21,281	1,956					
(5) MAY	1,351,755	690,370	41,777	248,494	41,143	32,240	49,789	87,096	135,000	15,211	2,351					
(6) JUNE	1,260,659	567,667	43,516	266,079	53,479	29,767	46,412	86,474	135,000	15,569	2,163					
(7) JULY	1,307,446	587,067	46,216	286,520	51,767	33,744	53,145	87,270	135,000	15,996	2,349					
(8) AUGUST	1,315,955	652,308	40,064	260,380	49,151	27,564	40,485	82,814	135,000	14,852	1,958					
(9) SEPTEMBER	1,262,025	539,018	43,655	286,978	52,207	28,532	50,844	97,504	135,000	15,466	2,033					
(10) OCTOBER	1,389,077	668,458	47,784	294,199	46,524	33,231	50,576	79,013	135,000	21,694	1,487					
(11) NOVEMBER	1,703,097	920,296	52,363	325,825	41,558	31,382	51,744	92,941	135,000	23,770	17,133					
(12) DECEMBER	1,899,500	1,231,859	57,964	311,966	38,713	33,451	38,708	71,695	65,000	27,793	12,711					
(13) TOT. SUMMED DMD.	19,066,311	10,413,023	623,511	3,667,788	553,071	384,999	575,008	999,099	1,410,000	263,546	60,630					
(14) 3 C/P DEMANDS	6,060,741	3,822,953	198,187	1,087,359	128,843	108,666	143,506	233,515	195,000	90,134	27,629					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,635

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 212,880

C/P INTERRUPTIBLE RIDER DEMANDS 66,917

C/P FIRM LARGE INDUST. DEMANDS 10,858

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	**0.96**	**0.97**	**0.96**	**0.93**	**0.97**	**0.99**	**0.85**	**1.00**	**1.00**	**0.98**	**0.84**
(2) FEBRUARY	**0.99**	**1.01**	**0.93**	**0.94**	**0.94**	**0.94**	**0.99**	**0.93**	**1.00**	**0.95**	**2.31**
(3) MARCH	**1.13**	**1.22**	**1.09**	**1.10**	**0.97**	**1.14**	**1.09**	**1.06**	**0.49**	**1.02**	**6.02**
(4) APRIL	**1.33**	**1.48**	**1.42**	**1.36**	**1.00**	**1.38**	**1.13**	**1.01**	**0.49**	**1.43**	**4.90**
(5) MAY	**1.57**	**1.93**	**1.65**	**1.51**	**1.07**	**1.18**	**1.00**	**0.91**	**0.49**	**2.01**	**4.11**
(6) JUNE	**1.70**	**2.38**	**1.60**	**1.43**	**0.83**	**1.29**	**1.08**	**0.92**	**0.49**	**1.97**	**4.52**
(7) JULY	**1.63**	**2.28**	**1.49**	**1.32**	**0.85**	**1.13**	**0.94**	**0.91**	**0.49**	**1.91**	**4.13**
(8) AUGUST	**1.61**	**2.05**	**1.72**	**1.45**	**0.90**	**1.38**	**1.23**	**0.96**	**0.49**	**2.05**	**4.94**
(9) SEPTEMBER	**1.69**	**2.48**	**1.58**	**1.31**	**0.84**	**1.33**	**0.98**	**0.82**	**0.49**	**1.97**	**4.77**
(10) OCTOBER	**1.52**	**1.99**	**1.43**	**1.27**	**0.94**	**1.14**	**0.98**	**1.00**	**0.49**	**1.40**	**6.46**
(11) NOVEMBER	**1.21**	**1.41**	**1.28**	**1.13**	**1.04**	**1.18**	**0.94**	**0.84**	**0.48**	**1.27**	**0.55**
(12) DECEMBER	**1.06**	**1.03**	**1.14**	**1.16**	**1.11**	**1.08**	**1.23**	**1.08**	**1.00**	**1.08**	**0.72**

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.63	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.64	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.35	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

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

NOVA SCOTIA POWER INC.
SYSTEM ENERGY LINE LOSSES BY RATE CLASS
FOR THE YEAR ENDING DECEMBER 31, 2026

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

EXHIBIT 9D
PAGE 2 OF 4

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

NOVA SCOTIA POWER INC.
SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS
FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	12.51%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
(2) FEBRUARY	11.66%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
(3) MARCH	9.32%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
(4) APRIL	8.06%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
(5) MAY	7.09%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
(6) JUNE	5.86%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
(7) JULY	6.65%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
(8) AUGUST	6.93%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
(9) SEPTEMBER	6.61%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
(10) OCTOBER	7.52%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
(11) NOVEMBER	9.85%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
(12) DECEMBER	12.72%	14.31%	12.55%	11.27%	6.92%	14.14%	11.00%	5.75%	14.31%
(13) ANNUAL AVE	**9.12%**	**11.11%**	**9.46%**	**8.41%**	**4.95%**	**10.42%**	**7.99%**	**4.14%**	**12.05%**

EXHIBIT 9D
PAGE 3 OF 4

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

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

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

EXHIBIT 9D
PAGE 4 OF 4

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

NOVA SCOTIA POWER INC.
DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK
FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	8.28%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%
(2) FEBRUARY	7.44%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%
(3) MARCH	5.10%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%
(4) APRIL	3.84%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%
(5) MAY	2.87%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%
(6) JUNE	1.64%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%
(7) JULY	2.43%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%
(8) AUGUST	2.71%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%
(9) SEPTEMBER	2.38%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%
(10) OCTOBER	3.30%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%
(11) NOVEMBER	5.63%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%
(12) DECEMBER	8.49%	10.08%	8.32%	7.05%	2.70%	9.91%	6.78%	1.53%	10.08%
(13) ANNUAL AVE	**4.89%**	**6.88%**	**5.23%**	**4.18%**	**0.73%**	**6.20%**	**3.76%**	**-0.09%**	**7.82%**

Transmission	
2.43%	4.22%
(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep,17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$434,927	$487,810	9.36	$171,995	$1,094,732	$1,063,860	97.180	$1,095,225	($493.6)	0.0%
(2) SMALL GENERAL	22,663	33,216	9.40	10,530	$66,409	$68,733	103.499	$66,436	($26.5)	0.0%
(3) GENERAL	121,978	208,317	9.39	8,131	$338,426	$353,226	104.373	$338,573	($147)	0.0%
(4) LARGE GENERAL	12,378	32,894	9.17	423	$45,695	$47,694	104.373	$45,713	($18)	0.0%
(5) SMALL INDUSTRIAL	12,750	23,938	9.38	1,422	$38,111	$39,777	104.373	$38,126	($16)	0.0%
(6) MEDIUM INDUSTRIAL	15,825	40,766	9.29	369	$56,960	$59,451	104.373	$56,981	($21)	0.0%
(7) LARGE INDUSTRIAL	9,218	63,001	9.03	716	$72,935	$76,124	104.373	$72,968	($33)	0.0%
(8) PHP	9,287	72,456	8.94	116	$81,858	$85,438	104.373	$81,030	$828	1.0%
(9) MUNICIPAL	7,584	11,082	8.90	176	$18,842	$19,666	104.373	$18,858	($16)	-0.1%
(10) UNMETERED	11,489	7,251	9.42	3,347	$22,087	$22,087	100.000	$22,112	($25)	-0.1%
(11) SUB-TOTAL	$658,099	$980,730	9.30	$197,227	$1,836,055	$1,836,055	100.000	$1,836,023	$32	0.0%
(12) DIRECT EXP./ REV					$32,496	$37,606		$32,523	($27)	-0.1%
(13) RETURN ON DIRECT EXP.					$5,111	$0.000		$5,115	($4)	-0.1%
(14) TOTAL					$1,873,661	$1,873,661	0	$1,873,661	($0)	0.0%
					37,606	$37,606	-			

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

Line #	AVERAGE RATE BASE								RATE BASE 2025	RATE BASE 2026
(1)	STEAM PLANT	481,584							543,265	419,903
(2)	***STEAM PLANT - CWIP***	***4,559***							***4,744***	***4,374***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906							369,394	352,418
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(5)	HYDRO PLANT	644,461							603,548	685,374
(6)	***HYDRO PLANT - CWIP***	***44,561***							***55,299***	***33,823***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643							10,402	10,884
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(9)	WIND PLANT	163,575							168,639	158,510
(10)	***WIND PLANT - CWIP***	***196***							***196***	***196***
(11)	SOLAR PLANT	1,285							1,316	1,255
(12)	***SOLAR PLANT - CWIP***	***-0***							***-0***	***-0***
(13)										
(14)	GAS TURBINE - OTHER PLANT	67,260							58,451	76,069
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***881***							***1,070***	***692***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT									
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(18)	LM6000 PLANT	93,707							94,612	92,802
(19)	***LM6000 PLANT - CWIP***	***30***							***0***	***60***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0							0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(22)			**Check**							
(23)	***Total Generation Plant bfr Gen-related Transmission Assets***	***1,823,421***	1,823,421						***1,849,627***	***1,797,215***
(24)	***Total Generation CWIP bfr Gen-related Transmission Assets***	***50,228***	50,228						***61,310***	***39,145***
(25)	***Total Generation bfr Gen-related Transmission Assets***	***1,873,649***	1,873,649						***1,910,937***	***1,836,360***
(26)										
(27)	***ECEI Batteries Plant***	145,582							***119,318***	***171,846***
(28)	***ECEI Batteries CWIP***	15,185							***30,370***	***-0***
(29)	***Generation-related Trans Assets Plant***	51,342							***51,342***	***51,342***
(30)	***Generation-related Trans Assets CWIP***	0							***0***	***0***
(31)	***Subtotal***	***212,109***							***201,031***	***223,188***
(32)										
(33)	***Total Generation Plant***	***2,020,345***							***2,020,288***	***2,020,403***
(34)	***Total Generation CWIP***	***65,413***							***91,680***	***39,145***
(35)	***Total Generation***	***2,085,758***							***2,111,968***	***2,059,548***
(36)										
(37)			**T&D Adj.**					**Average RB before T&D Adj.**		
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	745,128	($176,727)					921,855	869,812	973,897
(39)	***TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related Transmission Assets***	***99,492***						99,492	***57,791***	***141,193***
(40)	***Total Transmission***	***844,620***						1,021,347	***927,604***	***1,115,090***
(41)										
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-								
(43)	***Transmission Enviromental & Fuel Conversion - CWIP***	-								
(44)					**CWIP**		**CWIP**			
(45)			**T&D Adj.**	**Distr. CWIP**	**2025**		**2026**	**Average Distr. RB before CWIP & T&D Adj.**		
(46)	DIST.PLT.- LAND	$5,052	$477.6	11	13		9	$4,563	4,563	4,563
(47)	DIST.PLT.- EASEMENTS & SURVEY	$177,554	$157	435	472		398	$176,962	162,165	191,758
(48)	DIST.PLT.- OTHER	$17,970	$27,096	(23)	-29		-17	($9,104)	-10,001	-8,207
(49)	DIST.PLT.- SUBSTATIONS	$183,948	$174,067	24	26		22	$9,856	9,083	10,629
(50)	DIST.PLT.- POLES & FIXTURES	$399,387	$5,656	971	1,088		854	$392,759	373,676	411,842
(51)	DIST.PLT.- O/H LINES	$173,434	($33,770)	512	582		443	$206,691	199,755	213,626
(52)	DIST.PLT.- U/G LINES	$61,773	$3,041	146	170		122	$58,585	58,366	58,805
(53)	DIST.PLT.- LINE TRANSFORMERS	$369,256	$0	911	1,021		801	$368,345	350,449	386,240
(54)	DIST.PLT.- SERVICES	$56,181	$0	139	160		119	$56,042	54,819	57,265
(55)	DIST.PLT.- METERS	$70,426	$0	176	208		143	$70,250	71,444	69,056
(56)	DIST.PLT.- STREET LIGHTING	$35,211		87	101		73	$35,124	34,842	35,405
(57)										
(58)	***Total***	***$1,550,189***	***$176,727***	***3,390***	***3,812***		***2,968***	***$1,370,072***	***$1,309,162***	***$1,430,983***
(59)			**2024 Actuals**							
(60)	SUBSTS.-DISTRIBUTION BULK POWER	$169,254	$41,794	92%						
(61)	SUBSTS.-DISTRIBUTION GENERAL	$14,693	$3,628	8%						
(62)		$183,948	$45,422	100%						
(63)										
(64)	DISTRIBUTION	40,929							44,376	37,483
(65)	TRANSMISSION	2,906							3,104	2,708
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964							32,676	37,252
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211							41,591	54,831
(68)	RETAIL	42,983							46,109	39,858

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

(69)	NON-FUNCTIONALIZED	292,481										287,072	297,891
(70)	GENERAL PROPERTY PLANT	462,475										454,929	470,022
(71)	**GENERAL PROPERTY PLANT - CWIP**	14,812										10,022	19,601
(72)	**TOTAL GENERAL PROPERTY**	***477,287***										464,951	489,623
(73)			**Check**										
(74)	***Total Plant in Service***	4,577,823	4,774,747									***4,654,190***	***4,895,304***
(75)	***Total Plant CWIP***	167,921	167,921									***132,936***	***202,907***
(76)	***Total Plant***	***4,745,744***	***4,942,669***									***4,787,126***	***5,098,211***
(77)													
(78)	**WORKING CAPITAL & DEFERRED CHARGES**												
(79)													
(80)	WORKING CAPITAL - CASH FUEL	0										0	0
(81)	WORKING CAPITAL - CASH OTHER	162,574	Source: 2014 COSS									187,621	137,528
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761	84,441									294,770	301,971
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610	28,661										
(84)	DEFERRED CHARGES - Financing	22,257	113,102									23,414	21,099
(85)	DEFERRED CHARGES - Tax	23,925										23,925	23,925
(86)	DEFERRED CHARGES - Pension	156,935										143,585	170,285
(87)	DEFERRED CHARGES - Steam Assets			Temp Adj for COR and unbalanced ARO		ARO average							
(88)	DEFERRED CHARGES - FAM Deferral	4,167										-290	8,624
(89)	DEFERRED CHARGES - Other	29,562										34,227	24,897
(90)	DEFERRED CHARGES - Other (DSM)	723										652	795
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2										-2	-2
(92)	DEFERRED CHARGES - Regulated Assets	5,818		Adjustment		***Average ARO***						6,464	5,171
(93)	DEFERRED Credits - ARO Steam	-81,338			0	-81,338						***-79,236***	***-83,440***
(94)	DEFERRED Credits - ARO Hydro	-40,430			0	-40,430						***-39,391***	***-41,468***
(97)	DEFERRED Credits - ARO Wind	-16,505			0	-16,505						***-16,076***	***-16,933***
(95)	DEFERRED Credits - ARO LM6000	-1,393			0	-1,393						***-1,357***	***-1,430***
(95)	DEFERRED Credits - ARO CT	-6,244			0	-6,244						***-6,084***	***-6,404***
(96)	DEFERRED Credits - ARO Transformers (Transmission)	-52			0	-52						***-88***	***-16***
(97)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1						***-2***	***-1***
(98)	DEFERRED Credits - ARO Transformers (Distribution)	-55			0	-55						***-94***	***-16***
(99)	DEFERRED Credits - Other (Steam)	-29,365										-28,602	-30,128
(100)	DEFERRED Credits - Cost of Removal Liability (COR)	10,587										17,353	3,821
(101)	CONTRACT RECEIVABLE	93,310										91,290	95,331
(102)	***Total***	***632,844***			0	-146,018			632,844			652,079	613,609
(103)													
(104)	Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedule				(142,328)	(149,707)
(105)								ARO & COR from RB Tbl				-142,329	-149,709
(106)	***Total Rate Base***	***5,378,589***				0		Var				-1.1768	-1.1768
(107)												0%	0%
(108)													
(109)	***ARO TOTAL***	***-146,018***										***-142,328***	***-149,707***
(110)													
(111)	**OPERATING EXPENSES**												
(112)													

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

(113)	**OFFICE OF THE PRESIDENT**					
(114)	EXECUTIVE MANAGEMENT	1,808.4				
(115)						
(116)	CORPORATE INSURANCE	9,647.8				
(117)	CORPORATE SECRETARY	1,757.3				
(118)	CORPORATE SECRETARY & INSURANCE	11,405.2				
(119)						
(120)	LEGAL SERVICES	5,043				
(121)						
(122)	**VP EXTERNAL RELATIONS**					
(123)	COMM. & PUBLIC AFFAIRS	3,450.6				
(124)						
(125)						
(126)	ENVIRONMENTAL POLICIES & PROGRAMS	316				
(127)						
(128)						
(129)	**CUSTOMER OPERATIONS:**					
(130)						
(131)	**Labour-related O&M**					
(132)	GENERATION	67,439.8	67,439.8			
(133)	TRANSMISSION	20,589.9				
(134)	DISTRIBUTION	54,010.5	74,600.3	74,600.3		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)	(15) EXECUTIVE MANAGEMENT	1,274.5				
(140)	(16) LEGAL SERVICES	1,881.6				
(141)	(16) CORP. SECRETARY	-				
(142)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8				
(143)	(18) REGULATORY AFFAIRS	2,288.8				
(144)	(19) FINANCE GROUP	3,929.8				
(145)	(20) PROCUREMENT	7,398.7				
(146)	(20) IT	19,232.6				
(147)	(21) HUMAN RESOURCES	6,309.1				
(148)	GENERATION SERVICES	9,186.5	ECI			
(149)	(25) OTHER EXPENSES	14,660.1	233.5	14,426.6		
(150)	***TOTAL CORPORATE GROUPS***	***67,907.51***				
(151)						
(131)	***TOTAL LABOUR RELATED***	***241,048.39***	241,048.4	0.0		
(132)	TRANSMISSION CONTROL CENTER	5,429.9				
(133)	**GENERATION, TRANSMISSION AND DISTRIBUTION**					
(134)	TRANSMISSION BEFORE STORM EXPENSES	23,424		99%		
(135)	TRANSMISSION STORM EXPENSES	273		1%		
(134)	**TRANSMISSION TOTAL**	**23,697**	**0**	100%		
(135)	DISTRIBUTION TOTAL:					
(136)	SUBSTATIONS	1,477.7		60%		
(139)	OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8		40%		
(140)	OVERHEAD LINES STORM EXPENSES	23,810.5		100%		
(137)	OVERHEAD LINES	**59,526.3**	**0**			
(138)	UNDERGROUND LINES	579.1				
(139)	LINE TRANSFORMERS	0.0				
(140)	METERS	0.0				
(141)	COMMUNICATIONS	0.0				
(142)	STREET LIGHTING	579.1				
(143)	***TOTAL DISTRIBUTION***	***62,162.1***				
(144)						
(145)	***TOTAL G T & D***	***85,859.5***	87,322,687.3			
(146)			Amount	Weights	Source: CS subfunctionalization	
(147)	**CUSTOMER SERVICE**					
(148)	CUSTOMER SERVICE EXPERIENCE	1,479.9		5.2%		2,147,146
(149)	CUSTOMER SOLUTIONS	3,732.6		13.2%		5,415,333
(150)	***Total***	***5,212.5***	18.4%	18.4%		***7,562,479***
(151)						
(152)	**CALL CENTRE**					
(153)	CUSTOMER CARE ADMIN	1,230.1		4.3%		1,784,740
(154)	CUSTOMER CARE	6,913.0		24.4%		10,029,574
(155)	***Total***	***8,143.1***		28.7%		***11,814,314***
(156)						
(157)	**REVENUE OPERATIONS**					
(158)	BILLING SERVICES & PAYMENTS	2,293.0		8.1%		3,326,780
(159)	REVENUE OPS ADMIN	-		0.0%		-

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(160) METER DATA SERVICES	440.3		1.6%	638,831	
(161) SMART METER OPERATIONS CENTER (SMOC)	1,189.1		4.2%	1,725,124	
(162) METER SERVICES - FIELD	1,427.2		5.0%	2,070,655	
(163) ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2		16.2%	6,676,996	
(164) METER SERVICES - INSPECTORS	-	7,659	0.0%	-	
(165) BAD DEBT EXPENSE	5,050.4		17.8%	7,327,260	
(166) ***Total***	***15,002.2***		52.9%	***21,765,646***	
Customer Service Total	***28,357.8***	**28,357.8**	100.0%	***41,142,439***	
(167)		**0**			
(168)					
(169) **REGULATORY AFFAIRS**					
(170) Advocacy Expense	1,885.2				
(171) Other Expenses	7,402.2				
(172) ***Subtotal***	***9,287.4***				
(173)					
(174) **Generation Services**					
(175) Environmental Services	2,532.1				
(176) Project Implementation	1,045.2				
(177) EAM	8,332.3				
(178) ***Total***	***11,909.6***				
(179)					
(180) **SENIOR VP & CFO**					
(181) (a) INTERNAL AUDIT	1,781.8				
(182) (b) INVESTOR RELATIONS	272.3				
(183) (c) VP FINANCE & TREASURER	456.7				
(184) (d) TREASURER	426.5				
(185) (e) CORPORATE TAX	889.8				
(186) **-- GM FINANCE**					
(187) (a) CORPORATE CONTROLLER	3,523.4				
(188) (b) CORP. PERFORMANCE & BACK OFFICE	0.0				
(189)					
(190) **VP ENTERPRISE SERVICES**					
(191) -- PROCUREMENT & FACILITIES	12,283.6				
(192) -- INFORMATION TECHNOLOGY	46,048.8				
(193)					
(194) **VP HUMAN RESOURCES**					
(195) -- HUMAN RESOURCES	11,000.2				
(196)					

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$916.09	$969.14	$7,402.17	$9,287

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(197)	**POWER PRODUCTION**									
(198)	-- POWER PRODUCTION - FUEL	445,457.1								
(199)	-- POWER PRODUCTION - OPERATING & MAINT.	56,464.2								
(200)	-- POWER PRODUCTION - HYDRO PLTS.	1,879.3								
(201)	-- POWER PRODUCTION - WIND	8,364.9					Factor			
(202)	-- POWER PRODUCTION - SOLAR	130.2								
(202)	-- POWER PRODUCTION - LM6000	643.8								
(203)	-- POWER PRODUCTION - BIOMASS	6,736.8								
(204)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,590.6								
(205)	-- POWER PRODUCTION - GEN. DEVELOPMENT									
(206)	-- POWER PRODUCTION - HEAD OFFICE	2,583.0								
(207)	-- POWER PRODUCTION - GEN. SERV.									
(208)	-- POWER PRODUCTION - ECEI BATTERIES	0.0								
(209)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,463.0	1,463.0							
(210)	-- POWER PRODUCTION - H/R									
(211)	-- POWER PRODUCTION - ENVIR. POLICY									
(212)	-- POWER PRODUCTION - EXECUTIVE									
(213)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,651.5								
(214)	-- OTHER THAN BIOMASS AND WIND	18,477.9								
(215)	-- PURCHASED POWER - BIOMASS (Energy)	14,919.9								
(216)	-- PURCHASED POWER - BIOMASS (Demand)	5,382.6								
(217)	-- PURCHASED POWER - MARITIME LINK	200,473	86,507.2	85,044.2						
(218)	-- PURCHASED POWER - WIND (ERIS)	33,418.0								
(219)	-- PURCHASED POWER - WIND (NRIS)	111,508.3								
(220)	-- PURCHASED POWER - Imports	94,697.3								
(221)	-- BUTU CAPACITY CREDIT	301.8								
(222)	OTHER OVERHEAD EXPENSES	7,377.5	6,487.4	890.13	System Planning and ECI					
(223)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0								
(224)	DSM EXPENSES - Demand-related ATL Classes		924,334.4	924,334.4						
(225)	DSM EXPENSES - Energy-related ATL Classes									
(226)	DSM EXPENSES - Directly Assigned ATL Classes									
(227)	DSM EXPENSES - BTL Classes									
(228)	FCR DEFERRAL	0								
(229)	GRANTS IN LIEU OF TAXES	50,476								
(230)				**Adj to Balance =**		**-**				
(231)	***DEPRECIATION AND ACCRETION :***									
(232)							**ADJUSTMENT**	**TOTAL**	**DEPRECIATION-2026**	**ACCRETION-2026**
(233)	***GENERATION***									
(234)	STEAM	47,963.5	**0.000**	0.0		47,964		47,964	45,275	2,688
(235)	HYDRO	16,576.5		0.0		16,577		16,577	15,845	732
(236)	WIND	13,294.2		0.0		13,294		13,294	13,037	257
(237)	SOLAR	61.5		0.0		61		61	61	0
(238)	LM6000	7,014.7		0.0		7,015		7,015	7,040	-26
(239)	GAS TURBINE - OTHER	2,879.7		0.0		2,880		2,880	2,704	176
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRANS ASSETS***	***87,790.1***		***0.0***		***87,790.1***	***0.0***	***87,790.1***	***83,962.8***	***3,827.3***
(241)										
(242)	*ECEI BATTERIES*	8,574.6							8,575	0
(243)	*GEN-RELATED TRANS ASSETS*	3,169.0							3,169	0
(244)										
(245)	***TOTAL GENERATION***	***99,533.7***								
(246)										
(241)										
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***									
(243)	Transmission - HV	0		0.0		0.0	0	0	0	0
(244)	Transmission - EHV	26,554	**0.0**	0.0		26,554.0	-9,414	35,968	35,968	0
(245)	***TOTAL TRANSMISSION***	***26,554.0***		***0***		***26,554***	***-9,414***	***35,968***	***35,968***	***0***
(246)										
(247)	***DISTRIBUTION***									
(248)	DISTRIBUTION - Land	0.0	0	0.0		0		0	0	0
(249)	DISTRIBUTION - Easements	3,065.1	0	0.0		3,065	2.4	3,063	3,063	0
(250)	DISTRIBUTION - Other	1,358.8	0	0.0		1,359	891.3	467	467	0
(251)	DISTRIBUTION - Substations	9,065.6	0	0.0		9,066	8,556.5	509	509	0
(252)	DISTRIBUTION - Poles and Fixtures	20,950.9	0	0.0		20,951	293.0	20,658	20,658	0
(253)	DISTRIBUTION - OH Lines	12,194.0	0	0.0		12,194	(393.0)	12,587	12,587	0
(254)	DISTRIBUTION - UG Lines	2,952.6	0	0.0		2,953	64.1	2,889	2,889	0
(255)	DISTRIBUTION - Line Transformers	28,381.7	0	0.0		28,382		28,382	28,382	0
(256)	DISTRIBUTION - Services	4,147.1	0	0.0		4,147		4,147	4,147	0
(257)	DISTRIBUTION - Meters	8,124.2	0	0.0		8,124		8,124	8,124	0
(258)	DISTRIBUTION -Streetlights	4,584.6	0	0.0		4,585		4,585	4,585	0
(259)	***DISTRIBUTION TOTAL***	***94,824.5***	*0.000*			**94,825**				
(260)										
(261)	***GENERAL PROPERTY***			***Adj***				***,2026***		

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(262)	GENERATION	0.0						0	0	0
(263)	DISTRIBUTION	6,892.9		0.0	6,893			6,893	6,893	0
(264)	TRANSMISSION	396.6		0.0	397			397	397	0
(265)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394.2		0.0	2,394			2,394	2,394	0
(266)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,734.7		0.0	7,735			7,735	7,735	0
(267)	RETAIL	6,250.7		0.0	6,251			6,251	6,251	0
(268)	NON-FUNCTIONALIZED	37,846.2		0.0	37,846			37,846	37,846	0
(269)	***TOTAL GENERAL PROPERTY***	***61,515.3***		***0***	***61,515***			**61,515**	***61,515***	***0***
(270)				***0.0***	***189,649***	***9,414.1***		***85,410***	***85,410***	***0***
(271)	***TOTAL DEPRECIATION AND ACCRETION***	***270,683.9***		**0.0**	**270,683.9**	**-9,414.1**		**185,273.5**	**181,446.2**	**3,827.3**
(272)										
(273)	GLACE BAY RETIREMENT	**0**			Interest Charges				Corporate Taxes	
(274)	INTEREST CHARGES	141,804		Interest & Other Exp	144,090	**0.0**		Corporate Income Tax	-17,933	**0.00**
(275)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**23,800.0**	**0**		Regulatory Amort.	**8,097**	**0**
(276)	CORPORATE TAXES	-9,835		Allowance for Funds	(26,086)			Costs of Goods Sold	0	
(277)	RETAINED EARNINGS	201,298	**0.00**	Net	141,804			Settlement Adj.	0	
(278)	***Normal Interruption Cost***	***160.44***							-9,835	
(279)	**Interr. Rider Coincident Demand & CD Losses**	***69,594***								
(280)	***PHP Interruptible Credit Data Inputs***									
(281)	Power Factor Adjustment	*1.06*								
(282)	LIR Credit ($/kVA)	*-7.638*								
(283)	% Premium for Priority Interruptions	10.0%								
(284)	**OPERATING ALLOCATIONS**									
(285)	**FCR Deferral - Generation**	**70.50%**								
(286)	**FCR Deferral - Transmission**	**29.50%**								
(287)		***100.00%***								
(288)										

		2023	
(289)	**CUSTOMER SOLUTIONS ALLOCATORS**		
(290)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%
(291)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%
(292)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%
(293)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%
(294)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%
(295)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%
(296)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%
(297)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.00%	0.00%
(298)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%
(299)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%
(300)	***Total***	***100.00%***	
(301)			
(302)	**METER DATA SERVICES ALLOCATORS**		
(303)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%
(304)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%
(305)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%
(306)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%
(307)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%
(308)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%
(309)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%
(310)	METER DATA SERVICES ALLOCATOR - PHP	0.43%	0.43%
(311)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%
(312)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%
(313)	***Total***	100.00%	100.43%
(314)			2023 COSS
(315)	**UNIT METER COSTS**		
(316)	Residential	129.17	113.00
(317)	Small General	146.15	111.72
(318)	General	565.62	392.00
(319)	Large General	1,811.88	692.00
(320)	Small Industrial	589.45	196.84
(321)	Medium Industrial	1,611.77	692.00
(322)	Large Industrial	1,891.93	1,106.00
(323)	PHP	1,824.69	1,106.00
(324)	Municipal	1,891.93	1,106.00
(325)	Unmetered	-	
(326)			
(327)	**DIRECT FAM-related EXPENSES**		
(328)	FUEL	11,424.198	
(329)	PURCHASES - OTHER THAN BIOMASS AND WIND	58.066	
(330)	PURCHASES - BIOMASS	64.077	
(331)	MARITIME LINK	634.260	
(332)	PURCHASES - WIND ERIS	103.140	
(333)	PURCHASES - WIND NRIS	340.841	

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(334) IMPORTS	306.483				
(335) BUTU CAPACITY CREDIT	(301.764)				
(336) EXPORT SALES	-				
(337) ***Total***	***12,629.301***	37,414.71	$37,415	0	Check
(338)					

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(339) **TOTAL REVENUE OF ATL RATE CLASSES**									
(340) Switch from Prelim to Actual			12,629.301	1.00					
(341) ELECTRIC REVENUE - DOMESTIC - REG		1,063,859.82	1,063,859.82	1,063,860					
(342) ELECTRIC REVENUE - SMALL GENERAL		68,733.30	68,733.30	68,733					
(343) ELECTRIC REVENUE - GENERAL		353,225.84	353,225.84	353,226					
(344) ELECTRIC REVENUE - GENERAL LARGE		47,693.62	47,693.62	47,694					
(345) ELECTRIC REVENUE - SMALL INDUST.		39,777.14	39,777.14	39,777					
(346) ELECTRIC REVENUE - MEDIUM INDUST.		59,450.67	59,450.67	59,451					
(347) ELECTRIC REVENUE - LARGE INDUSTRIAL		76,124.16	76,124.16	76,124					
(348) ELECTRIC REVENUE - PHP		85,437.71	85,437.71	85,438					70794
(349) ELECTRIC REVENUE - MUNICIPAL		19,666.02	19,666.02	19,666		BTL			
(350) ELECTRIC REVENUE - UNMETERED		22,086.62	22,086.62	22,087	$1,918,510		1836055		
(351) ***Total***		***1,836,054.91***	1,836,054.91	1,836,054.91	$37,606				
(352)		**-**		$44,849	$1,880,903				
(353) EXPORT SALES		-							
(354) FX Interest									
(355)									
(356) **FX COST REVENUE OF BTL RATE CLASSES**						Var			
(357) SHORE POWER	PROD	19.239		19.239			0.000		
(358) SHORE POWER	TRANS	-		-			0.000		
(359) SHORE POWER	DIST	19.59		19.586			0.000		
(360) SHORE POWER	RETAIL	4.97	43.80	4.972	43.8		0.000		0.0
(361) GEN.REPL./LOAD FOLL.	PROD	(13.96)		(13.962)			0.000		
(362) GEN.REPL./LOAD FOLL.	TRANS	-		-			0.000		
(363) GEN.REPL./LOAD FOLL.	DIST	-		-			0.000		
(364) GEN.REPL./LOAD FOLL.	RETAIL	75.22	61.3	75.217	61.3		0.000		0.0
(365) ELIADC	PROD	-		-			0.000		
(366) ELIADC	TRANS	-		-			0.000		
(367) ELIADC	DIST	-		-			0.000		
(368) ELIADC	RETAIL	-	0.00	-	0.0		0.000		0.0
(369) BUTU	PROD	885.65		885.647			0.000		
(370) BUTU	TRANS	-		-			0.000		
(371) BUTU	DIST	-		-			0.000		
(372) BUTU	RETAIL	30.07	915.7	30.070	915.7		0.000		0.0
(373) SPILL	PROD	-		-			0.000		
(374) SPILL	TRANS	-		-			0.000		
(375) SPILL	DIST	-		-			0.000		
(376) SPILL	RETAIL	5.01	5.0	5.012	5.0		0.000		0.0
(377) REAL TIME PRICING	PROD	157.04		157.041			0.000		
(378) REAL TIME PRICING	TRANS	94.45		94.453			0.000		
(379) REAL TIME PRICING	DIST	-		-			0.000		
(380) REAL TIME PRICING	RETAIL	1.24	252.7	1.235	252.7		0.000		0.0
(381) OATT	PROD	152.09		152.091			0.000		
(382) OATT	TRANS	444.10		444.096			0.000		
(383) OATT	DIST	-		-			0.000		
(384) OATT	RETAIL	28.93	625.1	28.926	625.1		0.000		0.0
(385) EBS	PROD	1,320.80		1,320.801			0.000		
(386) EBS	TRANS	511.83		511.830			0.000		
(387) EBS	DIST	977.06		977.064			0.000		
(388) EBS	RETAIL	107.99	2,917.7	107.988	2,917.7		0.000		
(389) RTR	PROD	9,037.52		9,037.517			0.000		
(390) RTR	TRANS	3,502.17		3,502.174			0.000		
(391) RTR	DIST	6,685.51		6,685.510			0.000		
(392) RTR	RETAIL	738.90	19,964.1	738.903	19,964.1		0.000		
(393) ***Total***		***24,785.410***	**-**	***24,785.410***	***24,785.4***		***0.000***		***0.0***
(394)									
(395) **TOTAL REVENUE OF BTL RATE CLASSES**									
(396) SHORE POWER		158.4		158.4			0.000		
(397) GEN.REPL./LOAD FOLL		1,234.9		1,234.9			0.000		
(398) ELIADC		-		-			0.000		70794.48026 in Btl
(399) BUTU		3,271.8		3,271.8			0.000		
(400) SPILL		5.0		5.0			0.000		
(401) REAL TIME PRICING		1,277.0		1,277.0			0.000		
(402) OATT		625.1	6,572.267	625.1			0.000		
(403) EBS		10,878.3		10,878.3					
(404) RTR		19,964.1	37,414.711	19,964.1					
(405) SOLAR GARDEN RIDER (SGR)		191.6	**-**	***37,414.711***	37,606		***0.000***		
(406) ***TOTAL***		***37,606.344***			0.0000				0
			Historic Class						
(407) **LATE PAYMENT CHARGES**		0	***Weighted Ave***						
(408) LATE PAYMENT CHARGE - DOMESTIC		4,690.3	81.7%						
(409) LATE PAYMENT CHARGE - SMALL GENERAL		267.1	4.7%	***2026 Budg. =***	**5,743.1**				

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(410)	LATE PAYMENT CHARGE - GENERAL	616.5	10.7%
(411)	LATE PAYMENT CHARGE - GENERAL LARGE	2.6	0.0%
(412)	LATE PAYMENT CHARGE - SMALL INDUST.	68.9	1.2%
(413)	LATE PAYMENT CHARGE - MEDIUM INDUST.	91.7	1.6%
(414)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL	1.3	0.0%
(415)	LATE PAYMENT CHARGE - PHP	-	0.0%
(416)	LATE PAYMENT CHARGE - MUNICIPAL	-	0.0%
(417)	LATE PAYMENT CHARGE - UNMETERED	4.7	0.1%
(418)	***TOTAL***	***5,743.1***	100.0%
(419)			
(420)			

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(IN THOUSANDS OF DOLLARS)

(421)	**Connection Charges & Removal of Meters**		***Historic Class Weighted Ave***			
(422)	MISCELLANEOUS REVENUE - DOMESTIC	3,299.9	94.4%			
(423)	MISCELLANEOUS REVENUE - SMALL GENERAL	135.2	3.9%	Connection Charges	Removal of Meters	
(424)	MISCELLANEOUS REVENUE - GENERAL	44.7	1.3%	1,583.8		1,716.0
(425)	MISCELLANEOUS REVENUE - GENERAL LARGE	4.5	0.1%	64.9		70.3
(426)	MISCELLANEOUS REVENUE - SMALL INDUST.	4.5	0.1%	21.4		23.2
(427)	MISCELLANEOUS REVENUE - MEDIUM INDUST.	0.5	0.0%	2.2		2.3
(428)	MISCELLANEOUS REVENUE - LARGE INDUSTRIAL	0.0	0.0%	2.2		2.4
(429)	MISCELLANEOUS REVENUE - PHP	-	0.0%	0.2		0.2
(430)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	0.0		0.0
(431)	MISCELLANEOUS REVENUE - UNMETERED	4.8	0.1%	-		-
(432)	***TOTAL***	***3,494.1***	100.0%	-		-
(433)				2.3		2.5
(434)			***Historic Class Weighted Ave***	**1,677.0**		**1,817.0**
(435)	NSF - DOMESTIC	153.5	96.9%			
(436)	NSF - SMALL GENERAL	2.9	1.8%	***2026 Rev. =***	**158.5**	
(437)	NSF - GENERAL	1.8	1.1%			
(438)	NSF - GENERAL LARGE	0.1	0.0%			
(439)	NSF - SMALL INDUST.	0.1	0.1%			
(440)	NSF - MEDIUM INDUST.	0.0	0.0%			
(441)	NSF - LARGE INDUSTRIAL	0.0	0.0%			
(442)	NSF - PHP	0.0	0.0%			
(443)	NSF - MUNICIPAL	0.0	0.0%			
(444)	NSF - UNMETERED	0.1	0.0%			
(445)	***TOTAL***	***158.5***	100.0%			
(446)						
(447)			***Historic Class Weighted Ave***			
(448)	RETAIL SALES - DOMESTIC	47.4	3.2%			
(449)	RETAIL SALES - SMALL GENERAL	0.0	0.0%	***2026 Rev. =***	**1,490.5**	
(450)	RETAIL SALES - GENERAL	767.9	51.5%			
(451)	RETAIL SALES - GENERAL LARGE	104.9	7.0%			
(452)	RETAIL SALES - SMALL INDUST.	55.8	3.7%			
(453)	RETAIL SALES - MEDIUM INDUST.	311.2	20.9%			
(454)	RETAIL SALES - LARGE INDUSTRIAL	177.3	11.9%			
(455)	RETAIL SALES - PHP	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	831				
(464)	OTHER REVENUE	4,496				
(465)	COST OF GOODS SOLD (Retail)	0				
(466)						
(467)	**CASH WORKING CAPITAL**					
(468)	CWC % DISTRIBUTION - DOMESTIC	73.8%				
(469)	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	2.5%				
(475)	CWC % DISTRIBUTION - PHP	0.0%				
(476)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(477)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(478)		100.0%				
(479)	**ALLOCATION FACTOR INFORMATION**			**Year-end 2025**		**Year-end 2026**
(480)	AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080		24,346		23,974
(481)	AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926		490,213		487,639
(482)	AVERAGE CUSTOMERS - SMALL GENERAL	27,443		27,271		27,614
(483)	AVERAGE CUSTOMERS - GENERAL	11,240		11,240		11,240
(484)	AVERAGE CUSTOMERS - GENERAL LARGE	20		20		20
(485)	AVERAGE CUSTOMERS - SMALL INDUST.	2,102		2,102		2,102
(486)	AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175		175
(487)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36		36
(488)	AVERAGE CUSTOMERS - PHP	1		1		1
(489)	AVERAGE CUSTOMERS - MUNICIPAL	1		1		1
(490)	AVERAGE CUSTOMERS - UNMETERED	9,903		9,903		9,903

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

(491)	***539,847***		**565,309**	**562,705**
(492)				
(493) AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8			
(494)		2023 Test COSS		
(495) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8
(496) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS	
(497) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%	
(498) LOSS FACTOR PERCENTAGE - SECONDARY	3.540%		96.06%	
(499) LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.33%	
(500) LOSS FACTOR PERCENTAGE - bulk power	0.910%			
(501) LOSS FACTOR PERCENTAGE - TRANSMISSION				
(502)				
(503) **CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**				
(504) DOMESTIC	1.00			
(505) SMALL GENERAL	1.00			
(506) GENERAL	5.00			
(507) LARGE GENERAL	100.00			
(508) SMALL INDUSTRIAL	5.00			
(509) MEDIUM INDUSTRIAL	25.00			
(510) LARGE INDUSTRIAL	100.00			
(511) PHP	100.00			
(512) MUNICIPAL	100.00			
(513) UNMETERED	0.82			
(514)				

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

(515)	**REVENUE TO COSS RATIO (2023 COSS)**		
(516)	DOMESTIC	97.630	
(517)	SMALL GENERAL	97.140	
(518)	GENERAL	105.000	
(519)	LARGE GENERAL	104.010	
(520)	SMALL INDUSTRIAL	99.660	
(521)	MEDIUM INDUSTRIAL	99.270	
(522)	LARGE INDUSTRIAL	105.000	
(523)	PHP	100.000	
(524)	MUNICIPAL	101.830	
(525)	UNMETERED	100.000	
(526)			
(527)	**2024 No. of Bills**		
(528)	Residential	2,974,413	
(529)	Small General	199,098	
(530)	General	130,997	
(531)	Large General	243	
(532)	Small Industrial	20,815	
(533)	Medium Industrial	2,222	
(534)	Large Industrial	414	
	PHP	12	
(535)	Municipal	12	
(536)	Unmetered	118,279	
(537)	***TOTAL***	***3,446,505***	
(538)			
(539)	**2024 Billed Revenue**		
(540)	Residential	970,271,743	
(541)	Small General	68,514,938	
(542)	General	378,788,180	
(543)	Large General	52,607,094	
(544)	Small Industrial	41,802,365	
(545)	Medium Industrial	71,721,412	
(546)	Large Industrial	80,164,570	
	PHP	70,794,480	Revenue BTL
(547)	Municipal	6,000,854	
(548)	Unmetered	53,281,186	
(549)	***TOTAL***	***1,793,946,820***	
(550)			
(551)	No of Bills Factor	85%	
(552)	Billed Revenue Factor	15%	
(553)			
(554)	Wiring Inspections Splits		
(555)	Residential	71.41%	
(556)	Non-residential	28.59%	
(557)			
(558)	NRIS - Demand	0.4525	
(559)	NRIS - Energy	0.5475	
(560)	ERIS - Demand	0.4525	
(561)	ERIS - Energy	0.5475	
(562)			
(563)	BIOMASS - DEMAND	0.4525	
(564)	BIOMASS - ENERGY	0.5475	
(565)			
(566)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84	
(567)			
(568)			

NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
R E F E R E N C E G U I D E

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EXHIBIT 1

NOVA SCOTIA POWER INC.
JMMARY OF REVENUE TO EXPENSE RECOVERY RATIC

	2026	2027
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.18	97.22
(2) SMALL GENERAL	103.50	104.38
(3) GENERAL	104.37	104.71
(4) LARGE GENERAL	104.37	104.71
(5) SMALL INDUSTRIAL	104.37	104.71
(6) MEDIUM INDUSTRIAL	104.37	104.71
(7) LARGE INDUSTRIAL	104.37	104.71
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	104.37	104.71
(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)	**PRODUCTION PLANT**						
(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.	64,074	$64,074.1	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,120,360	2,119,136	0	0	0	1,224
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	997,227	0	997,227	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	997,227	0	997,227	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(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	2,119,136	997,227	1,685,267	0	1,224
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,682,494		997,227	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	10,176	29,107	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMM	59,565	0	22,143	37,421	0	0
(43)	NON FUNCTIONILIZED GEN. PROPERTY	326,292	144,005	67,766	114,521	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	498,422	144,005	102,594	215,086	36,737	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	5,301,275	2,263,141	1,099,822	1,900,352	36,737	1,224
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(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	31,865	15,485	26,757	517	0
(55)	DEF. CHG. - Financing	20,546	8,773	4,264	7,367	142	0
(56)	DEF. CHG. - Tax	22,739	9,710	4,719	8,153	158	0
(57)	DEF. CHG. - Pension	184,035	88,920	20,053	75,062	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60)	DEF. CHG. - Other	21,332	9,365	4,334	7,489	145	-2
(61)	DEF. CHG. - FCR	15,965	10,741	5,220	0	3	0
(62)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67)	DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68)	CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	594,680	288,719	54,068	124,821	127,074	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,895,956	$2,551,860	$1,153,890	$2,025,173	$163,811	$1,222

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$806,726	$806,726	$0	$0
(4)	HYDRO PLANT	752,403	752,403	$0	0
(5)	WIND PLANT	153,864	153,864	$0	0
(6)	LM6000 PLANT	96,372	96,372	$0	0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	$0	0
(8)	GENERATION BATTERIES	166,178	166,178	$0	$0
(9)	RADIAL TO GENERATION TRANS.	64,074	64,074	$0	$0
(10)	TOTAL GENERATION PLANT	2,119,136	2,119,136	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	144,005	144,005	0	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	2,263,141	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19)	MAT. & SUPPLIES - OTHER	31,865	31,865	0	0
(20)	DEF. CHG. - Financing	8,773	8,773	0	0
(21)	DEF. CHG. - Tax	9,710	9,710	0	0
(22)	DEF. CHG. - Pension	88,920	43,834	45,085	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25)	DEF. CHG. - Other	9,365	9,365	0	0
(26)	DEF. CHG. - FCR	10,741	10,741	0	0
(27)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30)	DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31)	DEF. CR. - Other	-30,940	-30,940	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR	-7,260	-7,260	0	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427	0
(34)	SUB-TOTAL	288,719	-77,552	366,271	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,551,860**	**2,185,589**	**366,271**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 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**	997,227	997,227	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	102,594	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	1,099,822	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(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	15,485	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	4,719	0	0
(13)	DEF. CHG. - Pension	20,053	20,053	0	0
(14)	DEF. CHG. - Other	4,334	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	5,220	0	0
(16)	DEF. CHG. - ARO Transformers	-7	-7	0	0
(17)	SUB-TOTAL	54,068	54,068	0	0
(18)					
(19)	Transmission - EHV	1,153,890	1,153,890	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$1,153,890**	**$1,153,890**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,050	2,496	0	2,554
(27)	EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28)	OTHER	20,781	10,269	0	10,511
(29)	SUBSTATIONS	192,024	192,024	0	0
(30)	POLES & FIXTURES	441,257	114,727	0	326,530
(31)	O.H. LINES	188,928	99,565	0	89,363
(32)	U.G. LINES	61,657	13,996	0	47,661
(33)	LINE TRANSFORMERS	405,674	405,674	0	0
(34)	SERVICES	58,531	0	0	58,531
(35)	METERS	68,109	0	0	68,109
(36)	STREET LIGHTING	36,113	36,113	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)					
(39)	GENERAL PROPERTY PLANT	215,086	124,721	0	90,365
(40)	TOTAL PLANT IN SERVICE	1,900,352	1,101,949	0	798,404
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,757	15,515	0	11,241
(47)	DEF. CHG. - Financing	7,367	4,272	0	3,095
(48)	DEF. CHG. - Tax	8,153	4,728	0	3,425
(49)	DEF. CHG. - Pension	75,062	14,232	0	60,830
(50)	DEF. CHG. - Other	7,489	4,343	0	3,147
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-7	-7	0	0
(51)	SUB-TOTAL	124,821	43,082	0	81,738
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**2,025,173**	**1,145,031**	**0**	**880,142**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	126,109	0	0	126,109
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	517	0	0	517
(16)	DEF. CHG. - Financing	142	0	0	142
(17)	DEF. CHG. - Tax	158	0	0	158
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	145	0	0	145
(20)	SUB-TOTAL	127,071	0	0	127,071
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**163,808**	**0**	**0**	**163,808**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$4,484,510**	**$366,271**	**$1,043,950**

EXHIBIT 2B
PAGE 1 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$806,726	$0	$0	($417,954)	$417,954	$0	$388,772	$417,954	$0
(4)	HYDRO PLANT	752,403	0	0	-389,810	389,810	0	362,593	389,810	0
(5)	WIND PLANT	153,864	0	0	-79,715	79,715	0	74,149	79,715	0
(6)	LM6000 PLANT	96,372	0	0	-49,929	49,929	0	46,443	49,929	0
(7)	GAS TURBINE PLANT - OTHER	79,518	0	0	-41,197	41,197	0	38,321	41,197	0
(8)	GENERATION BATTERIES	166,178	0	0	-86,095	86,095	0	80,084	86,095	0
(9)	RADIAL TO GENERATION TRANS.	64,074	0	0	-33,196	33,196	0	30,878	33,196	0
(10)	TOTAL GENERATION PLANT	2,119,136	0	0	-1,097,895	1,097,895	0	1,021,240	1,097,895	0
(11)										
(12)	GENERAL PROPERTY PLANT	144,005	0	0	-74,607	74,607	0	69,398	74,607	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	0	0	-1,172,502	1,172,502	0	1,090,638	1,172,502	0
(14)										
(15)	Rate Base Factors							**48.191%**	**51.809%**	
(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	31,865	0	0	-16,509	16,509	0	15,356	16,509	0
(22)	DEF. CHG. - Financing	8,773	0	0	-4,545	4,545	0	4,228	4,545	0
(23)	DEF. CHG. - Tax	9,710	0	0	-5,030	5,030	0	4,679	5,030	0
(24)	DEF. CHG. - Pension	43,834	45,085	0	0	0	0	43,834	45,085	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27)	DEF. CHG. - Other	9,365	0	0	-4,852	4,852	0	4,513	4,852	0
(28)	DEF. CHG. - FCR	10,741	0	0	-5,565	5,565	0	5,176	5,565	0
(29)	DEF. CR. - ARO Steam	-85,653	0	0	44,376	-44,376	0	-41,278	-44,376	0
(30)	DEF. CR. - ARO Hydro	-42,561	0	0	22,050	-22,050	0	-20,511	-22,050	0
(31)	DEF. CR. - ARO Wind	-17,384	0	0	9,006	-9,006	0	-8,378	-9,006	0
(32)	DEF. CR. - ARO LM6000	-1,468	0	0	760	-760	0	-707	-760	0
(32)	DEF. CR. - ARO CT	-6,573	0	0	0	0	0	-6,573	0	0
(33)	DEF. CR. - Other	-30,940	0	0	16,030	-16,030	0	-14,911	-16,030	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	0	0	3,761	-3,761	0	-3,499	-3,761	0
(35)	CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36)	SUB-TOTAL	-77,552	366,271	0	59,483	-59,483	0	-18,068	306,788	0
(37)								0	0	
(38)	**TOTAL GENERATION FUNCTION**	2,185,589	366,271	0	-1,113,019	1,113,019	0	1,072,570	1,479,290	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	997,227	0	0	0	0	0	997,227	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	102,594	0	0	0	0	0	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	0	0	0	0	0	1,099,822	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,485	0	0	0	0	0	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	0	0	0	0	0	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	0	0	0	0	0	4,719	0	0
(13)	DEF. CHG. - Pension	20,053	0	0	0	0	0	20,053	0	0
(14)	DEF. CHG. - Other	4,334	0	0	0	0	0	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	0	0	0	0	0	5,220	0	0
(16)	DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17)	SUB-TOTAL	54,068	0	0	0	0	0	54,068	0	0
(18)										
(19)	Transmission - EHV	1,153,890	0	0	0	0	0	1,153,890	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$1,153,890	$0	$0	($0)	$0	$0	$1,153,890	$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)
		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)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,496	$0	$2,554	$0	$0	$0	$2,496	$0	$2,554
(5)	EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(6)	OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(7)	SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8)	POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(9)	O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(10)	U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(11)	LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12)	SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13)	METERS	0	0	68,109	0	0	0	0	0	68,109
(14)	STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15)	TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(16)										
(17)	GENERAL PROPERTY PLANT	124,721	0	90,365	0	0	0	124,721	0	90,365
(18)	TOTAL PLANT IN SERVICE	1,101,949	0	798,404	0	0	0	1,101,949	0	798,404
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,515	0	11,241	0	0	0	15,515	0	11,241
(25)	DEF. CHG. - Financing	4,272	0	3,095	0	0	0	4,272	0	3,095
(26)	DEF. CHG. - Tax	4,728	0	3,425	0	0	0	4,728	0	3,425
(27)	DEF. CHG. - Pension	14,232	0	60,830	0	0	0	14,232	0	60,830
(28)	DEF. CHG. - Other	4,343	0	3,147	0	0	0	4,343	0	3,147
(29)	DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30)	DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31)	SUB-TOTAL	43,082	0	81,738	0	0	0	43,082	0	81,738
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,145,031	$0	$880,142	$0	$0	$0	$1,145,031	$0	$880,142
(34)										
(35)	**RETAIL FUNCTION**									
(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)	Working Capital & Deferred Charges/Credits:									
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(47)	CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50)	DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51)	DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(54)	SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	163,808	0	0	0	0	0	163,808
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,484,510**	**$366,271**	**$1,043,950**	**($1,113,019)**	**$1,113,019**	**$0**	**$3,371,491**	**$1,479,290**	**$1,043,950**

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) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$388,772	$250,300	$13,250	$68,765	$7,877	$7,205	$8,309	$14,122	$11,693	$5,390	$1,861	D-3A
(5)	HYDRO PLANT	362,593	233,446	12,358	64,134	7,347	6,719	7,749	13,171	10,906	5,027	1,736	D-3A
(6)	WIND PLANT	74,149	47,739	2,527	13,115	1,502	1,374	1,585	2,693	2,230	1,028	355	D-3A
(7)	LM6000 PLANT	46,443	29,901	1,583	8,215	941	861	993	1,687	1,397	644	222	D-3A
(8)	GAS TURBINE PLANT - OTHER	38,321	24,672	1,306	6,778	776	710	819	1,392	1,153	531	183	D-3A
(9)	GENERATION BATTERIES	80,084	51,560	2,729	14,165	1,623	1,484	1,712	2,909	2,409	1,110	383	D-3A
(10)	RADIAL TO GENERATION TRANS.	30,878	19,880	1,052	5,462	626	572	660	1,122	929	428	148	D-3A
(11)	TOTAL GENERATION PLANT	1,021,240	657,498	34,805	180,634	20,692	18,925	21,826	37,096	30,715	14,159	4,889	
(12)													
(13)	GEN. PROPERTY PLANT	69,398	44,680	2,365	12,275	1,406	1,286	1,483	2,521	2,087	962	332	P-7
(14)	TOTAL PLANT IN SERVICE	1,090,638	702,178	37,170	192,909	22,098	20,211	23,310	39,617	32,803	15,121	5,222	
(15)													
(16)	Working Capital & Deferred 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	15,356	9,887	523	2,716	311	285	328	558	462	213	74	P-7
(21)	DEF. CHG. - Financing	4,228	2,722	144	748	86	78	90	154	127	59	20	P-7
(22)	DEF. CHG. - Tax	4,679	3,013	159	828	95	87	100	170	141	65	22	P-7
(23)	DEF. CHG. - Pension	43,834	28,222	1,494	7,753	888	812	937	1,592	1,318	608	210	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	4,513	2,906	154	798	91	84	96	164	136	63	22	P-7
(27)	DEF. CHG. - FCR	5,176	3,333	176	916	105	96	111	188	156	72	25	P-7
(28)	DEF. CR. - ARO Steam	-41,278	-26,575	-1,407	-7,301	-836	-765	-882	-1,499	-1,241	-572	-198	D-3A
(29)	DEF. CR. - ARO Hydro	-20,511	-13,205	-699	-3,628	-416	-380	-438	-745	-617	-284	-98	D-3A
(30)	DEF. CR. - ARO Wind	-8,378	-5,394	-286	-1,482	-170	-155	-179	-304	-252	-116	-40	D-3A
(31)	DEF. CR. - ARO LM6000	-707	-455	-24	-125	-14	-13	-15	-26	-21	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,573	-4,232	-224	-1,163	-133	-122	-140	-239	-198	-91	-31	D-3A
(32)	DEF. CR. - Other	-14,911	-9,600	-508	-2,637	-302	-276	-319	-542	-448	-207	-71	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-3,499	-2,253	-119	-619	-71	-65	-75	-127	-105	-49	-17	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-18,068	-11,633	-616	-3,196	-366	-335	-386	-656	-543	-251	-87	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,072,570	690,545	36,554	189,713	21,732	19,877	22,923	38,960	32,259	14,871	5,135	
(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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-8A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-8A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-8A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-2A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-8A
(54)	DEF. CHG. - ARO Trans.	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	D-3B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	**Transmission - HV**	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**	997,227	642,038	33,987	176,387	20,206	18,480	21,313	36,223	29,993	13,826	4,774	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	102,594	66,053	3,497	18,147	2,079	1,901	2,193	3,727	3,086	1,422	491	P-8B
(4)	TOTAL PLANT IN SERVICE	1,099,822	708,090	37,483	194,533	22,284	20,382	23,506	39,950	33,079	15,248	5,266	
(5)													
(6)	Working Capital & Deferred 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	15,485	9,970	528	2,739	314	287	331	562	466	215	74	P-8B
(11)	DEF. CHG. - Financing	4,264	2,745	145	754	86	79	91	155	128	59	20	P-8B
(12)	DEF. CHG. - Tax	4,719	3,038	161	835	96	87	101	171	142	65	23	P-8B
(13)	DEF. CHG. - Pension	20,053	12,911	683	3,547	406	372	429	728	603	278	96	O-2B
(14)	DEF. CHG. - Other	4,334	2,791	148	767	88	80	93	157	130	60	21	P-8B
(15)	DEF. CHG. - FCR	5,220	3,361	178	923	106	97	112	190	157	72	25	P-8B
(16)	DEF. CR. - ARO Trans	-7	-4	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17)	SUB-TOTAL	54,068	34,810	1,843	9,563	1,096	1,002	1,156	1,964	1,626	750	259	
(18)													
(19)	Transmission - EHV	1,153,890	742,901	39,326	204,097	23,380	21,384	24,661	41,914	34,705	15,998	5,525	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	1,153,890	742,901	39,326	204,097	23,380	21,384	24,661	41,914	34,705	15,998	5,525	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	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	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)													
(29)	GEN. PROPERTY PLANT	124,721	86,624	4,723	23,797	1,426	2,689	2,723	1,242	0	339	1,156	P-9
(42)		1,101,949	740,271	40,363	203,367	12,184	22,982	23,273	10,613	0	2,901	45,994	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,515	10,776	588	2,960	177	335	339	154	0	42	144	P-9
(48)	DEF. CHG. - Financing	4,272	2,967	162	815	49	92	93	43	0	12	40	P-9
(49)	DEF. CHG. - Tax	4,728	3,284	179	902	54	102	103	47	0	13	44	P-9
(50)	DEF. CHG. - Pension	14,232	9,402	511	2,606	243	293	318	199	0	58	602	O-3
(51)	DEF. CHG. - Other	4,343	3,016	164	829	50	94	95	43	0	12	40	P-9
(52)	DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52)	SUB-TOTAL	43,082	29,440	1,604	8,111	573	915	948	487	0	136	869	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,145,031	769,711	41,967	211,478	12,757	23,897	24,220	11,100	0	3,037	46,863	
(55)													
(56)	**TOTAL DEMAND**	**$3,371,491**	**$2,203,157**	**$117,847**	**$605,288**	**$57,869**	**$65,157**	**$71,805**	**$91,974**	**$66,964**	**$33,906**	**$57,523**	

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	$417,954	$219,695	$15,117	$91,586	$14,707	$10,743	$17,345	$28,202	$12,212	$5,081	$3,266	E-1A
(5)	HYDRO PLANT	389,810	204,901	14,099	85,418	13,717	10,020	16,177	26,303	11,390	4,739	3,046	E-1A
(6)	WIND PLANT	79,715	41,902	2,883	17,468	2,805	2,049	3,308	5,379	2,329	969	623	E-1A
(7)	LM6000 PLANT	49,929	26,245	1,806	10,941	1,757	1,283	2,072	3,369	1,459	607	390	E-1A
(8)	GAS TURBINE PLANT - OTHER	41,197	21,655	1,490	9,028	1,450	1,059	1,710	2,780	1,204	501	322	E-1A
(9)	GENERATION BATTERIES	86,095	45,255	3,114	18,866	3,030	2,213	3,573	5,809	2,516	1,047	673	E-1A
(10)	RADIAL TO GENERATION TRANS.	33,196	17,449	1,201	7,274	1,168	853	1,378	2,240	970	404	259	E-1A
(11)	TOTAL GENERATION PLANT	1,097,895	577,102	39,709	240,580	38,633	28,220	45,564	74,082	32,078	13,348	8,579	
(12)													
(13)	GENERAL PROPERTY PLANT	74,607	39,217	2,698	16,349	2,625	1,918	3,096	5,034	2,180	907	583	P-10
(14)	TOTAL PLANT IN SERVICE	1,172,502	616,319	42,407	256,929	41,259	30,138	48,660	79,116	34,258	14,255	9,162	
(15)													
(16)	Working Capital & Deferred Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	219,858	115,567	7,952	48,177	7,736	5,651	9,124	14,835	6,424	2,673	1,718	E-1A
(20)	MAT. & SUPPLIES - OTHER	16,509	8,678	597	3,618	581	424	685	1,114	482	201	129	P-10
(21)	DEF. CHG. - Financing	4,545	2,389	164	996	160	117	189	307	133	55	36	P-10
(22)	DEF. CHG. - Tax	5,030	2,644	182	1,102	177	129	209	339	147	61	39	P-10
(23)	DEF. CHG. - Pension	45,085	23,699	1,631	9,880	1,586	1,159	1,871	3,042	1,317	548	352	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	3,900	2,050	141	855	137	100	162	263	114	47	30	E-1A
(26)	DEF. CHG. - Other	4,852	2,550	175	1,063	171	125	201	327	142	59	38	P-10
(27)	DEF. CHG. - FCR	5,565	2,925	201	1,219	196	143	231	376	163	68	43	P-10
(28)	DEF. CR. - ARO Steam	-44,376	-23,326	-1,605	-9,724	-1,562	-1,141	-1,842	-2,994	-1,297	-539	-347	E-1A
(29)	DEF. CR. - ARO Hydro	-22,050	-11,591	-798	-4,832	-776	-567	-915	-1,488	-644	-268	-172	E-1A
(30)	DEF. CR. - ARO Wind	-9,006	-4,734	-326	-1,974	-317	-231	-374	-608	-263	-109	-70	E-1A
(31)	DEF. CR. - ARO LM6000	-760	-400	-28	-167	-27	-20	-32	-51	-22	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,030	-8,426	-580	-3,513	-564	-412	-665	-1,082	-468	-195	-125	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-3,761	-1,977	-136	-824	-132	-97	-156	-254	-110	-46	-29	E-1A
(34)	CONTRACT RECEIVABLE	97,427	51,212	3,524	21,349	3,428	2,504	4,043	6,574	2,847	1,184	761	E-1A
(35)	SUB-TOTAL	306,788	161,261	11,096	67,226	10,795	7,886	12,732	20,701	8,964	3,730	2,397	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,479,290	777,580	53,503	324,155	52,054	38,023	61,392	99,817	43,222	17,984	11,559	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	$1,479,290	$777,580	$53,503	$324,155	$52,054	$38,023	$61,392	$99,817	$43,222	$17,984	$11,559	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION FUNCTION**												
(4)	DISTRIBUTION PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	90,365	80,730	4,627	3,003	6	576	47	10	0	0	1,365	P-12
(7)	TOTAL PLANT IN SERVICE	798,404	713,275	40,883	26,533	52	5,092	415	90	3	3	12,059	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,241	10,043	576	374	1	72	6	1	0	0	170	P-12
(14)	DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
(15)	DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
(16)	DEF. CHG. - Pension	60,830	54,963	3,123	1,370	2	261	17	3	0	0	1,089	O-6
(17)	DEF. CHG. - Other	3,147	2,811	161	105	0	20	2	0	0	0	48	P-12
(18)	SUB-TOTAL	81,738	73,642	4,194	2,065	3	395	28	6	0	0	1,405	
(19)													
(20)	**TOTAL DIST. FUNCTION**	880,142	786,917	45,077	28,599	55	5,487	443	95	3	4	13,464	
(21)													
(22)	**RETAIL FUNCTION**												
(23)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)													
(25)	GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
(26)	TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
(27)													
(28)	WORKING CAPITAL:												
(29)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30)	CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32)	MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33)	DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34)	DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	145	129	7	5	0	1	0	0	0	0	2	P-13
(37)	SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
(40)													
(41)	**TOTAL CUSTOMER**	**1,043,950**	**913,631**	**53,581**	**45,061**	**1,798**	**7,627**	**3,663**	**3,291**	**3**	**603**	**14,692**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$3,894,368**	**$224,932**	**$974,504**	**$111,721**	**$110,807**	**$136,860**	**$195,082**	**$110,189**	**$52,494**	**$83,774**	

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

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	$192,024	$176,685	$15,338
ALLOCATION			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	1,721	1,583	138
(12) TOTAL	$192,024	$176,685	$15,338
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$441,257	$66,189	$214,451	$48,538	$112,079

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$374,823	$44,500	$194,104	$34,731	$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	7,063	594	3,944	464	2,062
(11) TOTAL	$441,257	$66,189	$214,451	$48,538	$112,079
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$188,928	$93,141	$57,056	$6,424	$32,307

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$148,114	$62,621	$51,643	$4,596	$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	2,541	836	1,049	61	594
(11) TOTAL	$188,928	$93,141	$57,056	$6,424	$32,307
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,657	$3,453	$678	$10,543	$46,983

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$53,022	$2,321	$614	$7,544	$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	1,009	31	12	101	864
(11) TOTAL	$61,657	$3,453	$678	$10,543	$46,983
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, 2027

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

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	27,646	0	0	0	91
(4)	BIOMASS	21,026	20,957	0	0	0	69
(5)	MARITIME LINK	203,880	203,213	0	0	0	668
(6)	WIND ERIS	33,418	33,311	0	0	0	107
(7)	WIND NRIS	182,852	182,268	0	0	0	583
(8)	IMPORTS	89,972	89,677	0	0	0	296
(9)	BUTU CAPACITY CREDIT	0	394	0	0	0	-394
(10)	**TOTAL**	**924,980**	**868,336**	**0**	**0**	**0**	**56,643.83**
(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.	2,041.0	1,966	0	0	0	75
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**90,039.5**	**86,581**	**0**	**0**	**0**	**3,459**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	83,178.491	0	20,588	59,632	0	2,958
(26)							
(27)	**CUSTOMER SERVICE**	28,605	0	0	1,155	26,908	541
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,877.0	1,305	152	327	25	69
(34)	CORP. SECRETARY & INSURANCE	11,821.6	7,832	1,942	1,059	552	436
(35)	LEGAL SERVICES	5,177.0	3,599	419	901	68	189
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,627	434	1,097	583	130
(36)	REGULATORY AFFAIRS	9,513.0	6,613	771	1,656	126	347
(37)	FINANCE GROUP	7,560.7	4,920	753	1,519	92	276
(38)	PROCUREMENT & FACILITIES	12,656.2	3,059	3,059	3,059	3,059	419
(38)	ENTERPRISE SERVICES	47,662.3	20,069	4,966	13,236	7,801	1,590
(39)	HUMAN RESOURCES	11,248.4	4,736	1,172	3,124	1,841	375
(40)	**TOTAL CORPORATE GROUPS**	**111,388.3**	**53,760**	**13,669**	**25,979**	**14,147**	**3,833**
(41)							
(42)	GENERATION SERVICES	12,337.5	11,882	0	0	0	456
(43)	OTHER EXPENSES	7,886.5	3,321	822	2,190	1,291	263
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**333,435.021**	**155,544**	**35,078**	**88,957**	**42,346**	**11,510**
(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	21,202	10,303	17,803	344	1,896
(53)	**DEPRECIATION:**						
(54)	STEAM	49,859	48,018	0	0	0	1,841
(55)	HYDRO	17,266	16,629	0	0	0	638
(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	8,549	0	0	0	328
(60)	RADIAL TO GENERATION TRANS.	1,695	1,632	0	0	0	63
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	31,475	0	30,076	0	0	1,400
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,574	0	0	3,458	0	116
(65)	DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(66)	DISTRIBUTION - Substations	9,632	0	0	9,319	0	313
(67)	DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,489	0	721
(68)	DISTRIBUTION - OH Lines	12,809	0	0	12,394	0	416
(69)	DISTRIBUTION -UG Lines	2,997	0	0	2,900	0	97
(70)	DISTRIBUTION -Line Transformers	30,216	0	0	29,236	0	980
(71)	DISTRIBUTION -Services	3,514	0	0	3,400	0	114
(72)	DISTRIBUTION -Meters	8,399	0	0	8,127	0	273
(73)	DISTRIBUTION - Streetlight Related	4,918	0	0	4,758	0	160
(74)	GENERAL PROPERTY	67,944	18,211	12,784	28,346	6,242	2,360
(75)	**TOTAL DEPRECIATION**	300,785	116,101	42,859	124,774	6,242	10,808
(76)							
(77)	INTEREST NET	154,075	64,274	29,063	51,008	4,126	5,605
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	11,008	4,592	2,076	3,644	295	400
(80)							
(81)	**TOTAL EXPENSES**	**$1,775,831**	**$1,230,048**	**$119,380**	**$286,187**	**$53,353**	**$86,863**
(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 REMOVAL	(3,675.0)	0	0	0	-3,675	0
(87)	NSF	(160.2)	0	0	0	-160	0
(88)	RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89)	WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90)	POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91)	STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92)	AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93)	OTHER REVENUE	(4,487.5)	-3,268	-317	-760	-142	0
(94)							
(95)	**NET INCOME**	212,356.133	88,586	40,056	70,302	5,687	7,725
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,942,073.165**	**$1,310,329**	**$159,120**	**$339,034**	**$39,004**	**$94,587**

EXHIBIT 4 - Detail A
PAGE 1 OF 6

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1) FUEL	366,094	310,870	-	-	-	55,224.5	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,646	-	-	-	91.1	
(4) BIOMASS	21,026	20,957	-	-	-	69.4	
(5) MARITIME LINK	203,880	203,213				667.6	
(6) WIND ENRIS	33,418	33,311	-	-	-	106.8	
(7) WIND NRIS	182,852	182,268				583.4	
(8) IMPORTS	89,972	89,677	-	-	-	295.5	
(9) BUTU CAPACITY CREDIT	-	394.5				(394.5)	
(10) **TOTAL**	**924,980**	**868,336**	**-**	**-**	**-**	**56,643.830**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	60,864	58,617	-	-	-	2,247	
(14) HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	88	
(15) WIND - OPERATING & MAINT.	8,528	8,213	-	-	-	315	
(16) SOLAR - OPERATING & MAINT.	139	-				139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,579	-	-	-	252	
(17) LM6000 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.	2,041	1,966	-	-	-	75	
(23) **TOTAL POWER PRODUCTION**	**90,039.5**	**86,581**	**-**	**-**	**-**	**3,459**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,877	1,305	152	327	25	69	F - 2
(27) CORP. SECRETARY & INSURANCE	11,822	7,832	1,942	1,059	552	436	F - 4
(28) LEGAL SERVICES	5,177	3,599	419	901	68	189	F - 2
(29) EXTERNAL RELATIONS	3,550	1,495	370	986	581	118	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	133	64	111	2	12	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,748**	**14,363**	**2,948**	**3,385**	**1,228**	**824**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	21,298	-	20,351	-	-	947	
(41) EHV and HV STORM EXPENSES	248		237	-	-	11	
(42)							
(43) **DISTRIBUTION:**							
(44) SUBSTATIONS	1,541	-	-	1,491	-	50	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,201	-	1,147	
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,800	-	765	
(47) UNDERGROUND LINES	589	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	-	-	-	-	-	-	
(51) STREET LIGHTING	589	-	-	570	-	19	
(52)							
(53) **TOTAL DISTRIBUTION**	**61,632.2**	**-**	**-**	**59,632**	**-**	**2,000**	
(54)							
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	83,178.491	-	20,588	59,632	-	2,958	
(56)							
(57) **GENERATION SERVICES**	12,338	11,882				456	
(58)							
(59) **CUSTOMER SERVICE**							
(60) **CUSTOMER SERVICE**							
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,510	28	
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,774	71	
(63) **CALL CENTRE:**							
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65) CUSTOMER CARE	6,940	-	-	-	6,812	127	
(66) **REVENUE OPERATIONS:**							
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,256	42	
(68) METER DATA SERVICES	441	-	-	-	432	8	
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38.739	
(70) METER SERVICES - FIELD	1,447	-	-	-	1,420	27	
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,570	85	
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	
(73) CREDIT SERVICES							
(74) BAD DEBT EXPENSE	5,013	-	-	-	4,921	92	
(75) MARKETING & SALES							
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77) **TOTAL CUSTOMER SERVICE**	**28,605**	**-**	**-**	**1,155**	**26,908**	**541**	

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	1,342	156	336	25	70	F - 2	
(3)	Other Expenses	7,582	5,271	614	1,320	100	277	F - 2	
(4)	**Subtotal**	9,513	6,613	771	1,656	126	347		
(5)									
(6)	**FINANCE GROUP**								
(7)	INTERNAL AUDIT	1,825	1,269	148	318	24	67	F - 2	
(8)	INVESTOR RELATIONS	278	114	56	96	2	10	F - 3	
(9)	DIRECTOR FINANCE	470	327	38	82	6	17	F - 2	
(10)	TREASURER	435	302	35	76	6	16	F - 2	
(11)	CORPORATE TAX	908	373	181	313	6	33	F - 3	
(12)									
(13)	GM FINANCE	-							
(14)	CORPORATE CONTROLLER	3,646	2,534	295	635	48	133	F - 2	
(15)	CORP. PERFORMANCE & BACK OFFICE	-							
(16)									
(17)	**TOTAL FINANCE**	7,561	4,920	753	1,519	92	276		
(18)									
(19)	**ENTERPRISE SERVICES**								
(20)	PROCUREMENT & FACILITIES	12,656	3,059	3,059	3,059	3,059	419	F - 5	
(21)	INFORMATION TECHNOLOGY	47,662	20,069	4,966	13,236	7,801	1,590	F - 1	
(22)									
(23)	**TOTAL ENTERPRISE SERVICES**	60,318	23,128	8,025	16,295	10,861	2,010		
(24)									
(25)	**HUMAN RESOURCES**								
(26)	--HUMAN RESOURCES	11,248	4,736	1,172	3,124	1,841	375	F - 1	
(27)									
(28)	OTHER EXPENSES	7,887	3,321	822	2,190	1,291	263	F - 1	
(29)									
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	**331,504**	**154,201**	**34,922**	**88,621**	**42,321**	**11,439**		
(31)									
(32)	**TOTAL DIVISIONAL EXPENSES**	**333,435**	**155,544**	**35,078**	**88,957**	**42,346**	**11,510**		
(33)									
(34)	**COGS**	**-**	**-**	**-**	**-**	**-**	**-**		
(35)									
(36)	**DSM EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(37)									
(38)	**FCR DEFERRAL**	**-**	**-**	**-**	**-**	**-**	**-**		
(39)									
(40)	**OTHER EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(41)									
(42)	**CAPITAL RELATED EXPENSES**								
(43)									
(44)	GRANTS IN LIEU OF TAXES	51,549	21,202	10,303	17,803	344	1,896		
(45)	DEPRECIATION :								
(46)	STEAM	49,859	48,018	-	-	-	1,841		
(47)	HYDRO	17,266	16,629	-	-	-	638		
(48)	WIND	13,334	12,842	-	-	-	492		
(49)	SOLAR	61					61		
(50)	LM6000	7,372	7,100	-	-	-	272		
(51)	GAS TURBINE - OTHER	3,239	3,119	-	-	-	120		
(52)	GENERATION BATTERIES	8,877	8,549	-	-	-	328		
(53)	RADIAL TO GENERATION TRANS.	1,695	1,632	-	-	-	63		
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0		
(55)	Transmission - EHV and HV combined	31,475	-	30,076	-	-	1,400		
(56)	DISTRIBUTION - Land	-	-	-	-	-	-		
(57)	DISTRIBUTION - Easements	3,574			3,458	-	116		
(58)	DISTRIBUTION - Other	1,393			1,348	-	45		
(59)	DISTRIBUTION - Substations	9,632			9,319	-	313		
(60)	DISTRIBUTION - Poles and Fixtures	22,210			21,489	-	721		
(61)	DISTRIBUTION - OH Lines	12,809			12,394	-	416		
(62)	DISTRIBUTION -UG Lines	2,997			2,900	-	97		
(63)	DISTRIBUTION -Line Transformers	30,216			29,236	-	980		
(64)	DISTRIBUTION -Services	3,514			3,400	-	114		
(65)	DISTRIBUTION -Meters	8,399			8,127	-	273		
(66)	DISTRIBUTION - Streetlight Related	4,918	-	-	4,758	-	160		
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,539	6,242	354.3		
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,990	-	747	2,136	-	106.4	F - 6	
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	8,575	-	3,070	5,188	-	316.9	F - 7	
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,211	8,570	14,483	-	1,582.8	F - 8	
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-		
(72)	INTEREST NET	154,075	64,274	29,063	51,008	4,126	5,605		
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-		
(74)	CORPORATE TAXES	11,008	4,592	2,076	3,644	295	400		
(75)									
(76)	**TOTAL OPERATING EXPENSES**	**1,775,831**	**1,230,048**	**119,380**	**286,187**	**53,353**	**86,863**		
(77)									
(78)	NON-OPERATING REVENUE:						-		
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-		
(80)	EXPORT SALES	-	-	-	-	-	-		
(81)	LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-		
(82)	CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-		
(83)	NSF	(160)	-	-	-	(160)	-		
(84)	RETAIL SALES	(1,709)	-	-	-	(1,709)	-		
(85)	WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-		
(86)	POLE SERVICES	(16,695)	-	-	(16,695)	-	-		
(87)	STEAM AND ASH SALES	(5,038)	(5,038)				-		
(88)	AMI OPT OUT CHARGE	(765)				(765)	-		
(89)	OTHER REVENUE	(4,487)	(3,268)	(317)	(760)	(142)	-		
(90)									
(91)	**PROFIT/LOSS**	212,356	88,586	40,056	70,302	5,687	7,725		$94,587
(92)									
(93)	**TOTAL NET EXPENSES**	**1,942,073**	**1,310,329**	**159,120**	**339,034**	**39,004**	**94,587**		
(94)									
(95)	Generation								
(96)	Transmission								
(97)	Distribution								
(98)	Retail								
(99)	Total								

NOVA SCOTIA POWE
FUNCTIONALIZATION OF OPEF
FOR THE YEAR ENDING DECE
(IN THOUSANDS OF D(

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	FUEL	-					0.0%	0.0%	0.0%	0.0%
(2)	**PURCHASED POWER:**									
(3)	OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4)	BIOMASS						0.0%	0.0%	0.0%	0.0%
(5)	MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6)	WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7)	WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8)	IMPORTS						0.0%	0.0%	0.0%	0.0%
(9)	BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10)	**TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)										
(12)	**POWER PRODUCTION**									
(13)	THERMAL OPERATING & MAINT.	58,617	58,617	-	-	-	13.02%	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.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)	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)	RADIAL TO GENERATION TRANS.	1,966	1,966	-	-	-	0.4%	0.0%	0.0%	0.0%
(23)	**TOTAL POWER PRODUCTION**	84,615	84,615	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)										
(25)	**CORPORATE GROUPS**									
(26)	EXECUTIVE MANAGEMENT	1,809	1,305	152	327	25	0.3%	0.1%	0.1%	0.0%
(27)	CORP. SECRETARY & INSURANCE	11,385	7,832	1,942	1,059	552	1.7%	1.2%	0.3%	0.9%
(28)	LEGAL SERVICES	4,988	3,599	419	901	68	0.8%	0.3%	0.3%	0.1%
(29)	EXTERNAL RELATIONS	3,431	1,495	370	986	581	0.3%	0.2%	0.3%	1.0%
(30)	ENVIRONMENTAL POLICIES & PROGRAMS	310	133	64	111	2	0.0%	0.0%	0.0%	0.0%
(31)										
(32)	**TOTAL CORPORATE GROUPS**	21,923	14,363	2,948	3,385	1,228	3.2%	1.8%	0.9%	2.1%
(33)										
(34)	**CUSTOMER OPERATIONS**									
(35)	TRANSMISSION & DISTRIBUTION:									
(36)	TRANSMISSION:									
(37)	HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38)	HV STORM EXPENSES (not applicable as a separate item)	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	EHV and HV BEFORE STORM EXPENSES	20,351	-	20,351	-	-	0.0%	12.8%	0.0%	0.0%
(41)	EHV and HV STORM EXPENSES	237	-	237	-	-	0.0%	0.1%	0.0%	0.0%
(42)										
(43)	**DISTRIBUTION:**									
(44)	SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45)	OVERHEAD LINES BEFORE STORM EXPENSES	34,201	-	-	34,201	-	0.0%	0.0%	9.6%	0.0%
(46)	OVERHEAD LINES STORM EXPENSES	22,800	-	-	22,800	-	0.0%	0.0%	6.4%	0.0%
(47)	UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48)	LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49)	METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50)	COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51)	STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(52)				-	-	-	0.0%	0.0%	0.0%	0.0%
(53)	**TOTAL DISTRIBUTION**	59,632	-	-	59,632	-	0.0%	0.0%	16.7%	0.0%
(54)										
(55)	**TOTAL CUSTOMER OPERATIONS - T & D**	80,220	-	20,588	59,632	-	0.0%	12.9%	16.7%	0.0%
(56)										
(57)	**GENERATION SERVICES**	11,882	11,882	-	-	-	2.6%	0.0%	0.0%	0.0%
(58)										
(59)	**CUSTOMER SERVICE**									
(60)	**CUSTOMER SERVICE**									
(61)	CUSTOMER SERVICE EXPERIENCE	1,510	-	-	-	1,510	0.0%	0.0%	0.0%	2.6%
(62)	CUSTOMER SOLUTIONS	3,774	-	-	-	3,774	0.0%	0.0%	0.0%	6.4%
(63)	**CALL CENTRE:**									
(64)	CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65)	CUSTOMER CARE	6,812	-	-	-	6,812	0.0%	0.0%	0.0%	11.5%
(66)	**REVENUE OPERATIONS:**									
(67)	BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.8%
(68)	METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69)	SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70)	METER SERVICES - FIELD	1,420	-	-	-	1,420	0.0%	0.0%	0.0%	2.4%
(71)	ELECTRICAL WIRING INSPECTION - FIELD	4,570	-	-	-	4,570	0.0%	0.0%	0.0%	7.7%
(72)	REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73)	CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	BAD DEBT EXPENSE	4,921	-	-	-	4,921	0.0%	0.0%	0.0%	8.3%
(75)	MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76)	METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77)	**TOTAL CUSTOMER SERVICE**	28,063	-	-	1,155	26,908	0.0%	0.0%	0.3%	45.6%

EXHIBIT 4 - Detail A
PAGE 4 OF 6

NOVA SCOTIA
FUNCTIONALIZATION OF
FOR THE YEAR ENDING
(IN THOUSANDS

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
REGULATORY AFFAIRS									
Advocacy Expense	1,861	1,342	156	336	25	0.3%	0.1%	0.1%	0.0%
Other Expenses	7,305	5,271	614	1,320	100	1.2%	0.4%	0.4%	0.2%
Subtotal	9,166	6,613	771	1,656	126	1.5%	0.5%	0.5%	0.2%
FINANCE GROUP									
INTERNAL AUDIT	1,758	1,269	148	318	24	0.3%	0.1%	0.1%	0.0%
INVESTOR RELATIONS	267	114	56	96	2	0.0%	0.0%	0.0%	0.0%
DIRECTOR FINANCE	453	327	38	82	6	0.1%	0.0%	0.0%	0.0%
TREASURER	419	302	35	76	6	0.1%	0.0%	0.0%	0.0%
CORPORATE TAX	874	373	181	313	6	0.1%	0.1%	0.1%	0.0%
GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE CONTROLLER	3,513	2,534	295	635	48	0.6%	0.2%	0.2%	0.1%
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
TOTAL FINANCE	7,284	4,920	753	1,519	92	1.1%	0.5%	0.4%	0.2%
ENTERPRISE SERVICES									
PROCUREMENT & FACILITIES	12,237	3,059	3,059	3,059	3,059	0.7%	1.9%	0.9%	5.2%
INFORMATION TECHNOLOGY	46,072	20,069	4,966	13,236	7,801	4.5%	3.1%	3.7%	13.2%
TOTAL ENTERPRISE SERVICES	58,309	23,128	8,025	16,295	10,861	5.1%	5.0%	4.6%	18.4%
HUMAN RESOURCES									
--HUMAN RESOURCES	10,873	4,736	1,172	3,124	1,841	1.1%	0.7%	0.9%	3.1%
OTHER EXPENSES	7,623	3,321	822	2,190	1,291	0.7%	0.5%	0.6%	2.2%
TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	320,065	154,201	34,922	88,621	42,321	34.2%	21.9%	24.9%	71.7%
TOTAL DIVISIONAL EXPENSES	**321,925**	**155,544**	**35,078**	**88,957**	**42,346**	34.5%	22.0%	25.0%	71.7%
COGS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DSM EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
FCR DEFERRAL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
OTHER EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CAPITAL RELATED EXPENSES									
GRANTS IN LIEU OF TAXES	49,653	21,202	10,303	17,803	344	4.7%	6.5%	5.0%	0.6%
DEPRECIATION :									
STEAM	48,018	48,018	-	-	-	10.7%	0.0%	0.0%	0.0%
HYDRO	16,629	16,629	-	-	-	3.7%	0.0%	0.0%	0.0%
WIND	12,842	12,842	-	-	-	2.9%	0.0%	0.0%	0.0%
SOLAR									
LM6000	7,100	7,100	-	-	-	1.6%	0.0%	0.0%	0.0%
GAS TURBINE - OTHER	3,119	3,119	-	-	-	0.7%	0.0%	0.0%	0.0%
GENERATION BATTERIES	8,549	8,549	-	-	-	1.9%	0.0%	0.0%	0.0%
RADIAL TO GENERATION TRANS.	1,632	1,632	-	-	-	0.4%	0.0%	0.0%	0.0%
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
Transmission - EHV and HV combined	30,076	-	30,076	-	-	0.0%	18.9%	0.0%	0.0%
DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DISTRIBUTION - Easements	3,458	-	-	3,458	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION - Other	1,348	-	-	1,348	-	0.0%	0.0%	0.4%	0.0%
DISTRIBUTION - Substations	9,319	-	-	9,319	-	0.0%	0.0%	2.6%	0.0%
DISTRIBUTION - Poles and Fixtures	21,489	-	-	21,489	-	0.0%	0.0%	6.0%	0.0%
DISTRIBUTION - OH Lines	12,394	-	-	12,394	-	0.0%	0.0%	3.5%	0.0%
DISTRIBUTION -UG Lines	2,900	-	-	2,900	-	0.0%	0.0%	0.8%	0.0%
DISTRIBUTION -Line Transformers	29,236	-	-	29,236	-	0.0%	0.0%	8.2%	0.0%
DISTRIBUTION -Services	3,400	-	-	3,400	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION -Meters	8,127	-	-	8,127	-	0.0%	0.0%	2.3%	0.0%
DISTRIBUTION - Streetlight Related	4,758	-	-	4,758	-	0.0%	0.0%	1.3%	0.0%
GENERALPROPERTY:FUNCTIONILIZED	13,177	-	397	6,539	6,242	0.0%	0.2%	1.8%	10.6%
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,883	-	747	2,136	-	0.0%	0.5%	0.6%	0.0%
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,258	-	3,070	5,188	-	0.0%	1.9%	1.5%	0.0%
GENERALPROPERTY:NON- FUNCTIONILIZED	41,264	18,211	8,570	14,483	-	4.0%	5.4%	4.1%	0.0%
GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
INTEREST NET	148,470	64,274	29,063	51,008	4,126	14.3%	18.2%	14.3%	7.0%
PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE TAXES	10,608	4,592	2,076	3,644	295	1.0%	1.3%	1.0%	0.5%
						0.0%	0.0%	0.0%	0.0%
TOTAL OPERATING EXPENSES	**820,633**	**361,712**	**119,380**	**286,187**	**53,353**	80.3%	74.9%	80.3%	90.4%
NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
GREEN POWER SURCHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
EXPORT SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
LATE PAYMENT CHARGES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
NSF	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
RETAIL SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
POLE SERVICES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
STEAM AND ASH SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
AMI OPT OUT CHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
OTHER REVENUE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
PROFIT/LOSS	204,632	88,586	40,056	70,302	5,687	19.7%	25.1%	19.7%	9.6%
TOTAL NET EXPENSES	**1,025,264**	**450,298**	**159,437**	**356,489**	**59,040**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Generation									
Transmission									
Distribution									
Retail									
Total									

NOVA SCOTIA POWE
FUNCTIONALIZATION OF OPEF
FOR THE YEAR ENDING DECE
(IN THOUSANDS OF D(

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	1.5	(15)	132	123	-	21	251	1,707	27	2,247
(14) HYDRO OPERATING & MAINT.	0.1	(1)	5	5	-	1	10	67	1	88
(15) WIND - OPERATING & MAINT.	0.2	(2)	18	17	-	3	35	239	4	315
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.2	(2)	15	14	-	2	28	192	3	252
(17) LM6000 OPERATING & MAINT.	0.0	(0)	1	1	-	0	3	18	0	24
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.0	(0)	4	3	-	1	7	48	1	64
(19) FUEL PROCUREMENT	0.2	(2)	15	14	-	2	28	192	3	253
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	4	4	-	1	8	57	1	75
(23) **TOTAL POWER PRODUCTION**	2.2	(21)	190	177	-	31	362	2,463	40	3,244
(24)										-
(25) **CORPORATE GROUPS**										-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	3	3	0	1	8	54	1	69
(27) CORP. SECRETARY & INSURANCE	0.3	(1)	18	17	0	4	50	339	10	436
(28) LEGAL SERVICES	0.2	(1)	8	8	0	2	22	148	3	189
(29) EXTERNAL RELATIONS	0.1	0	3	3	0	1	14	94	2	118
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	10	0	12
(31)										-
(32) **TOTAL CORPORATE GROUPS**	0.7	(2)	32	31	0	7	95	644	17	824
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	0.0	-	-	-	-	14	111	757	66	947
(41) EHV and HV STORM EXPENSES	0.0	-	-	-	-	0	1	9	1	11
(42)										
(43) **DISTRIBUTION:**										-
(44) SUBSTATIONS	0.1	-	-	-	-	-	6	44	-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES	2.1	-	-	-	-	-	147	998	-	1,147
(46) OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	98	665	-	765
(47) UNDERGROUND LINES	0.0	-	-	-	-	-	2	17	-	19
(48) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(50) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(51) STREET LIGHTING	0.0	-	-	-	-	-	2	17	-	19
(52)										
(53) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	256	1,740	-	2,000
(54)										
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	14	368	2,506	66	2,958
(56)										
(57) **GENERATION SERVICES**	0.3	(3)	27	25	-	4	51	346	6	456
(58)										
(59) **CUSTOMER SERVICE**										
(60) **CUSTOMER SERVICE**										
(61) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	22	1	28
(62) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	8	54	1	71
(63) **CALL CENTRE:**										
(64) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	3	17	0	23
(65) CUSTOMER CARE	0.6	9	-	4	1	0	14	97	2	127
(66) **REVENUE OPERATIONS:**										
(67) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	5	32	1	42
(68) METER DATA SERVICES	0.0	1	-	0	0	0	1	6	0	8
(69) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	5	34	-	39
(70) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	20	0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	10	65	2	85
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(73) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(74) BAD DEBT EXPENSE	0.4	6	-	3	0	0	10	70	2	92
(75) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(77) **TOTAL CUSTOMER SERVICE**	2	34	-	14	2	1	61	417	9	541

EXHIBIT 4 - Detail A
PAGE 6 OF 6

NOVA SCOTIA
FUNCTIONALIZATION OF
FOR THE YEAR ENDING
(IN THOUSANDS

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

		(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
(1)	**REGULATORY AFFAIRS**										
(2)	Advocacy Expense	0.1	(0)	3	3	0	1	8	55	1	70
(3)	Other Expenses	0.2	(1)	12	11	0	2	32	216	4	277
(4)	**Subtotal**	0.3	(1)	15	14	0	3	40	271	6	347
(5)											
(6)	**FINANCE GROUP**										
(7)	INTERNAL AUDIT	0.1	(0)	3	3	0	1	8	52	1	67
(8)	INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	8	0	10
(9)	DIRECTOR FINANCE	0.0	(0)	1	1	0	0	2	13	0	17
(10)	TREASURER	0.0	(0)	1	1	0	0	2	12	0	16
(11)	CORPORATE TAX	0.0	(0)	1	1	0	0	4	27	1	33
(12)											
(13)	GM FINANCE	-	-	-	-	-	-	-	-	-	-
(14)	CORPORATE CONTROLLER	0.1	(1)	6	5	0	1	15	104	2	133
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
(16)											
(17)	**TOTAL FINANCE**	0.2	(1)	11	10	0	2	32	217	5	276
(18)											
(19)	**ENTERPRISE SERVICES**										
(20)	PROCUREMENT & FACILITIES	0.5	3	7	8	0	3	49	336	12	419
(21)	INFORMATION TECHNOLOGY	2.0	5	45	46	1	11	186	1,266	28	1,590
(22)											
(23)	**TOTAL ENTERPRISE SERVICES**	2.5	8	52	54	1	14	235	1,602	40	2,010
(24)											
(25)	**HUMAN RESOURCES**										
(26)	--HUMAN RESOURCES	0.5	1	11	11	0	3	44	299	7	375
(27)											
(28)	OTHER EXPENSES	0.3	1	7	8	0	2	31	210	5	263
(29)											
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	13	15	347	345	4	80	1,320	8,977	199	11,300
(31)											
(32)	**TOTAL DIVISIONAL EXPENSES**	13	15	350	348	4	81	1,328	9,033	200	11,370
(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	2	(5)	48	45	0	15	224	1,525	43	1,896
(45)	DEPRECIATION :										
(46)	STEAM	1	(12)	108	100	-	17	205	1,398	23	1,841
(47)	HYDRO	0	(4)	37	35	-	6	71	484	8	638
(48)	WIND	0	(3)	29	27	-	5	55	374	6	492
(49)	SOLAR	-	-	-	-	-	-	-	-	-	-
(50)	LM6000	0	(2)	16	15	-	3	30	207	3	272
(51)	GAS TURBINE - OTHER	0	(1)	7	7	-	1	13	91	1	120
(52)	GENERATION BATTERIES	0	(2)	19	18	-	3	37	249	4	328
(53)	RADIAL TO GENERATION TRANS.	0	(0)	4	3	-	1	7	48	1	63
(54)	Transmission - HV (not aplicable as a separate item)	0	-	-	-	-	0	0	0	0	0
(55)	Transmission - EHV and HV combined	0	-	-	-	-	20	164	1,118	97	1,400
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
(57)	DISTRIBUTION - Easements	0	-	-	-	-	-	15	101	-	116
(58)	DISTRIBUTION - Other	0	-	-	-	-	-	6	39	-	45
(59)	DISTRIBUTION - Substations	1	-	-	-	-	-	40	272	-	313
(60)	DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	92	627	-	721
(61)	DISTRIBUTION - OH Lines	1	-	-	-	-	-	53	362	-	416
(62)	DISTRIBUTION -UG Lines	0	-	-	-	-	-	12	85	-	97
(63)	DISTRIBUTION -Line Transformers	2	-	-	-	-	-	125	853	-	980
(64)	DISTRIBUTION -Services	0	-	-	-	-	-	15	99	-	114
(65)	DISTRIBUTION -Meters	0	-	-	-	-	-	35	237	-	273
(66)	DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	20	139	-	160
(67)	GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	43	295	3	354
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	0	-	-	-	-	1	13	90	2	106
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	0	-	-	-	-	2	39	266	10	317
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	1	(5)	41	38	-	12	187	1,272	36	1,583
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
(72)	INTEREST NET	5	(11)	145	137	0	43	661	4,499	125	5,605
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
(74)	CORPORATE TAXES	0	(1)	10	10	0	3	47	321	9	400
(75)											
(76)	**TOTAL OPERATING EXPENSES**	31	(22)	813	785	5	212	3,540	24,082	572	30,018
(77)											
(78)	NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
(80)	EXPORT SALES	-	-	-	-	-	-	-	-	-	-
(81)	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
(82)	CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
(83)	NSF	-	-	-	-	-	-	-	-	-	-
(84)	RETAIL SALES	-	-	-	-	-	-	-	-	-	-
(85)	WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
(86)	POLE SERVICES	-	-	-	-	-	-	-	-	-	-
(87)	STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
(88)	AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
(89)	OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
(90)											
(91)	**PROFIT/LOSS**	7	(15)	199	188	1	59	912	6,201	172	7,725
(92)											
(93)	**TOTAL NET EXPENSES**	38.463	(37)	1,013	973	5	272	4,451	30,284	744	**37,743**
(94)											
(95)	Generation	11.7	(112)	1,013	941	-	163	1,927	13,110	211	17,264
(96)	Transmission	0.0	-	-	-	-	108	871	5,928	513	7,420
(97)	Distribution	21.8	-	-	-	-	-	1,529	10,404	-	11,955
(98)	Retail	5.0	75	-	31	5	1	124	842	20	1,103
(99)	Total	38.463	(37)	1,013	973	5	272	4,451	30,284	**744.230**	37,743

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	20,588	958	21,546
(3)	NON-DIRECT	14,490	674	15,165
(4)	TOTAL OPER. & MAINT.	35,078	1,633	36,711
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	30,076	1,400	31,475
(8)	GENERAL PROPERTY	12,784	595	13,378
(9)	TOTAL DEPRECIATION	42,859	1,995	44,854
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	515	24	539
(13)	REGULATORY AMORTIZATION	1,562	73	1,634
(14)	GRANTS IN LIEU OF TAXES	10,303	480	10,783
(15)	TOTAL TAX	12,380	576	12,956
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	27,713	1,290	29,003
(19)	LESS: AFUDC INTEREST	1,350	63	1,413
(20)	INTEREST TOTAL	29,063	1,353	30,416
(21)				
(22)	**RETAINED EARNINGS**	40,056	1,864	41,921
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(317)	-	(317)
(25)				
(26)	**TOTAL**	159,120	7,420	166,540

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
	GENERATION FUNCTION				
(1)	FUEL	310,870	$0	$310,870	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	27,646	$13,322	$14,324	-
(3)	PURCHASES - BIOMASS	20,957	$5,810	$15,147	-
(4)	MARITIME LINK	203,213	$97,925	$105,288	
(5)	PURCHASES - WIND ERIS	33,311	16,050.8	17,260.4	-
(6)	PURCHASES - WIND NRIS	182,268	87,824.4	94,443.9	
(7)	IMPORTS	89,677	0	89,677.0	-
(8)	BUTU CAPACITY CREDIT	394	394	0	
(8)	OPER. & MAINT. - STEAM	113,018	54,465	58,553	-
(9)	OPER. & MAINT. - HYDRO	4,446	2,143	2,304	-
(10)	OPER. & MAINT. - WIND	15,835	7,631	8,204	-
(11)	OPER. & MAINT. - BIOMASS	12,684	6,113	6,572	-
(12)	OPER. & MAINT. - LM6000	1,219	587	632	-
(13)	OPER. & MAINT. - OTHER CT's	3,208	3,208	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	3,790	1,826	1,964	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,342.4	647	696	-
(18)	GRANTS IN LIEU OF TAXES	21,202	10,217	10,984	-
(19)	**Depreciation:**				
(20)	STEAM	48,018	23,140	24,877	-
(21)	HYDRO	16,629	8,014	8,615	-
(22)	WIND	12,842	6,189	6,653	-
(23)	LM6000	7,100	3,421	3,678	-
(24)	GAS TURBINE - OTHER	3,119	1,503	1,616	-
(25)	GENERATION BATTERIES	8,549	4,120	4,429	-
(26)	RADIAL TO GENERATION TRANS.	1,632	787	846	-
(27)	GENERAL PROPERTY	18,211	8,776	9,435	-
(28)					
(29)	INTEREST NET OF AFUDC	64,274	27,015	37,259	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	4,592	1,930	2,662	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,038	-1,610	-3,428	-
(35)	OTHER REVENUE	-3,268	-1,044	-2,224	-
(36)	RETURN (PROFIT/LOSS)	88,586	37,234	51,353	-
(37)					
(38)	**TOTAL GENERATION**	**$1,310,329**	**$427,639.60**	**$882,689**	**-**

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 aplicable 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	34,685	34,685	0	-
O&M - EHV Storm Expense	237	237	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	156	156	0	-
GRANTS IN LIEU OF TAXES	10,303	10,303	0	-
Depreciation:				
TRANSMISSION	30,076	30,076	0	-
GENERAL PROPERTY	12,784	12,784	0	-
INTEREST NET OF AFUDC	29,063	29,063	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	2,076	2,076	0	-
Non-Operating Revenue:				
OTHER REVENUE	-317	-317	0	-
FCR DEFERRAL	0	0	0	-
RETURN (PROFIT/LOSS)	40,056	40,056	0	-
TOTAL - EHV	**159,120**	**159,120**	**0**	**-**
TOTAL TRANSMISSION	**$159,120**	**$159,119.74**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,174	$2,174	$0	-
(3)	OVERHEAD LINES Before Storm Expense	60,300	15,678	0	44,622.3
(4)	OVERHEAD LINES Storm Expense	22,800	5,928	0	16,872.4
(5)	UNDERGROUND LINES	831	216	0	614.8
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,684	0	0	1,684.1
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	336	87	0	248.8
(9)	GRANTS IN LIEU OF TAXES	17,486	9,748	0	7,737.3
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	3,458	1,709	0	1,749.0
(13)	DISTRIBUTION - Other	1,348	666	0	682.0
(14)	DISTRIBUTION - Substations	9,319	9,319	0	-
(15)	DISTRIBUTION - Poles and Fixtures	21,489	5,587	0	15,902.1
(16)	DISTRIBUTION - OH Lines	12,394	6,531	0	5,862.1
(17)	DISTRIBUTION -UG Lines	2,900	658	0	2,241.3
(18)	DISTRIBUTION -Line Transformers	29,236	29,236	0	-
(19)	DISTRIBUTION -Services	3,400	0	0	3,399.5
(20)	DISTRIBUTION -Meters	8,127	0	0	8,126.7
(21)	GENERAL PROPERTY	28,346	16,437	0	11,909.2
(22)					
(23)	INTEREST NET OF AFUDC	50,098	27,930	0	22,168.1
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	3,579	1,996	0	1,583.8
(26)	RETURN (PROFIT/LOSS)	69,049	38,495	0	30,553.5
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	831	831	0	-
(30)	GRANTS IN LIEU OF TAXES	317	317	0	-
(31)	DEPRECIATION	4,758	4,758	0	-
(32)	INTEREST NET OF AFUDC	910	910	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	65	65	0	-
(35)	RETURN (PROFIT/LOSS)	1,254	1,254	0	-
(36)	**Subtotal**	8,135	8,135	0	-
(37)					
(38)	POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39)	OTHER REVENUE	-760	-374	0	(386.3)
(40)					
(41)	**TOTAL DISTRIBUTION**	**$339,034**	**$175,817.48**	**$0**	**163,216.4**

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)					
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,988	0	0	8,988.0
(2)	CALL CENTRE	13,650	0	0	13,649.9
(3)	BILLING SERVICES & PAYMENTS	3,838	0	0	3,837.9
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	736	0	0	735.6
(6)	METER SERVICES - FIELD	2,416	0	0	2,415.7
(7)	ELECT. WIRING INSPECT. - FIELD	7,773	0	0	7,772.7
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,921	0	0	4,920.9
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	25	0	0	25.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	344	0	0	344.2
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,242	0	0	6,242.3
(17)	INTEREST NET OF AFUDC	4,126	0	0	4,125.8
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	295	0	0	294.8
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24)	NSF	(160.2)	0	0	(160.2)
(25)	RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26)	WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27)	AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28)	OTHER REVENUE	(141.8)	0	0	(141.8)
(29)	RETURN (PROFIT/LOSS)	5,686.6	0	0	5,686.6
(30)					
(31)	**TOTAL RETAIL**	**$39,004**	**$0**	**$0**	**39,003.7**
(32)					
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,847,486**	**$762,576.811**	**$882,689.040**	**202,220.2**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

(1)	***INTERMEDIATE CLASSIFICATION***					
(2)						
(3)	THERMAL O&M	$113,018				
(4)	HYDRO O&M	4,446				
(5)	WIND O&M	15,835				
(6)	BIOMASS O&M	12,684				
(7)	LM6000 O&M	1,219				
(8)	OTHER CT's O&M	3,208				
	GENERATION BATTERIES	$0				
	RADIAL TO GENERATION TRANS.	$3,790				
(9)						
(10)	NET THERMAL O&M	$154,201				
(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	0				
(22)						
(23)	THERMAL VARIABLE O&M	$0				
(24)						
(25)	THERMAL O&M	$113,018				
(26)						
(27)	HYDRO O&M	4,446				
(28)	WIND O&M	15,835				
(29)	BIOMASS O&M	12,684				
(30)	LM6000 O&M	1,219				
(31)	OTHER CT's O&M	3,208				
(32)	GENERATION BATTERIES	0				
(33)	RADIAL TO GENERATION TRANS.	3,790				
(34)						
(35)	NET THERMAL O&M D&E SPLIT	$154,201				
(36)						
(37)	THERMAL O&M DMD. ALLOC. %	48.19%				
(38)	THERMAL O&M ENG. ALLOC. %	51.81%				
(39)						
(40)	BIOMASS DEMAND ALLOC %	48.19%				
(41)						
(42)	BIOMASS ENERGY ALLOC %	51.81%				
(43)						
(44)		NRIS	ERIS			
(45)	WIND O&M DMD. ALLOC. %	48.19%	48.19%			
(46)	WIND O&M ENG. ALLOC. %	51.81%	51.81%			
(47)						
(48)						
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%				
(50)						
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%				
(52)						
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**	
(54)						
(55)	GEN. PROP. ALLOC. - GEN.	8,776	9,435		0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0		0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,784	0		0	
(58)	GEN. PROP. ALLOC. - DIST.	16,437	0		11,909	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0		6,242	
(60)						
(61)	TOTAL	37,997	9,435		18,151	

EXHIBIT 6
PAGE 1 OF 6

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
	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	13,322	8,577.20	454.04	2,356.41	269.93	246.89	284.73	483.92	400.69	184.71	63.78	See BCF File
(3)	PURCHASES - BIOMASS	5,810	3,740.39	198.00	1,027.60	117.71	107.66	124.17	211.03	174.73	80.55	27.82	See BCF File
(4)	MARITIME LINK	97,925	63,046.09	3,337.37	17,320.63	1,984.12	1,814.72	2,092.88	3,557.03	2,945.24	1,357.67	468.84	See BCF File
(5)	PURCHASES - WIND ERIS	16,051	10,333.89	547.03	2,839.02	325.22	297.45	343.04	583.03	482.75	222.54	76.85	See BCF File
(6)	PURCHASES - WIND NRIS	87,824	56,543.38	2,993.15	15,534.14	1,779.47	1,627.54	1,877.02	3,190.15	2,641.46	1,217.64	420.48	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	394	253.98	13.44	69.77	7.99	7.31	8.43	14.33	11.86	5.47	1.89	See BCF File
(9)	OPER. & MAINT. - STEAM	54,465	35,066	1,856	9,634	1,104	1,009	1,164	1,978	1,638	755	261	D-3A
(10)	OPER. & MAINT. - HYDRO	2,143	1,380	73	379	43	40	46	78	64	30	10	D-3A
(11)	OPER. & MAINT. - WIND	7,631	4,913	260	1,350	155	141	163	277	230	106	37	D-3A
(12)	OPER. & MAINT. - BIOMASS	6,113	3,936	208	1,081	124	113	131	222	184	85	29	D-3A
(13)	OPER. & MAINT. - LM6000	587	378	20	104	12	11	13	21	18	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	3,208	2,066	109	568	65	59	69	117	96	44	15	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.	1,826	1,176	62	323	37	34	39	66	55	25	9	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	647	314	52	252	0	29	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,217	6,578	348	1,807	207	189	218	371	307	142	49	P-7
(20)	DEPRECIATION	55,951	36,022	1,907	9,896	1,134	1,037	1,196	2,032	1,683	776	268	EXH 6D
(21)	INTEREST NET OF AFUDC	27,015	17,393	921	4,778	547	501	577	981	813	375	129	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,930	1,243	66	341	39	36	41	70	58	27	9	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,610	-1,036	-55	-285	-33	-30	-34	-58	-48	-22	-8	O-8
(26)	OTHER REVENUE	-1,044	-672	-36	-185	-21	-19	-22	-38	-31	-14	-5	O-8
(27)	RETURN (PROFIT/LOSS)	37,234	23,972	1,269	6,586	754	690	796	1,352	1,120	516	178	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,207	7,216	382	1,982	227	208	240	407	337	155	54	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-5,579	0	0	0	0	0	0	0	-5,579	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	5,579	3,592	190	987	113	103	119	203	168	77	27	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-558	0	0	0	0	0	0	0	-558	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	558	359	19	99	11	10	12	20	17	8	3	D-3B
(34)													
(35)	**TOTAL GENERATION**	427,639.60	286,389	15,195	78,844	9,003	8,263	9,497	4,933	7,227	6,161	2,127	
(36)													
(37)	**TRANSMISSION**												
(38)													
(39)	**Transmission - HV (not aplicable 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	

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)	34,685	22,331	1,182	6,135	703	643	741	1,260	1,043	481	166	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	237	153	8	42	5	4	5	9	7	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	10,303	6,634	351	1,822	209	191	220	374	310	143	49	P-8B
(5)	DEPRECIATION	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	EXH 6D
(6)	INTEREST NET OF AFUDC	29,063	18,711	990	5,141	589	539	621	1,056	874	403	139	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	2,076	1,337	71	367	42	38	44	75	62	29	10	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-317	-204	-11	-56	-6	-6	-7	-12	-10	-4	-2	O-9B
(12)	RETURN (PROFIT/LOSS)	40,056	25,789	1,365	7,085	812	742	856	1,455	1,205	555	192	P-15B
(13)													
(14)	**TOTAL - EHV**	159,120	102,420	5,430	28,178	3,221	2,953	3,397	5,774	4,781	2,204	761	
(15)													
(16)	**TOTAL TRANSMISSION**	159,119.74	102,420	5,430	28,178	3,221	2,953	3,397	5,774	4,781	2,204	761	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	23,996	16,402	892	4,546	424	512	554	348	0	101	219	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	87	42	7	34	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,748	6,771	369	1,860	111	210	213	97	0	27	90	P-9
(22)	DEPRECIATION	70,144	48,718	2,656	13,384	802	1,512	1,532	698	0	191	650	EXH 6D
(23)	INTEREST NET OF AFUDC	27,930	19,387	1,057	5,326	321	602	610	280	0	77	271	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	1,996	1,385	76	381	23	43	44	20	0	5	19	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27)	OTHER REVENUE	-374	-246	-13	-68	-4	-8	-8	-4	0	-1	-22	O-10
(28)	RETURN (PROFIT/LOSS)	38,495	26,720	1,457	7,341	443	830	841	385	0	105	373	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	4,758	0	0	0	0	0	0	0	0	0	4,758	EXH 6D
(34)	INTEREST NET OF AFUDC	910	0	0	0	0	0	0	0	0	0	910	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)	1,254	0	0	0	0	0	0	0	0	0	1,254	P-16B
(38)	**Subtotal**	8,135	0	0	0	0	0	0	0	0	0	8,135	
(39)													
(40)	**TOTAL DISTRIBUTION**	175,817.48	116,181	6,337	31,978	2,060	3,612	3,688	1,776	0	490	9,696	
(41)													
(42)	**TOTAL DEMAND**	**$762,576.811**	**$504,991**	**$26,962**	**$139,000**	**$14,284**	**$14,828**	**$16,582**	**$12,483**	**$12,009**	**$8,855**	**$12,584**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$310,870	167,599.7	11,289.5	67,339.0	10,499.8	7,795.7	12,371.0	19,975.9	7,737.4	3,938.2	2,323.7	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$14,324	7,248.9	516.4	3,194.6	535.1	383.2	629.1	1,030.3	505.5	162.3	118.3	See BCF
(3)	PURCHASES - BIOMASS	$15,147	7,752.11	549.46	3,374.43	558.81	400.73	649.10	1,063.07	499.48	177.65	122.02	See BCF
(4)	MARITIME LINK	$105,288	53,442.9	3,796.0	23,483.2	3,916.4	2,793.9	4,588.3	7,531.0	3,658.6	1,213.4	864.4	See BCF
(5)	PURCHASES - WIND ERIS	$17,260	8,915.53	621.83	3,809.47	625.39	453.49	737.44	1,199.08	558.19	201.43	138.55	See BCF
(6)	PURCHASES - WIND NRIS	$94,444	48,783.75	3,402.67	20,826.75	3,420.08	2,480.01	4,042.24	6,581.29	3,047.65	1,098.44	760.99	See BCF
(7)	IMPORTS	$89,677	45,268.09	3,229.88	20,067.26	3,367.99	2,384.83	3,922.20	6,468.28	3,192.40	1,038.26	737.80	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	58,553	30,778	2,118	12,831	2,060	1,505	2,430	3,951	1,711	712	458	E-1A
(9)	OPER. & MAINT. - HYDRO	2,304	1,211	83	505	81	59	96	155	67	28	18	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,204	4,312	297	1,798	289	211	340	554	240	100	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,572	3,454	238	1,440	231	169	273	443	192	80	51	E-1A
(12)	OPER. & MAINT. - LM6000	632	332	23	138	22	16	26	43	18	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,964	1,032	71	430	69	50	81	132	57	24	15	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	696	338	55	271	0	31	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	10,984	5,774	397	2,407	387	282	456	741	321	134	86	P-10
(19)	DEPRECIATION	60,150	31,618	2,176	13,181	2,117	1,546	2,496	4,059	1,757	731	470	EXH 6D
(20)	INTEREST NET OF AFUDC	37,259	19,585	1,348	8,164	1,311	958	1,546	2,514	1,089	453	291	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	2,662	1,399	96	583	94	68	110	180	78	32	21	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,428	(1,797.27)	(124.12)	(752.92)	(121.16)	(88.41)	(142.50)	(231.89)	(101.28)	(41.49)	(26.80)	O-11
(26)	OTHER REVENUE	-2,224	-1,166	-81	-488	-79	-57	-92	-150	-66	-27	-17	O-11
(27)	RETURN (PROFIT/LOSS)	51,353	26,993	1,857	11,253	1,807	1,320	2,131	3,465	1,500	624	401	P-17
(28)													
(29)	**TOTAL GENERATION**	882,689	462,874	31,960	193,855	31,191	22,762	36,691	59,704	26,063	10,687	6,902	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B

(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$882,689.040**	**$462,874**	**$31,960**	**$193,855**	**$31,191**	**$22,762**	**$36,691**	**$59,704**	**$26,063**	**$10,687**	**$6,902**	

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$63,794	$57,640	$3,275	$1,437	$2	$274	$18	$3	$0	$0	$1,142	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	249	121	20	97	0	11	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,737	6,912	396	257	0	49	4	1	0	0	117	P-12
(6)	DEPRECIATION	49,872	44,554	2,554	1,657	3	318	26	6	0	0	753	EXH 6D
(7)	INTEREST NET OF AFUDC	22,168	19,820	1,135	720	1	138	11	2	0	0	339	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	1,584	1,416	81	51	0	10	1	0	0	0	24	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	-0	-0	-227	P-22
(12)	OTHER REVENUE	-386	-347	-20	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	30,554	27,317	1,565	993	2	190	15	3	0	0	467	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	163,216.440	146,251	8,373	4,945	9	940	73	15	0	1	2,610	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	10,188.128	7,592	963	846	35	123	56	53	25	1	496	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,987.998	5,401	937	1,484	211	162	259	410	0	25	99	O-15
(20)	CALL CENTRE	13,649.917	11,140	750	881	62	119	91	94	46	7	460	C-3
(21)	BILLING SERVICES	3,837.895	3,132	211	248	17	33	26	27	13	2	129	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	735.622	46	67	117	107	77	80	114	3	124	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,920.933	4,134	122	597	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	25.485	12	2	10	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	344.162	307	18	11	0	2	0	0	0	0	5	N/A
(29)	DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(30)	INTEREST NET OF AFUDC	4,125.818	3,192	214	415	44	54	81	80	0	15	31	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	294.775	228	15	30	3	4	6	6	0	1	2	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(38)	WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-665	-23	-98	-38	-35	-16	0	-482	C-8
(39)	AMI OPT OUT CHARGE	(765.417)	-647	-44	-51	-4	-7	-5	-5	-3	-0	0	C-6
(40)	OTHER REVENUE	(141.756)	-109	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	5,686.582	4,399	295	571	61	74	112	111	0	21	43	N/A
(42)													
(43)	**TOTAL RETAIL**	39,003.454	30,404	2,634	3,110	384	509	215	649	68	165	865	
(44)	-		30,404										
(45)	**TOTAL CUSTOMER**	**202,219.895**	**176,655**	**11,007**	**8,055**	**393**	**1,449**	**287**	**664**	**69**	**166**	**3,475**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,847,486**	**$1,144,520**	**$69,928**	**$340,909**	**$45,868**	**$39,039**	**$53,561**	**$72,851**	**$38,141**	**$19,708**	**$22,961**	$22,961

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED
(1) **COSTS BY FUNCTIONAL AREAS**											
(2) Generation											
(3) FAM-related	$868,336	$481,506	$30,949	$181,242	$27,408	$20,794	$31,670	$51,888	$25,856	$10,898	$6,125
(4) Non-FAM-related	450,298	272,429	16,501	93,168	13,040	10,427	14,810	13,227	7,681	6,054	2,961
(5) Non-Operating Revenue Credit	-8,306	-4,671	-295	-1,712	-253	-195	-292	-479	-247	-105	-57
(6) **Subtotal**	1,310,329	749,264	47,155	272,699	40,195	31,026	46,188	64,637	33,291	16,847	9,029
(7)											
(8) **Transmission**											
(9) **Operating Costs**											
(10) EHV	$159,437	$102,624	$5,441	$28,234	$3,227	$2,959	$3,404	$5,786	$4,791	$2,208	$763
(11) HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12) Subtotal	$159,437	$102,624	$5,441	$28,234	$3,227	$2,959	$3,404	$5,786	$4,791	$2,208	$763
(13) Non-Operating Revenue Credit	($317)	($204)	($11)	($56)	($6)	($6)	($7)	($12)	($10)	($4)	($2)
(14) **Subtotal**	$159,120	$102,420	$5,430	$28,178	$3,221	$2,953	$3,397	$5,774	$4,781	$2,204	$761
(15)											
(16) **Distribution**											
(17) Non-Streetlight-related	$348,354	$277,206	$15,540	$38,086	$2,133	$4,704	$3,869	$1,844	$0	$506	$4,466
(18) Streetlight-related	$8,135	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,135
(19) Non-Operating Revenue Credit	($17,455)	($14,774)	($830)	($1,163)	($65)	($152)	($108)	($53)	($0)	($15)	($295)
(20) **Subtotal**	$339,034	$262,432	$14,710	$36,922	$2,069	$4,552	$3,761	$1,791	$0	$491	$12,306
(21)											
(22) **Retail**											
(23) Operating Costs	$59,040	$45,160	$3,914	$5,417	$540	$757	$713	$896	$88	$196	$1,360
(24) Non-Operating Revenue Credit	($20,036)	($14,756)	($1,280)	($2,306)	($155)	($248)	($499)	($247)	($19)	($31)	($494)
(25) **Subtotal**	$39,003	$30,404	$2,634	$3,110	$384	$509	$215	$649	$68	$165	$865
(26)											
(27) **Total**	**$1,847,486**	**$1,144,520**	**$69,928**	**$340,909**	**$45,868**	**$39,039**	**$53,561**	**$72,851**	**$38,141**	**$19,708**	**$22,961**
(28)											
(29) **Costs by Functional Areas (relative shares)**											
(30) Generation	71%	65%	67%	80%	88%	79%	86%	89%		85%	39%
(31) Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32) Distribution	18%	23%	21%	11%	5%	12%	7%	2%		2%	54%
(33) Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34) **Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) **AVERAGE CUSTOMER COST CALC**											
(37) **Customer Related Costs**											
(38) Distribution bfr Non-Operationg Credit	175,957	157,781	9,026	5,213	9	991	75	16	0	1	2,843
(39) Retail bfr Non-Operatin Credit	59,040	45,160	3,914	5,417	540	757	713	896	88	196	1,360
(40) Subtotal	234,997	202,941	12,940	10,630	549	1,748	789	912	88	197	4,203
(41)											
(42) **Misc Rev Credit**											
(43) Distribution	(12,740.5)	-11,530	-653	-269	-0	-51	-3	-0	-0	-0	-234
(44) Retail	(20,036.2)	-14,756	-1,280	-2,306	-155	-248	-499	-247	-19	-31	-494
(45) Total	(32,776.7)	-26,286	-1,933	-2,575	-156	-299	-502	-248	-19	-31	-728
(46)											
(47) **Total**	202,219.9	176,655	11,007	8,055	393	1,449	287	664	69	166	3,475
(48) % of Total Cost	10.9%	15.4%	15.7%	2.4%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)											
(50) Customers	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882
(51) Bill Months	6,448,244	5,836,357	330,593	134,388	240	25,527	2,099	431	12	15	118,582
(52)											
(53) **Average Monthly Cost per Customer**	**31.36**	**30.2680**	**33.29**	**59.94**	**1,638.76**	**56.76**	**136.80**	**1,540.94**		**11,058.46**	**29.30**

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

	Depreciation	173,712	60,150	49,872	283,734

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Dmd. in KWs 69,857
(4) Int Credit Amount 11,207
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
(9)			Winter Month kW Coincident	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($7.667)	($5,578,948)	10.0%	($0.767)	($557,895)	($6,136,843)
(12)	Int Credit Amount - PHP	5,579										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	727,660										
(17)	Int Credit Amount - PHP	558										

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	$2,174	$1,460	$79	$406	$52	$46	$53	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Expense	15,678	10,735	584	2,974	267	335	361	215	0	64	143	P-1
(5)	OVERHEAD LINES Storm Expense	5,928	4,059	221	1,125	101	127	136	81	0	24	54	P-1
(6)	UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,827	16,402	892	4,546	424	512	554	348	0	101	1,050	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Expense	44,622	40,396	2,288	930	1	177	9	1	0	0	821	P-2
(19)	OVERHEAD LINES Storm Expense	16,872	15,274	865	352	0	67	3	1	0	0	310	P-2
(20)	UNDERGROUND LINES	615	557	32	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,684	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**	63,794	57,640	3,275	1,437	2	274	18	3	0	0	1,142	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	10,188	7,592	963	846	35	123	56	53	25	1	496	EXHIBIT 6B
(33)	**TOTAL RETAIL**	10,188	7,592	963	846	35	123	56	53	25	1	496	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,174	1,460	79	406	52	46	53	48	0	12	19	P-3
(38)	OVERHEAD LINES	22,800	19,333	1,086	1,476	101	193	140	82	0	24	365	P-1
(39)	UNDERGROUND LINES	831	704	40	54	4	7	5	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,872	9,005	1,053	988	35	151	62	54	25	1	496	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**	**$38,509**	**$30,503**	**$2,258**	**$2,925**	**$192**	**$397**	**$259**	**$187**	**$25**	**$39**	**$1,724**	

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	$7,592	$2,041	$5,551
(2) SMALL GENERAL	963	137	826
(3) GENERAL	846	161	685
(4) GENERAL LARGE	35	11	23
(5) SMALL INDUSTRIAL	123	22	101
(6) MEDIUM INDUSTRIAL	56	17	39
(7) LARGE INDUSTRIAL	53	17	36
(8) ELI 2P-RTP	25	8	17
(9) MUNICIPAL	1	1	0
(10) UNMETERED	496	0	496
(11) TOTAL	$10,188	$2,415	$7,773
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	$4,134	$0	$4,134	$0	$4,134
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,134	$787	$4,920.9	$0	$4,920.93
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	$23,140	$14,898	$789	$4,093	$469	$429	$495	$841	$696	$321	$111	D-3A
(5)	HYDRO PRODUCTION	8,014	5,159	273	1,417	162	149	171	291	241	111	38	D-3A
(6)	WIND PRODUCTION	6,189	3,984	211	1,095	125	115	132	225	186	86	30	D-3A
(7)	LM6000 PRODUCTION	3,421	2,203	117	605	69	63	73	124	103	47	16	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,503	968	51	266	30	28	32	55	45	21	7	D-3A
(9)	GENERATION BATTERIES	4,120	2,653	140	729	83	76	88	150	124	57	20	D-3A
(10)	RADIAL TO GENERATION TRANS.	787	506	27	139	16	15	17	29	24	11	4	D-3A
(11)	GENERAL PROPERTY	8,776	5,650	299	1,552	178	163	188	319	264	122	42	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	55,951	36,022	1,907	9,896	1,134	1,037	1,196	2,032	1,683	776	268	
(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	30,076	19,363	1,025	5,320	609	557	643	1,092	905	417	144	D-3A
(21)	GENERAL PROPERTY	12,784	8,230	436	2,261	259	237	273	464	384	177	61	P-8B
(22)	TOTAL - EHV	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,709	1,187	65	326	20	37	37	17	0	5	16	P-9
(29)	DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	9,319	6,473	353	1,778	107	201	203	93	0	25	86	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,587	3,881	212	1,066	64	120	122	56	0	15	52	P-9
(32)	DISTRIBUTION - OH Lines	6,531	4,536	247	1,246	75	141	143	65	0	18	61	P-9
(33)	DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	29,236	20,306	1,107	5,578	334	630	638	291	0	80	271	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,758	0	0	0	0	0	0	0	0	0	4,758	Direct
(38)	GENERAL PROPERTY	16,437	11,416	622	3,136	188	354	359	164	0	45	152	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	74,902	48,718	2,656	13,384	802	1,512	1,532	698	0	191	5,408	
(41)													
(42)	**TOTAL DEMAND**	**173,712**	**112,334**	**6,024**	**30,861**	**2,804**	**3,344**	**3,643**	**4,288**	**2,972**	**1,561**	**5,882**	

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	24,877	13,077	900	5,451	875	639	1,032	1,679	727	302	194	E-1A
(5)	HYDRO PRODUCTION	8,615	4,529	312	1,888	303	221	358	581	252	105	67	E-1A
(6)	WIND PRODUCTION	6,653	3,497	241	1,458	234	171	276	449	194	81	52	E-1A
(7)	LM6000 PRODUCTION	3,678	1,933	133	806	129	95	153	248	107	45	29	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,616	849	58	354	57	42	67	109	47	20	13	E-1A
(9)	GENERATION BATTERIES	4,429	2,328	160	971	156	114	184	299	129	54	35	E-1A
(10)	RADIAL TO GENERATION TRANS.	846	445	31	185	30	22	35	57	25	10	7	E-1A
(11)	GENERAL PROPERTY	9,435	4,959	341	2,067	332	243	392	637	276	115	74	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	60,150	31,618	2,176	13,181	2,117	1,546	2,496	4,059	1,757	731	470	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**60,150**	**31,618**	**2,176**	**13,181**	**2,117**	**1,546**	**2,496**	**4,059**	**1,757**	**731**	**470**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,749	1,563	90	58	0	11	1	0	0	0	26	P-12
(33)	DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,902	14,207	814	528	1	101	8	2	0	0	240	P-12
(36)	DISTRIBUTION - OH Lines	5,862	5,237	300	195	0	37	3	1	0	0	89	P-12
(37)	DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	3,400	3,037	174	113	0	22	2	0	0	0	51	P-12
(40)	DISTRIBUTION -Meters	8,127	7,260	416	270	1	52	4	1	0	0	123	P-12
(41)	GENERAL PROPERTY	11,909	10,639	610	396	1	76	6	1	0	0	180	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	49,872	44,554	2,554	1,657	3	318	26	6	0	0	753	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)													
(51)	**TOTAL CUSTOMER**	**56,114**	**50,131**	**2,873**	**1,865**	**4**	**358**	**29**	**6**	**0**	**0**	**848**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$289,977**	**$194,083**	**$11,073**	**$45,907**	**$4,924**	**$5,248**	**$6,169**	**$8,353**	**$4,730**	**$2,292**	**$7,199**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	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	663,014	680,061	1.026	4,059	15,274	19,333	0	-	0	153	-	153	10,772	8,714	19,486	11,049	8,938	19,987
(2) SMALL GENERAL	38,980	43,674	1.120	221	865	1,086	0	-	0	8	-	8	605	489	1,094	678	548	1,226
(3) GENERAL	159,667	182,227	1.141	1,125	352	1,476	0	-	0	42	-	42	839	679	1,518	958	775	1,733
(4) GENERAL LARGE	18,460	22,311	1.209	101	0	101	0	-	0	5	-	5	59	48	106	71	57	128
(5) SMALL INDUSTRIAL	18,245	21,141	1.159	127	67	193	0	-	0	4	-	4	109	88	198	127	102	229
(6) MEDIUM INDUSTRIAL	21,891	24,410	1.115	136	3	140	0	-	0	5	-	5	80	65	145	89	72	161
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	20,962	25,251	1.205				0	-	0	9	-	9	5	4	9	6	5	10
(9) DISTR. CUSTOMERS	1,791	11,643	6.500	81	1	82							45	37	82	295	238	533
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,809	10,077	1.144	24	0	24	0	-	0	3	-	3	15	12	27	17	14	31
(12) UNMETERED	16,836	17,143	1.018	54	310	365	0	-	0	1	-	1	202	164	366	206	166	372
(13) SUB-TOTAL	968,656	1,037,938	1.072	5,928	16,872	22,800	0	-	0	230	-	230	12,732	10,299	23,031	13,495	10,916	24,411
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	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	22,802	NA	NA	0	NA	NA	232	12,734	10,300	23,034	13,497	10,917.4	24,414

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$777,580	$339,011.0	$38,494	$58,376	$26,993	$123,863	$462,874	5,174,286	---	8.946	---
(2)	Reliability (Demand)	690,545	$142,494.9	47,520	72,403	23,972	143,894	286,389	12,284,308	$23.313	---	---
(3)	**Total Generation**	$1,468,125	$481,506	$86,015	$130,778	$50,965	$267,758	$749,264		$23.313	8.946	$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		6,783,414									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.306	1.662	2.527	0.985	5.175	14.481				
	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	742,901	0	22,355	54,276	25,789	102,420	102,420	12,284,308	$8.337	---	---
(13)	**Total Transmission**	$742,901	$0	$22,355	$54,276	$25,789	$102,420	$102,420		$8.337	-	$0.000
(14)	Delivery -- Dist. (Demand)	769,711	0	$13,200	76,261	26,720	116,181	116,181	12,284,308	$9.458	---	---
(15)	Delivery -- Dist. (Customer)	786,917	0	$46,231	72,703	27,317	146,251	146,251	5,836,357	---	---	$25.059
(16)	**Total Distribution**	1,556,628	0	59,431	148,964	54,037	262,432	262,432		$9.458	-	$25.059
(17)	**Total Transmission/Distributior**	$2,299,528	$0	$81,787	$203,239	$79,827	$364,852	$364,852		$17.795	-	$25.059
(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	1.581	3.928	1.543	7.051	7.051				
	Retail											
(20)	Customer -- Field		0	$4,121			$4,121	$4,121	5,836,357	0.000	0.000	$0.706
(21)	Customer -- Head Office	126,715	0	1,441	9,304	4,399	15,143	15,143	5,836,357	0.000	0.000	$2.595
(22)	**Total Customer**	126,715	0	5,561	9,304	4,399	19,264	19,264	5,836,357	$0.000	-	$3.301
(23)	Marketing		0	11,140			11,140	11,140	5,836,357	0.000	0.000	$1.909
(24)	**Total Retail**	$126,715	$0	$16,701	$9,304	$4,399	$30,404	30,404	5,836,357	0	-	$5.210
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost ($/month)		---	$2.862			$2.862	$2.862				
(27)	**TOTAL**	**$3,894,368**	**$481,505.9**	**$184,503**	**$343,321**	**$135,190**	**$663,014**	**$1,144,520**		$41.108	8.946	$30.269
(28)	**Unit Cost (cents/kW.h)**		**9.306**	**3.566**	**6.635**	**2.613**	**12.814**	**22.119**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,503	$23,406	$2,680	$4,017	$1,857	$8,554	$31,960	356,341	---	8.969	---
(2)	Reliability (Demand)	36,554	$7,543	2,550	3,833	1,269	7,652	15,195	775,958	$19.582	---	---
(3)	**Total Generation**	$90,057	$30,949	$5,230	$7,849	$3,126	$16,206	$47,155		$19.582	8.969	$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)		8.685	1.468	2.203	0.877	4.548	13.233				
	Transmission/Distribution											
(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	39,326	0	1,192	2,873	1,365	5,430	5,430	775,958	$6.998	---	---
(13)	**Total Transmission**	$39,326	$0	$1,192	$2,873	$1,365	$5,430	$5,430		$6.998	-	$0.000
(14)	Delivery -- Dist. (Demand)	41,967	0	722	4,158	1,457	6,337	6,337	775,958	$8.166	---	---
(15)	Delivery -- Dist. (Customer)	45,077	0	2,642	4,166	1,565	8,373	8,373	330,593	---	---	$25.328
(16)	**Total Distribution**	87,044	0	3,364	8,324	3,022	14,710	14,710		$8.166	-	$25.328
(17)	**Total Transmission/Distribution**	$126,369	$0	$4,556	$11,198	$4,387	$20,140	$20,140		$15.164	-	$25.328
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.278	3.142	1.231	5.652	5.652				
	Retail											
(20)	Customer -- Field		0	$821			$821	$821	330,593	0.000	0.000	$2.482
(21)	Customer -- Head Office	8,505	0	201	567	295	1,063	1,063	330,593	0.000	0.000	$3.216
(22)	**Total Customer**	8,505	0	1,022	567	295	1,884	1,884	330,593	$0.000	-	$5.698
(23)	Marketing		0	750			750	750	330,593	0.000	0.000	$2.268
(24)	**Total Retail**	$8,505	$0	$1,772	$567	$295	$2,634	2,634	330,593	0	-	$7.966
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost ($/month)		---	$5.359			$5.359	$5.359				
(27)	**TOTAL**	**$224,932**	**$30,949**	**$11,558**	**$19,614**	**$7,808**	**$38,980**	**$69,928**		$34.746	8.969	$33.294
(28)	**Unit Cost (cents/kW.h)**		**8.685**	**3.243**	**5.504**	**2.191**	**10.939**	**19.624**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$324,155	$142,095	$16,172	$24,335	$11,253	$51,760	$193,855	2,165,416	---	8.952	---
(2)	Reliability (Demand)	189,713	$39,148	13,220	19,891	6,586	39,697	78,844	4,019,140	$19.617	---	---
(3)	**Total Generation**	$513,868	$181,242	$29,391	$44,227	$17,839	$91,457	$272,699		$19.617	8.952	$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)		8.370	1.357	2.042	0.824	4.224	12.593				
	Transmission/Distribution											
(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	204,097	0	6,182	14,911	7,085	28,178	28,178	4,019,140	$7.011	---	---
(13)	**Total Transmission**	$204,097	$0	$6,182	$14,911	$7,085	$28,178	$28,178		$7.011	-	$0.000
(14)	Delivery -- Dist. (Demand)	211,478	0	3,685	20,951	7,341	31,978	31,978	4,019,140	$7.956	---	---
(15)	Delivery -- Dist. (Customer)	28,599	0	1,265	2,686	993	4,945	4,945	134,388	---	---	$36.793
(16)	**Total Distribution**	240,077	0	4,951	23,637	8,334	36,922	36,922		$7.956	-	$36.793
(17)	**Total Transmission/Distribution**	$444,174	$0	$11,132	$38,548	$15,419	$65,100	$65,100		$14.967	-	$36.793
(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	0.514	1.780	0.712	3.006	3.006				
	Retail											
(20)	Customer -- Field		0	$799			$799	$799	134,388	0.000	0.000	$5.943
(21)	Customer -- Head Office	16,462	0	196	663	571	1,431	1,431	134,388	0.000	0.000	$10.647
(22)	**Total Customer**	16,462	0	995	663	571	2,229	2,229	134,388	$0.000	-	$16.590
(23)	Marketing		0	881			881	881	134,388	0.000	0.000	$6.555
(24)	**Total Retail**	$16,462	$0	$1,876	$663	$571	$3,110	3,110	134,388	0	-	$23.145
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost ($/month)		---	$13.958			$13.958	$13.958				
(27)	**TOTAL**	**$974,504**	**$181,242**	**$42,399**	**$83,438**	**$33,829**	**$159,667**	**$340,909**		$34.584	8.952	$59.938
(28)	**Unit Cost (cents/kW.h)**		**8.370**	**1.958**	**3.853**	**1.562**	**7.373**	**15.743**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,054	$22,924	$2,553	$3,908	$1,807	$8,268	$31,191	357,053	---	8.736	---
(2)	Reliability (Demand)	21,732	$4,484	1,486	2,279	754	4,519	9,003	637,230	$14.129	---	---
(3)	**Total Generation**	$73,786	$27,408	$4,039	$6,186	$2,561	$12,787	$40,195		$14.129	8.736	$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)		7.676	1.131	1.733	0.717	3.581	11.257				
	Transmission/Distribution											
(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	23,380	0	701	1,708	812	3,221	3,221	637,230	$5.055	---	---
(13)	**Total Transmission**	$23,380	$0	$701	$1,708	$812	$3,221	$3,221		$5.055	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,757	0	359	1,258	443	2,060	2,060	637,230	$3.232	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.326
(16)	**Total Distribution**	12,812	0	361	1,263	445	2,069	2,069		$3.232	-	$37.326
(17)	**Total Transmission/Distribution**	$36,192	$0	$1,062	$2,971	$1,256	$5,290	$5,290		$8.287	-	$37.326
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.298	0.832	0.352	1.481	1.481				
	Retail											
(20)	Customer -- Field		0	$30			$30	$30	240	0.000	0.000	$124.277
(21)	Customer -- Head Office	1,743	0	185	47	61	293	293	240	0.000	0.000	$1,219.196
(22)	**Total Customer**	1,743	0	214	47	61	322	322	240	$0.000	-	$1,343.473
(23)	Marketing		0	62			62	62	240	0.000	0.000	$257.962
(24)	**Total Retail**	$1,743	$0	$276	$47	$61	$384	384	240	0	-	$1,601.435
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,151.523			$1,151.523	$1,151.523				
(27)	**TOTAL**	**$111,721**	**$27,408**	**$5,377**	**$9,205**	**$3,878**	**$18,460**	**$45,868**		$22.416	8.736	$1,638.761
(28)	**Unit Cost (cents/kW.h)**		**7.676**	**1.506**	**2.578**	**1.086**	**5.170**	**12.846**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,023	$16,692	$1,896	$2,855	$1,320	$6,070	$22,762	254,468	---	8.945	---
(2)	Reliability (Demand)	19,877	$4,102	1,388	2,084	690	4,162	8,263	495,495	$16.676	---	---
(3)	**Total Generation**	$57,900	$20,794	$3,284	$4,939	$2,010	$10,232	$31,026		$16.676	8.945	$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)		8.171	1.290	1.941	0.790	4.021	12.192				
	Transmission/Distribution											
(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	21,384	0	648	1,562	742	2,953	2,953	495,495	$5.959	---	---
(13)	**Total Transmission**	$21,384	$0	$648	$1,562	$742	$2,953	$2,953		$5.959	-	$0.000
(14)	Delivery -- Dist. (Demand)	23,897	0	414	2,368	830	3,612	3,612	495,495	$7.289	---	---
(15)	Delivery -- Dist. (Customer)	5,487	0	234	515	190	940	940	25,527	---	---	$36.830
(16)	**Total Distribution**	29,384	0	649	2,883	1,020	4,552	4,552		$7.289	-	$36.830
(17)	**Total Transmission/Distribution**	$50,767	$0	$1,297	$4,445	$1,762	$7,505	$7,505		$13.248	-	$36.830
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.510	1.747	0.693	2.949	2.949				
	Retail											
(20)	Customer -- Field		0	$118			$118	$118	25,527	0.000	0.000	$4.618
(21)	Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	$10.663
(22)	**Total Customer**	2,140	0	216	100	74	390	390	25,527	$0.000	-	$15.281
(23)	Marketing		0	119			119	119	25,527	0.000	0.000	$4.647
(24)	**Total Retail**	$2,140	$0	$335	$100	$74	$509	509	25,527	0	-	$19.928
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost ($/month)		---	$13.110			$13.110	$13.110				
(27)	**TOTAL**	**$110,807**	**$20,794**	**$4,915**	**$9,484**	**$3,847**	**$18,245**	**$39,039**		$29.924	8.945	$56.758
(28)	**Unit Cost (cents/kW.h)**		**8.171**	**1.932**	**3.727**	**1.512**	**7.170**	**15.341**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$61,392	$26,939	$3,012	$4,609	$2,131	$9,752	$36,691	414,536	---	8.851	---
(2)	Reliability (Demand)	22,923	$4,730	1,567	2,403	796	4,766	9,497	629,649	$15.082	---	---
(3)	**Total Generation**	$84,315	$31,670	$4,579	$7,012	$2,927	$14,518	$46,188		$15.082	8.851	$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)		7.640	1.105	1.692	0.706	3.502	11.142				
	Transmission/Distribution											
(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	24,661	0	740	1,802	856	3,397	3,397	629,649	$5.396	---	---
(13)	**Total Transmission**	$24,661	$0	$740	$1,802	$856	$3,397	$3,397		$5.396	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,220	0	450	2,398	841	3,688	3,688	629,649	$5.858	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	$34.623
(16)	**Total Distribution**	24,663	0	465	2,440	856	3,761	3,761		$5.858	-	$34.623
(17)	**Total Transmission/Distribution**	$49,325	$0	$1,205	$4,242	$1,712	$7,159	$7,159		$11.254	-	$34.623
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.291	1.023	0.413	1.727	1.727				
	Retail											
(20)	Customer -- Field		0	$55			$55	$55	2,099	0.000	0.000	$26.368
(21)	Customer -- Head Office	3,220	0	-134	90	112	68	68	2,099	0.000	0.000	$32.585
(22)	**Total Customer**	3,220	0	-78	90	112	124	124	2,099	$0.000	-	$58.953
(23)	Marketing		0	91			91	91	2,099	0.000	0.000	$43.245
(24)	**Total Retail**	$3,220	$0	$12	$90	$112	$215	215	2,099	0	-	$102.198
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost ($/month)		---	$5.920			$5.920	$5.920				
(27)	**TOTAL**	**$136,860**	**$31,670**	**$5,796**	**$11,344**	**$4,751**	**$21,891**	**$53,561**		$26.336	8.851	$136.821
(28)	**Unit Cost (cents/kW.h)**		**7.640**	**1.398**	**2.737**	**1.146**	**5.281**	**12.921**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$99,817	$43,849	$4,896	$7,494	$3,465	$15,855	$59,704	694,582	---	8.596	---
(2)	Reliability (Demand)	38,960	$8,039	2,663	-7,123	1,352	-3,107	4,933	1,148,007	$4.297	---	---
(3)	**Total Generation**	$138,777	$51,888	$7,560	$371	$4,818	$12,748	$64,637		$4.297	8.596	$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.470	1.088	0.053	0.694	1.835	9.306				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	41,914	0	1,257	3,062	1,455	5,774	5,774	1,148,007	$5.030	---	---
(13)	**Total Transmission**	$41,914	$0	$1,257	$3,062	$1,455	$5,774	$5,774		$5.030	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,100	0	296	1,095	385	1,776	1,776	1,148,007	$1.547	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	$35.558
(16)	**Total Distribution**	11,195	0	298	1,104	389	1,791	1,791.22		$1.547	-	$35.558
(17)	**Total Transmission/Distributior**	$53,109	$0	$1,555	$4,166	$1,844	$7,565	$7,565		$6.577	-	$35.558
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.224	0.600	0.265	1.089	1.089				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	431	0.000	0.000	$122.540
(21)	Customer -- Head Office	3,195	0	303	87	111	501	501	431	0.000	0.000	$1,163.319
(22)	**Total Customer**	3,195	0	356	87	111	554	554	431	$0.000	-	$1,285.859
(23)	Marketing		0	94			94	94	431	0.000	0.000	$219.233
(24)	**Total Retail**	$3,195	$0	$451	$87	$111	$649	649	431	0	-	$1,505.092
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost ($/month)		---	$1,045.924			$1,045.924	$1,045.924				
(27)	**TOTAL**	**$195,082**	**$51,888**	**$9,566**	**$4,624**	**$6,772**	**$20,962**	**$72,851**		$10.874	8.596	$1,540.650
(28)	**Unit Cost (cents/kW.h)**		**7.470**	**1.377**	**0.666**	**0.975**	**3.018**	**10.488**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : ELI 2P-RTP

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$43,222	$19,199	$2,119	$3,245	$1,500	$6,864	$26,063	304,283	---	8.565	---
(2)	Reliability (Demand)	32,259	$6,657	$2,205	-2,755	1,120	571	7,227	2,205,388	$3.277	---	---
(3)	**Total Generation**	$75,481	$25,856	$4,324	$490	$2,620	$7,435	$33,291		$3.277	8.565	$0.000
(4)	MWh Sales		304,283	304,283	304,283	304,283	304,283	304,283				
(5)	MWh Energy Requirement		311,353									
(6)	kW 3 CP		203,269									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		8.497	1.421	0.161	0.861	2.443	10.941				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	304,283	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	304,283		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	34,705	0	1,041	2,536	1,205	4,781	4,781	2,205,388	$2.168	---	---
(13)	**Total Transmission**	$34,705	$0	$1,041	$2,536	$1,205	$4,781	$4,781		$2.168	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$37.490
(16)	**Total Distribution**	3	0	0	0	0	0	0		$0.000	-	$37.490
(17)	**Total Transmission/Distributior**	$34,708	$0	$1,041	$2,536	$1,205	$4,782	$4,782		$2.168	-	$37.490
(18)	kW.h Sold		0	304,283	304,283	304,283	304,283	304,283				
(19)	Unit Cost (cents/kW.h)		NA	0.342	0.833	0.396	1.571	1.571				
	Retail											
(20)	Customer -- Field		0	$25			$25	$25	12	0.000	0.000	$2,098.346
(21)	Customer -- Head Office	0	0	-3	0	0	-3	-3	12	0.000	0.000	-$260.397
(22)	**Total Customer**	0	0	22	0	0	22	22	12	$0.000	-	$1,837.949
(23)	Marketing		0	46			46	46	12	0.000	0.000	$3,868.364
(24)	**Total Retail**	$0	$0	$68	$0	$0	$68	68	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$5,703.906			$5,703.906	$5,703.906				
(27)	**TOTAL**	**$110,189**	**$25,856**	**$5,433**	**$3,026**	**$3,825**	**$12,285**	**$38,141**		$5.445	8.565	$37.490
(28)	**Unit Cost (cents/kW.h)**		**8.497**	**1.786**	**0.995**	**1.257**	**4.037**	**12.535**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,984	$7,830	$883	$1,350	$624	$2,857	$10,687	125,502	---	8.515	---
(2)	Reliability (Demand)	14,871	$3,069	1,017	1,559	516	3,092	6,161	291,033	$21.168	---	---
(3)	**Total Generation**	$32,855	$10,898	$1,899	$2,909	$1,141	$5,949	$16,847		$21.168	8.515	$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)		8.684	1.513	2.318	0.909	4.740	13.424				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	15,998	0	480	1,169	555	2,204	2,204	291,033	$7.573	---	---
(13)	**Total Transmission**	$15,998	$0	$480	$1,169	$555	$2,204	$2,204		$7.573	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	86	299	105	490	490	291,033	$1.685	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	$38.382
(16)	**Total Distribution**	3,041	0	86	300	106	491	491		$1.685	-	$38.382
(17)	**Total Transmission/Distributior**	$19,039	$0	$565	$1,469	$661	$2,695	$2,695		$9.258	-	$38.382
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.451	1.170	0.527	2.147	2.147				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	15	0.000	0.000	$85.278
(21)	Customer -- Head Office	599	0	120	16	21	157	157	15	0.000	0.000	$10,467.516
(22)	**Total Customer**	599	0	121	16	21	158	158	15	$0.000	-	$10,552.794
(23)	Marketing		0	7			7	7	15	0.000	0.000	$467.282
(24)	**Total Retail**	$599	$0	$128	$16	$21	$165	165	15	0	-	$11,020.076
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost ($/month)		---	$8,552.623			$8,552.623	$8,552.623				
(27)	**TOTAL**	**$52,494**	**$10,898**	**$2,593**	**$4,394**	**$1,822**	**$8,809**	**$19,708**		$30.426	8.515	$11,058.458
(28)	**Unit Cost (cents/kW.h)**		**8.684**	**2.066**	**3.501**	**1.452**	**7.019**	**15.703**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,559	$5,066	$567	$868	$401	$1,836	$6,902	77,000	---	8.964	---
(2)	Reliability (Demand)	5,135	$1,060	351	538	178	1,068	2,127	212,734	$10.000	---	---
(3)	**Total Generation**	$16,694	$6,125	$918	$1,406	$580	$2,904	$9,029		$10.000	8.964	$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)		7.955	1.192	1.826	0.753	3.771	11.726				
	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	212,734	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,525	0	166	404	192	761	761	212,734	$3.578	---	---
(13)	**Total Transmission**	$5,525	$0	$166	$404	$192	$761	$761		$3.578	-	$0.000
(14)	Delivery -- Dist. (Demand)	46,863	0	988	7,081	1,627	9,696	9,696	212,734	$45.578	---	---
(15)	Delivery -- Dist. (Customer)	13,464	0	909	1,233	467	2,610	2,610	118,582	---	---	$22.007
(16)	**Total Distribution**	60,327	0	1,897	8,314	2,094	12,306	12,306		$45.578	-	$22.007
(17)	**Total Transmission/Distributior**	$65,851	$0	$2,063	$8,718	$2,286	$13,067	$13,067		$49.156	-	$22.007
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.679	11.322	2.969	16.970	16.970				
	Retail											
(20)	Customer -- Field		0	$491			$491	$491	118,582	0.000	0.000	$4.138
(21)	Customer -- Head Office	1,228	0	-261	133	43	-85	-85	118,582	0.000	0.000	-$0.721
(22)	**Total Customer**	1,228	0	230	133	43	405	405	118,582	$0.000	-	$3.417
(23)	Marketing		0	460			460	460	118,582	0.000	0.000	$3.880
(24)	**Total Retail**	$1,228	$0	$690	$133	$43	$865	865	118,582	0	-	$7.297
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost ($/month)		---	$5.819			$5.819	$5.819				
(27)	**TOTAL**	**$83,774**	**$6,125**	**$3,671**	**$10,257**	**$2,908**	**$16,836**	**$22,961**		$59.156	8.964	$29.304
(28)	**Unit Cost (cents/kW.h)**		**7.955**	**4.767**	**13.321**	**3.777**	**21.865**	**29.820**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

		RATE BASE	COSTS (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,479,290	$647,009.856	$73,271	$111,055	$51,353	$235,679	$882,689	9,923,466	---	8.895	---
(2)	Reliability (Demand)	1,072,570	$221,326.296	73,967	95,113	37,234	206,313	427,640	22,698,943	$18.840	---	---
(3)	**Total Generation**	$2,551,860	$868,336.152	$147,238	$206,168	$88,586	$441,992	$1,310,329		$18.840	8.895	$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		9,190,588									
(7)	kW 12 NCP		22,698,943									
(8)	Unit Cost (cents/kW.h)		8.750	1.484	2.078	0.893	4.454	13.204				
	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	22,698,943	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,153,890	0	34,761	84,302	40,056	159,120	159,120	22,698,943	$7.010	---	---
(13)	**Total Transmission**	$1,153,890	$0	$34,761	$84,302	$40,056	$159,120	$159,120		$7.010	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,145,031	0	20,200	115,869	39,749	175,817	175,817	22,698,943	$7.746	---	---
(15)	Delivery -- Dist. (Customer)	880,142	0	51,302	81,361	30,554	163,216	163,216	6,448,244	---	---	$25.312
(16)	**Total Distribution**	2,025,173	0	71,502	197,230	70,302	339,034	339,034		$7.746	-	$25.312
(17)	**Total Transmission/Distribution**	$3,179,063	$0	$106,263	$281,532	$110,359	$498,154	$498,154		$14.756	-	$25.312
(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)		---	1.071	2.837	1.112	5.020	5.020				
	Retail											
(20)	Customer -- Field		0	$6,513	0	0	$6,513	$6,513	6,448,244	0.000	0.000	$1.010
(21)	Customer -- Head Office	163,808	0	2,147	11,007	5,687	18,840	18,840	6,448,244	0.000	0.000	$2.922
(22)	**Total Customer**	163,808	0	8,660	11,007	5,687	25,354	25,354	6,448,244	$0.000	-	$3.932
(23)	Marketing		0	13,650	0	0	13,650	13,650	6,448,244	0.000	0.000	$2.117
(24)	**Total Retail**	$163,808	$0	$22,310	$11,007	$5,687	$39,003	39,003	6,448,244	0	-	$6.049
(25)	Total Customers x 12 months		---	6,448,244			6,448,244	6,448,244				
(26)	Unit Cost ($/month)		---	$3.460			$3.460	$3.460				
(27)	**TOTAL**	**$5,894,731**	**$868,336.152**	**$275,811**	**$498,707**	**$204,632**	**$979,150**	**$1,847,486**		$33.596	8.895	$31.361
(28)	**Unit Cost (cents/kW.h)**		**8.750**	**2.779**	**5.026**	**2.062**	**9.867**	**18.617**				

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 202

(IN THOUSANDS OF DOLLARS)

		(1)
		REVENUE
(1)	**ELECTRIC REVENUE**	
(2)	**FULLY ALLOCATED RATE CLASSES (ATL)**	
(3)	DOMESTIC	$1,112,720
(4)	SMALL GENERAL	72,990
(5)	GENERAL	356,973
(6)	LARGE GENERAL	48,030
(7)	SMALL INDUSTRIAL	40,878
(8)	MEDIUM INDUSTRIAL	56,085
(9)	LARGE INDUSTRIAL	76,283
(10)	ELI 2P-RTP	39,938
(11)	MUNICIPAL	20,636
(12)	UNMETERED	22,961
(13)	SUB-TOTAL	**1,847,494**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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	**94,587**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,942,081**
(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	765
(37)	OTHER REVENUE	4,487
(38)	**TOTAL**	**46,114.3**
(39)	**TOTAL REVENUE**	**1,988,196**
(40)	**TOTAL OPERATING EXPENSES**	**$1,775,831**
(41)	RETAINED EARNINGS	$212,364

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760	
(2) % RESPONSIBILITY	100.00%	71.55%	3.93%	19.39%	0.00%	2.21%	1.96%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631	
(4) % RESPONSIBILITY	100.00%	67.23%	3.64%	18.80%	2.39%	2.11%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856	
(6) % RESPONSIBILITY		67.13%	3.62%	18.68%	2.37%	2.09%	2.41%	2.22%	0.00%	0.56%	0.90%	D-2B
(7) 3 CP DEMAND	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(8) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(10) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(12) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-4
(13) MW.h GEN. & PURCH.	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(14) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(16) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1B
(17) AVERAGE CUSTOMERS	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,763,090,104	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	55.03%	3.89%	21.48%	2.98%	2.37%	4.07%	4.55%	2.27%	0.34%	3.02%	
(14) % RESPONSIBILITY	100.00%	81.61%	5.49%	6.45%	0.45%	0.87%	0.66%	0.69%	0.34%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,346	486,363	27,549	11,199	20	2,127	175	28	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,709,808,919	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	56.75%	4.01%	22.15%	3.08%	2.44%	4.19%	4.69%	2.34%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.48%	5.69%	6.67%	0.47%	0.90%	0.69%	0.71%	0.35%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,374	474,384	27,549	11,199	20	2,127	175	36	1	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	786,818		68,515	378,788	52,607	41,802	71,721	80,165	39,938	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.71%	48.14%	6.69%	5.31%	9.12%	10.19%	5.08%	0.00%	6.77%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.8%	1.0%	4.5%	1.8%	1.6%	0.8%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.62%	8.81%	0.30%	1.30%	0.51%	0.46%	0.22%	0.00%	6.38%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$228,288	$156,314	$8,502	$43,304	$3,893	$4,875	$5,250	$3,136	$0	$927	$2,086	
(2) % RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$420,311	$285,241	$15,464	$79,200	$8,445	$8,897	$9,890	$7,356	$0	$2,011	$3,807	
(6) % RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	$192,024	$128,927	$6,961	$35,896	$4,552	$4,022	$4,640	$4,220	$0	$1,084	$1,721	
(10) % RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11) METER INVEST.-CUST	$68,109	$57,182	$3,665	$5,766	$33	$1,141	$257	$62	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$910,279	$586,058	$31,023	$161,008	$18,444	$16,869	$19,455	$33,065	$27,378	$12,621	$4,358	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$997,227	$642,038	$33,987	$176,387	$20,206	$18,480	$21,313	$36,223	$29,993	$13,826	$4,774	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-8B
(19) DEMAND - DIST. PLANT	$941,115	$653,647	$35,640	$179,570	$10,759	$20,292	$20,549	$9,371	$0	$2,562	$8,725	
(20) % RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$978,604	$514,398	$35,394	$214,440	$34,436	$25,154	$40,613	$66,033	$28,593	$11,897	$7,647	
(24) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(30) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31) CUSTOMER - RETAIL PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(32) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,072,570	$690,545	$36,554	$189,713	$21,732	$19,877	$22,923	$38,960	$32,259	$14,871	$5,135	
(34) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.61%	3.42%	17.75%	2.03%	1.86%	2.14%	3.65%	2.67%	1.39%	0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$1,153,890	$742,901	$39,326	$204,097	$23,380	$21,384	$24,661	$41,914	$34,705	$15,998	$5,525	
(38) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,108,918	$769,711	$41,967	$211,478	$12,757	$23,897	$24,220	$11,100	$0	$3,037	$10,750	
(40) % RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,479,290	$777,580	$53,503	$324,155	$52,054	$38,023	$61,392	$99,817	$43,222	$17,984	$11,559	
(44) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$880,142	$786,917	$45,077	$28,599	$55	$5,487	$443	$95	$3	$4	$13,464	
(6) % RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$163,808	$126,715	$8,505	$16,462	$1,743	$2,140	$3,220	$3,195	$0	$599	$1,228	
(8) % RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9) POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10) % RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12) % RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$54,465	$35,066	$1,856	$9,634	$1,104	$1,009	$1,164	$1,978	$1,638	$755	$261	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$237	$153	$8	$42	$5	$4	$5	$9	$7	$3	$1	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,827	$16,402	$892	$4,546	$424	$512	$554	$348	$0	$101	$1,050	
(20) % RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21) ENG. - OPER.EXP. - GEN.	$58,553	$30,778	$2,118	$12,831	$2,060	$1,505	$2,430	$3,951	$1,711	$712	$458	
(22) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$63,794	$57,640	$3,275	$1,437	$2	$274	$18	$3	$0	$0	$1,142	
(28) % RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$32,132	$23,853	$2,087	$3,326	$397	$459	$455	$645	$63	$158	$689	
(30) % RESPONSIBILITY	100.00%	74.23%	6.49%	10.35%	1.24%	1.43%	1.42%	2.01%	0.19%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$393,060	$252,959	$13,425	$69,661	$7,951	$7,301	$8,387	$14,254	$11,802	$5,441	$1,879	
(32) % RESPONSIBILITY	100.00%	64.36%	3.42%	17.72%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.99%	3.46%	17.95%	2.04%	1.88%	2.15%	3.66%	1.99%	1.40%	0.48%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$84,696	$54,504	$2,894	$15,014	$1,713	$1,574	$1,807	$3,071	$2,543	$1,172	$405	
(36) % RESPONSIBILITY	100.00%	64.35%	3.42%	17.73%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$140,783	$92,705	$5,057	$25,531	$1,681	$2,883	$2,952	$1,443	$0	$400	$8,131	
(38) % RESPONSIBILITY	100.00%	65.85%	3.59%	18.13%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$836,988	$438,844	$30,307	$183,843	$29,584	$21,588	$34,795	$56,621	$24,730	$10,131	$6,545	
(40) % RESPONSIBILITY	100.00%	52.43%	3.62%	21.96%	3.53%	2.58%	4.16%	6.76%	2.95%	1.21%	0.78%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-12A
(43) TOT. EXP. - ENG. (TRANS. EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	$145,403	$130,464	$7,462	$4,220	$7	$801	$60	$12	$0	$0	$2,376	
(2) % RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,165	$33,169	$2,656	$4,000	$445	$560	$546	$732	$63	$174	$821	
(4) % RESPONSIBILITY	100.00%	76.84%	6.15%	9.27%	1.03%	1.30%	1.26%	1.70%	0.15%	0.40%	1.90%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$470,841	$0	$72,990	$356,973	$0	$40,878	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.50%	75.82%	0.00%	8.68%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$470,841	$0	$72,990	$356,973		$40,878	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.97%	38.97%	0.00%	4.46%	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
PAGE 1 OF 1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1) LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,713	21,704	57,851	34,097	-	
(2) % RESPONSIBILITY	100.00%	43.56%	10.78%	28.73%	16.93%	0.00%	**F - 1**
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,720,425	1,241,366	144,629	310,864	23,566	-	
(4) % RESPONSIBILITY	100.00%	72.15%	8.41%	18.07%	1.37%	0.00%	**F - 2**
(5) NET PLANT IN SERVICE	5,300,051	2,263,141	1,099,822	1,900,352	36,737		
(6) % RESPONSIBILITY	100.00%	42.7%	20.8%	35.9%	0.7%	0.0%	**F - 3**
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,953,826	2,263,141	461,925	192,024	$36,736.80		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.6%	15.6%	6.5%	1.2%	0.0%	
(10) INSURANCE PREMIUM	10,029	7,684	1,568	652	125	-	
(11) COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12) SUBTOAL	11,822	8,132	2,016	1,100	573	-	
(13) % RESPONSIBILITY	100.00%	68.79%	17.06%	9.31%	4.85%	0.00%	**F - 4**
(14) PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		**F - 5**

(15)	O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY				
(16) FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17) GENERATION	69,510	20,530	90,039.5	0.772	90,039	0	0	0	90,039	69,510	0	0	0	69,510
(18) TRANSMISSION	18,909	2,438	21,347.3	0.886	0	21,347	0	0	21,347	0	18,909	0	0	18,909
(19) DISTRIBUTION	54,089	8,920	63,008.6	0.858	0	0	63,009	0	63,009	0	0	54,089	0	54,089
(20) RETAIL	32,064	-4,637	27,427.3	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21) SUBTOTAL	174,571.4	27,251	201,822.68	0.865	90,039	21,347	63,009	27,427	201,822.7	69,510	18,909	54,089	32,064	174,571.4
(22) CORPORATE GROUPS														
(23) EXECUTIVE MANAGEMENT	1,313	564	1,877.0	0.699	1,354	158	339	26	1,877.0	947	110	237	18	1,313
(24) CORP. SECRETARY	0	11,822	11,821.6	-	8,132	2,016	1,100	573	11,821.6	0	0	0	0	0
(25) LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,735	435	935	71	5,177.0	1,398	163	350	27	1,938
(26) EXTERNAL RELATIONS & ENVIRONMENT	1,798	2,074	3,872.0	0.464	1,684	449	1,135	603	3,872.0	782	209	527	280	1,798
(27) REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,864	800	1,719	130	9,513.0	1,701	198	426	32	2,357
(28) FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,106	782	1,577	96	7,560.7	2,734	419	844	51	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	20,761	5,137	13,693	8,071	47,662.3	8,772	2,171	5,786	3,410	20,139
(31) HUMAN RESOURCES	6,462	4,787	11,248.4	0.574	4,900	1,212	3,232	1,905	11,248.4	2,815	696	1,856	1,094	6,462
(32) TOTAL	45,676	65,713	111,388.3	0.410	55,701	14,154	26,895	14,638	111,388.3	21,055	5,871	11,932	6,818	45,676
(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	850	2,266	1,335	7,886.5	6,540	1,618	4,313	2,542	15,014
(35) SUBTOTAL OVERHEAD	70,208	61,405	131,612.3	3.085	71,474	15,004	29,160	15,974	131,612.3	37,113	7,489	16,246	9,360	70,208
(36) GRAND TOTAL	244,779.2	88,656	333,435.021	3.950	161,514	36,352	92,169	43,401	333,435.0	106,623	26,399	70,334	41,424	244,779

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	72,998	0	18,909	54,089	0	0	
(38)	100%	0%	26%	74%	0%	0%	**F - 6**
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,682,494	0	997,227	1,685,267	0	0	
(39)	100%	0%	37%	63%	0%	0%	**F - 7**
(39) GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	144,005	67,766	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 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	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(8) ELI 2P-RTP	4,350	2.54%	4,461	193,183	33.7%	65,000	4.31%	67,801	8.84%
(9) MUNICIPAL	17,322	3.41%	17,913	31,704	96.4%	30,554	4.29%	31,866	75.56%
(10) UNMETERED	6,586	8.66%	7,156	17,265	65.0%	11,222	14.18%	12,814	75.06%
(11) SUB-TOTAL	1,083,686	8.07%	1,171,107	2,708,026	77.0%	2,086,010	12.56%	2,347,983	67.04%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	62,976	19.5%	64,657	111,341	183.1%	72,723	18.59%	76,246	0.00%
(18) TOTAL Bfr EXPORT	1,146,662	7.77%	1,235,765	2,819,366.71	76.57%	2,158,733	12.30%	2,424,228	68.5%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,146,662	7.77%	1,235,765	2,819,367	76.57%	2,158,733	12.30%	2,424,228	68.5%

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	92,756	90.2%	83,666	5.34%	88,132	91.43%
(8) ELI 2P-RTP	0	N/A	0	188,859	34.4%	65,000	4.03%	67,622	0.00%
(9) MUNICIPAL	15,232	3.40%	15,750	33,041	96.2%	31,787	4.02%	33,064	70.89%
(10) UNMETERED	6,343	8.62%	6,890	16,503	25.0%	4,126	13.28%	4,674	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,472,287	82.5%	2,039,625	11.70%	2,278,362	70.67%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,800	19.4%	61,389	116,914	175.4%	82,642	18.04%	86,384	0.00%
(18) TOTAL Bfr EXPORT	1,061,024	7.8%	1,143,321	2,589,201.38	82.0%	2,122,267	11.43%	2,364,746	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,061,024	7.8%	1,143,321	2,589,201	82.0%	2,122,267	11.43%	2,364,746	72%

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	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) ELI 2P-RTP	23,319	2.55%	23,914	199,370	67.7%	135,000	3.32%	139,488	23.04%
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	6,356	8.72%	6,910	14,703	11.0%	1,617	10.94%	1,794	517.64%
(11) SUB-TOTAL	1,000,865	8.00%	1,080,904	2,194,475	83.4%	1,829,155	9.33%	1,999,799	72.65%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	57,584	19.6%	59,124	111,807	178.9%	81,584	16.62%	84,753	0.00%
(18) TOTAL Bfr EXPORT	1,058,449	7.7%	1,140,029	2,306,281.92	82.9%	1,910,740	9.10%	2,084,552	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	2,306,282	82.9%	1,910,740	9.10%	2,084,552	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) ELI 2P-RTP	23,698	2.39%	24,264	193,186	69.9%	135,000	2.92%	138,935	24.26%
(9) MUNICIPAL	10,060	3.25%	10,387	24,911	85.4%	21,281	2.92%	21,902	65.87%
(10) UNMETERED	6,257	8.17%	6,768	18,346	11.0%	2,018	9.60%	2,212	425.05%
(11) SUB-TOTAL	809,172	7.39%	868,945	1,913,936	81.5%	1,560,684	8.05%	1,686,342	71.57%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	60,395	18.7%	61,929	91,828	200.9%	65,774	15.81%	68,176	0.00%
(18) TOTAL Bfr EXPORT	869,567	7.1%	930,874	2,005,763.25	81.1%	1,626,457	7.87%	1,754,518	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	2,005,763	81.1%	1,626,457	7.87%	1,754,518	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	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(8) ELI 2P-RTP	28,666	2.33%	29,334	166,302	81.2%	135,000	2.66%	138,592	28.45%
(9) MUNICIPAL	6,173	3.03%	6,360	17,265	88.1%	15,211	2.64%	15,612	54.75%
(10) UNMETERED	6,609	7.97%	7,136	21,794	11.0%	2,397	8.76%	2,607	367.84%
(11) SUB-TOTAL	721,584	7.06%	772,559	1,657,829	80.3%	1,331,494	7.15%	1,426,679	72.78%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	58,277	18.3%	59,733	87,675	255.9%	58,525	15.30%	60,585	0.00%
(18) TOTAL Bfr EXPORT	779,861	6.7%	832,292	1,745,504.05	79.6%	1,390,019	7.00%	1,487,264	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,861	6.7%	832,292	1,745,504	79.6%	1,390,019	7.00%	1,487,264	75%

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	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(8) ELI 2P-RTP	28,757	2.31%	29,422	159,996	84.4%	135,000	2.27%	138,065	29.60%
(9) MUNICIPAL	5,728	3.01%	5,901	18,508	84.1%	15,569	2.24%	15,918	51.49%
(10) UNMETERED	6,407	7.92%	6,914	20,204	11.0%	2,222	7.47%	2,389	402.05%
(11) SUB-TOTAL	658,854	6.93%	704,492	1,369,878	89.5%	1,225,663	5.92%	1,298,278	75.37%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	55,752	18.2%	57,146	96,541	329.7%	71,967	14.52%	74,130	0.00%
(18) TOTAL Bfr EXPORT	714,606	6.6%	761,638	1,466,419.63	88.5%	1,297,630	5.76%	1,372,408	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,606	6.6%	761,638	1,466,420	88.5%	1,297,630	5.76%	1,372,408	77%

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	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(8) ELI 2P-RTP	44,670	2.25%	45,674	157,840	85.5%	135,000	2.58%	138,484	44.33%
(9) MUNICIPAL	7,424	2.99%	7,646	19,665	81.3%	15,996	2.53%	16,401	62.66%
(10) UNMETERED	6,428	7.69%	6,923	21,982	11.0%	2,418	8.50%	2,623	354.67%
(11) SUB-TOTAL	727,367	6.66%	775,790	1,483,049	86.2%	1,278,647	6.77%	1,365,176	76.38%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	54,160	17.9%	55,491	92,083	257.8%	61,701	15.14%	63,801	0.00%
(18) TOTAL Bfr EXPORT	781,527	6.4%	831,281	1,575,131.81	85.1%	1,340,348	6.61%	1,428,977	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	781,527	6.4%	831,281	1,575,132	85.1%	1,340,348	6.61%	1,428,977	78%

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	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(8) ELI 2P-RTP	40,541	2.13%	41,404	160,315	84.2%	135,000	2.64%	138,564	40.16%
(9) MUNICIPAL	7,085	2.81%	7,285	18,502	80.3%	14,852	2.60%	15,238	64.25%
(10) UNMETERED	6,154	7.29%	6,602	18,341	11.0%	2,017	8.69%	2,193	404.69%
(11) SUB-TOTAL	723,110	6.32%	768,786	1,456,468	88.5%	1,288,936	7.03%	1,379,531	74.90%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR									
(17) SUB-TOTAL	59,080	17.2%	60,466	88,885	344.3%	62,412	15.26%	64,564	0.00%
(18) TOTAL Bfr EXPORT	782,190	6.0%	829,252	1,545,353.72	87.5%	1,351,348	6.86%	1,444,095	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,190	6.0%	829,252	1,545,354	87.5%	1,351,348	6.86%	1,444,095	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) ELI 2P-RTP	39,502	2.28%	40,403	197,774	68.3%	135,000	2.61%	138,526	40.51%
(9) MUNICIPAL	7,247	3.04%	7,467	17,248	89.7%	15,466	2.55%	15,861	65.38%
(10) UNMETERED	6,717	7.81%	7,242	19,020	11.0%	2,092	8.60%	2,272	442.67%
(11) SUB-TOTAL	649,678	6.70%	693,237	1,421,035	86.4%	1,227,152	6.74%	1,309,846	73.51%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	60,061	18.1%	61,549	87,442	334.7%	62,968	15.20%	65,119	0.00%
(18) TOTAL Bfr EXPORT	709,739	6.3%	754,786	1,508,477.72	85.5%	1,290,121	6.58%	1,374,965	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,739	6.3%	754,786	1,508,478	85.5%	1,290,121	6.58%	1,374,965	76%

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	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) ELI 2P-RTP	38,955	2.33%	39,862	194,969	69.2%	135,000	2.83%	138,819	38.60%
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	6,099	7.97%	6,585	13,878	11.0%	1,527	9.31%	1,669	530.44%
(11) SUB-TOTAL	713,664	6.93%	763,139	1,611,562	85.0%	1,369,013	7.55%	1,472,439	69.66%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	59,463	18.3%	60,944	91,556	289.1%	68,851	15.63%	71,289	0.00%
(18) TOTAL Bfr EXPORT	773,127	6.6%	824,084	1,703,118.10	84.4%	1,437,864	7.36%	1,543,728	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	1,703,118	84.4%	1,437,864	7.36%	1,543,728	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	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(8) ELI 2P-RTP	24,698	2.51%	25,318	195,551	69.0%	135,000	3.58%	139,835	25.15%
(9) MUNICIPAL	11,907	3.33%	12,303	24,505	97.0%	23,770	3.57%	24,619	69.41%
(10) UNMETERED	6,955	8.57%	7,552	17,703	100.0%	17,703	11.79%	19,790	53.00%
(11) SUB-TOTAL	833,274	7.69%	897,394	2,123,918	79.7%	1,692,891	9.88%	1,860,165	67.00%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	61,973	19.3%	63,609	102,356	249.1%	68,811	17.14%	71,715	0.00%
(18) TOTAL Bfr EXPORT	895,247	7.3%	961,003	2,226,273.56	79.1%	1,761,703	9.66%	1,931,880	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	895,247	7.3%	961,003	2,226,274	79.1%	1,761,703	9.66%	1,931,880	69%

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	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(8) ELI 2P-RTP	7,125	2.42%	7,297	198,043	32.8%	65,000	4.38%	67,846	14.46%
(9) MUNICIPAL	14,291	3.18%	14,746	31,754	86.8%	27,573	4.35%	28,772	68.89%
(10) UNMETERED	6,087	8.26%	6,590	12,997	100.0%	12,997	14.41%	14,870	59.57%
(11) SUB-TOTAL	1,000,986	7.68%	1,077,883	2,286,479	82.6%	1,889,630	12.83%	2,132,019	67.95%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	65,553	18.8%	67,226	102,902	271.6%	74,394	18.73%	78,035	0.00%
(18) TOTAL Bfr EXPORT	1,066,539	7.4%	1,145,109	2,389,381.17	82.2%	1,964,024	12.53%	2,210,055	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,066,539	7.4%	1,145,109	2,389,381	82.2%	1,964,024	12.53%	2,210,055	70%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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

NON-COIN DEMAND LOSSES

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

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NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,355,602**	**1,495,207**	**80,028**	**431,772**	**46,933**	**42,168**	**57,598**	**81,796**	**67,801**	**31,866**	**12,814**					
(2) FEBRUARY	**2,286,060**	**1,437,837**	**82,985**	**422,524**	**48,773**	**44,548**	**48,202**	**88,132**	**67,622**	**33,064**	**4,674**					
(3) MARCH	2,007,439	1,191,699	70,240	362,219	46,873	36,567	43,515	76,845	139,488	30,557	1,794					
(4) APRIL	1,693,838	977,652	54,238	291,476	45,631	30,414	42,620	81,262	138,935	21,902	2,212					
(5) MAY	1,434,982	750,419	46,163	257,470	42,793	35,281	47,820	89,922	138,592	15,612	2,607					
(6) JUNE	1,313,496	600,757	47,944	272,629	55,357	32,400	43,956	88,865	138,592	15,918	2,389					
(7) JULY	1,373,569	627,956	51,444	295,626	53,815	37,221	51,551	90,054	138,484	16,401	2,623					
(8) AUGUST	1,391,012	703,573	44,693	268,909	51,138	30,453	39,236	85,535	138,564	15,238	2,193					
(9) SEPTEMBER	1,320,718	572,585	48,692	295,996	54,324	31,480	49,363	100,746	138,526	15,861	2,272					
(10) OCTOBER	1,483,650	730,872	53,480	309,387	48,535	36,756	48,813	81,802	138,819	22,306	1,669					
(11) NOVEMBER	1,871,379	1,033,180	60,221	354,020	43,787	35,759	51,826	97,127	139,835	24,619	19,790					
(12) DECEMBER	**2,141,751**	**1,418,145**	**67,320**	**341,104**	**41,229**	**38,528**	**38,642**	**75,564**	**67,846**	**28,772**	**14,870**					
(13) TOT. SUMMED DMD.	20,673,498	11,539,883	707,448	3,903,132	579,189	431,577	563,142	1,037,648	1,453,105	272,117	69,907					
(14) 3 C/P DEMANDS	**6,783,414**	**4,351,189**	**230,332**	**1,195,401**	**136,936**	**125,244**	**144,442**	**245,492**	**203,269**	**93,701**	**32,357**					
(14) 3 C/P AVE DEMANDS	2,261,138	1,450,396	76,777	398,467	45,645	41,748	48,147	81,831	67,756	31,234	10,786	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,625**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**224,867**
	C/P INTERRUPTIBLE RIDER DEMANDS	**67,170**
	C/P FIRM LARGE INDUST. DEMANDS	**14,626**

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NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,093,627	1,309,469	71,176	388,367	43,920	36,984	51,933	77,384	65,000	30,554	11,222	[redacted]				
(2) FEBRUARY	2,047,318	1,269,272	74,330	382,499	45,829	39,381	43,735	83,666	65,000	31,787	4,126					
(3) MARCH	1,836,793	1,074,148	64,091	333,465	44,517	32,999	40,138	73,607	135,000	29,574	1,617					
(4) APRIL	1,568,181	892,049	50,029	270,986	43,606	27,780	39,691	78,244	135,000	21,281	2,018					
(5) MAY	1,339,778	689,980	42,871	240,847	41,053	32,470	44,802	86,863	135,000	15,211	2,397					
(6) JUNE	1,240,195	558,976	44,995	257,465	53,426	30,172	41,567	86,273	135,000	15,569	2,222					
(7) JULY	1,287,019	578,781	47,877	277,077	51,691	34,338	48,389	87,080	135,000	15,996	2,418					
(8) AUGUST	1,300,316	647,317	41,529	251,675	49,075	28,045	36,778	82,648	135,000	14,852	2,017					
(9) SEPTEMBER	1,237,940	527,249	45,279	277,214	52,155	29,015	46,302	97,380	135,000	15,466	2,092					
(10) OCTOBER	1,380,123	668,609	49,443	288,237	46,443	33,659	45,551	78,850	135,000	21,694	1,527					
(11) NOVEMBER	1,703,978	924,211	54,579	323,926	41,424	32,028	47,518	92,732	135,000	23,770	17,703					
(12) DECEMBER	1,899,271	1,239,496	59,767	306,317	38,542	33,726	34,787	71,426	65,000	27,573	12,997					
(13) TOT. SUMMED DMD.	18,934,538	10,379,557	645,964	3,598,075	551,681	390,598	521,190	996,152	1,410,000	263,326	62,357					
(14) 3 C/P DEMANDS	6,040,215	3,818,238	205,273	1,077,183	128,291	110,091	130,456	232,475	195,000	89,914	28,344					

(15)	3 C/P INTERRUPTIBLE RIDER DEMANDS	20,625
(16)	3 C/P FIRM LARGE INDUST. DEMANDS	211,850
	C/P INTERRUPTIBLE RIDER DEMANDS	67,170
	C/P FIRM LARGE INDUST. DEMANDS	10,214

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NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	1.00	0.94	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.11	1.06	0.49	1.02	6.01
(4) APRIL	1.33	1.48	1.42	1.37	1.00	1.37	1.13	1.01	0.49	1.43	4.88
(5) MAY	1.58	1.93	1.66	1.55	1.07	1.18	1.01	0.91	0.49	2.00	4.14
(6) JUNE	1.72	2.41	1.60	1.46	0.82	1.29	1.10	0.92	0.49	1.96	4.52
(7) JULY	1.65	2.31	1.49	1.35	0.85	1.12	0.93	0.91	0.49	1.90	4.11
(8) AUGUST	1.63	2.06	1.72	1.48	0.89	1.37	1.23	0.96	0.49	2.05	4.92
(9) SEPTEMBER	1.71	2.53	1.58	1.35	0.84	1.33	0.98	0.81	0.49	1.97	4.75
(10) OCTOBER	1.52	1.98	1.44	1.29	0.94	1.14	0.99	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.40	1.27	1.13	1.04	1.17	0.93	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	1.00	1.09	0.73

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19
May, June	1.65	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98
Jul, Aug, Sep	1.66	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97
Oct, Nov	1.35	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

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NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

	MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1)	(1) JANUARY	8.07%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(2)										
(1)	(2) FEBRUARY	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(2)										
(1)	(3) MARCH	8.00%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(2)										
(1)	(4) APRIL	7.39%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(2)										
(1)	(5) MAY	7.06%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(2)										
(1)	(6) JUNE	6.93%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(2)										
(1)	(7) JULY	6.66%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(2)										
(1)	(8) AUGUST	6.32%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(2)										
(1)	(9) SEPTEMBER	6.70%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(2)										
(1)	(10) OCTOBER	6.93%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(2)										
(1)	(11) NOVEMBER	7.69%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(2)										
(1)	(12) DECEMBER	7.68%	8.27%	8.22%	7.91%	5.11%	7.73%	6.78%	3.58%	8.26%
(2)										
(1)	**(13) ANNUAL AVE**	**7.38%**	**8.25%**	**8.16%**	**7.83%**	**5.02%**	**7.64%**	**6.68%**	**3.52%**	**8.14%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.56%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.70%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.33%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.05%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.15%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
5.92%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
6.77%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.03%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
6.74%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
7.55%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
9.88%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
12.83%	14.41%	12.64%	11.36%	6.97%	14.24%	11.08%	5.79%	14.41%
9.18%	**11.18%**	**9.52%**	**8.48%**	**4.99%**	**10.49%**	**8.05%**	**4.17%**	**12.11%**

EXHIBIT 9D
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NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.63%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.57%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	4.96%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.63%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.50%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.23%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	3.89%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.27%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.50%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.26%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	5.25%	5.84%	5.79%	5.48%	2.68%	5.30%	4.35%	1.15%	5.83%
(13) ANNUAL AVE	**4.95%**	**5.82%**	**5.73%**	**5.40%**	**2.59%**	**5.21%**	**4.25%**	**1.09%**	**5.71%**

EXHIBIT 9D
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NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND 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

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.34%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%
7.48%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%
5.11%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%
3.83%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%
2.93%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%
1.70%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%
2.54%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%
2.81%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%
2.52%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%
3.33%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%
5.66%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%
8.60%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	1.57%	10.19%
4.96%	**6.96%**	**5.29%**	**4.26%**	**0.76%**	**6.27%**	**3.83%**	**-0.06%**	**7.88%**

Transmission	
2.43%	4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

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	64.4%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.4%
(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	17.7%
(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	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.1%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.6%
(8) PHP	304,283	2.3%	311,353	199,370	32.6%	65,000	4.3%	67,801	52.42%	203,269	3.0%
(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	77,000	8.1%	83,268	21,982	51.1%	11,222	14.2%	12,814	74.18%	32,357	0.5%
(11) SUB-TOTAL	9,923,466	7.4%	10,656,169	2,744,093	76.0%	2,086,010	12.6%	2,347,983	51.80863%	6,758,364	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	700,774	0	718,273	117,118	2	72,723	0	76,246	1	240,665	
(18) TOTAL Bfr EXPORT	10,624,240	7.1%	11,374,442	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.56%	6,999,029	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,624,240	7.1%	11,374,442	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.56%	6,999,029	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE										
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987
HV TRANSMISSION SERVICE										
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214
(24) MUNICIPAL	67,806	4.2%	70,645	15,245	108.3%	16,512	4.2%	17,203	45.0%	50,924
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)										
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882
(31) LARGE GENERAL	357,053	4.8%	374,976	62,656	70.1%	43,920	4.8%	46,933	86.8%	136,936
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874
(34) LG, LIR, MUNICIPAL SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES
(1) DOMESTIC	$504,991	$462,874	8.95	$176,655	$1,144,520	$1,112,720	97.22
(2) SMALL GENERAL	26,962	31,960	8.97	11,007	$69,928	$72,990	104.38
(3) GENERAL	139,000	193,855	8.95	8,055	$340,909	$356,973	104.71
(4) LARGE GENERAL	14,284	31,191	8.74	393	$45,868	$48,030	104.71
(5) SMALL INDUSTRIAL	14,828	22,762	8.95	1,449	$39,039	$40,878	104.71
(6) MEDIUM INDUSTRIAL	16,582	36,691	8.85	287	$53,561	$56,085	104.71
(7) LARGE INDUSTRIAL	12,483	59,704	8.60	664	$72,851	$76,283	104.71
(8) ELI 2P-RTP	12,009	26,063	8.57	69	$38,141	$39,938	104.71
(9) MUNICIPAL	8,855	10,687	8.52	166	$19,708	$20,636	104.71
(10) UNMETERED	12,584	6,902	8.96	3,475	$22,961	$22,961	100.00
(11) SUB-TOTAL	$762,577	$882,689	8.89	$202,220	**$1,847,486**	$1,847,494	100.00
(12) DIRECT EXP./ REV					$86,863	$94,587	
(13) RETURN ON DIRECT EXP.					$7,725	$0	
(14) TOTAL					$1,942,073	$1,942,081	8
					94,587	$94,587	-

VARIANCE CALC

TOTAL OPER. (Sep 17, 2025)	VARIANCE	% VARIANCE
$1,144,848.0	($328.041)	-0.029%
$69,948.2	($19.866)	-0.028%
$341,041.7	($132.622)	-0.039%
$45,887.1	($18.585)	-0.041%
$39,053.1	($14.309)	-0.037%
$53,581.1	($20.367)	-0.038%
$72,886.0	($35.278)	-0.048%
$37,589.4	$551.199	1.466%
$19,717.5	($9.933)	-0.050%
$22,962.2	($0.926)	-0.004%
$1,847,514.5	($28.7)	-0.002%
$86,835.5	$27.180	0.031%
$7,723.0	$1.546	0.020%
$1,942,072.913	($0.0)	0.000%

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE							RATE BASE 2026	RATE BASE 2027
(1)	STEAM PLANT	458,622						419,903	497,342
(2)	***STEAM PLANT - CWIP***	***4,174***						***4,374***	***3,974***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930						352,418	335,442
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(5)	HYDRO PLANT	703,062						685,374	720,751
(6)	***HYDRO PLANT - CWIP***	***38,477***						***33,823***	***43,131***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863						10,884	10,842
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(9)	WIND PLANT	153,668						158,510	148,826
(10)	***WIND PLANT - CWIP***	***196***						***196***	***196***
(11)	SOLAR PLANT	1,224						1,255	1,193
(12)	***SOLAR PLANT - CWIP***	***-0***						***-0***	***-0***
(13)									
(14)	GAS TURBINE - OTHER PLANT	77,087						76,069	78,105
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***2,431***						***692***	***4,171***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(18)	LM6000 PLANT	96,186						92,802	99,569
(19)	***LM6000 PLANT - CWIP***	***186***						***60***	***312***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0						0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
			Check						
	Total Generation Plant bfr Gen-related Transmission Assets	***1,844,643***	1,844,643					***1,797,215***	***1,892,070***
	Total Generation CWIP bfr Gen-related Transmission Assets	***45,464***	45,464					***39,145***	***51,784***
(22)	***Total Generation bfr Gen-related Transmission Assets***	***1,890,107***	1,890,107					***1,836,360***	***1,943,854***
	ECEI Batteries Plant	166,178						***171,846***	***160,511***
	ECEI Batteries CWIP	-0						***-0***	***-0***
	Generation-related Trans Assets Plant	64,074						***51,342***	***76,806***
	Generation-related Trans Assets CWIP	0						***0***	***0***
	Subtotal	***230,253***						***223,188***	***237,317***
	Total Generation Plant	***2,074,895***						***2,020,403***	***2,129,388***
	Total Generation CWIP	***45,464***						***39,145***	***51,784***
	Total Generation	***2,120,360***						***2,059,548***	***2,181,171***
(23)			**T&D Adj.**				**Average RB before T&D Adj.**		
(24)	TRANSMISSION PLANT	814,285	($187,906)				1,002,191	973,897	1,030,485
(25)	***TRANSMISSION PLANT - CWIP***	***182,943***					182,943	***141,193***	***224,692***
(26)	***Total Transmission***	***997,227***					1,185,133	***1,115,090***	***1,255,177***
(27)									
(28)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(29)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(30)					**CWIP**		**CWIP**		
(31)			**T&D Adj.**	**Distr. CWIP**	**2026**		**2027**	**Average Distr. RB before CWIP & T&D Adj.**		
(32)	DIST.PLT.- LAND	$5,050	$477.6	9	9		9	$4,563	4,563	4,563
(33)	DIST.PLT.- EASEMENTS & SURVEY	$207,143	$164	410	398		422	$206,569	191,758	221,380
(34)	DIST.PLT.- OTHER	$20,781	$29,205	(17)	-17		-16	($8,408)	-8,207	-8,609
(35)	DIST.PLT.- SUBSTATIONS	$192,024	$180,562	23	22		23	$11,438	10,629	12,248
(36)	DIST.PLT.- POLES & FIXTURES	$441,257	$6,531	861	854		869	$433,865	411,842	455,888
(37)	DIST.PLT.- O/H LINES	$188,928	($32,107)	438	443		434	$220,596	213,626	227,567
(38)	DIST.PLT.- U/G LINES	$61,657	$3,073	116	122		111	$58,468	58,805	58,131
(39)	DIST.PLT.- LINE TRANSFORMERS	$405,674	$0	804	801		807	$404,870	386,240	423,499
(40)	DIST.PLT.- SERVICES	$58,531	$0	116	119		113	$58,415	57,265	59,565
(41)	DIST.PLT.- METERS	$68,109	$0	135	143		127	$67,974	69,056	66,892
(42)	DIST.PLT.- STREET LIGHTING	$36,113		72	73		70	$36,041	35,405	36,677
(43)										
(44)	***Total***	***$1,685,267***	***$187,906***	***2,968***	***2,968***		***2,968***	***$1,494,392***	***$1,430,983***	***$1,557,802***
(45)			**2024 Actuals**							
(46)	SUBSTS.-DISTRIBUTION BULK POWER	$176,685	$41,794	92%						
(47)	SUBSTS.-DISTRIBUTION GENERAL	$15,338	$3,628	8%						
(48)		$192,024	$45,422	100%						
(49)										
(50)	DISTRIBUTION	34,037							37,483	30,590
(51)	TRANSMISSION	2,509							2,708	2,311
(52)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282							37,252	41,312
(53)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565							54,831	64,298
(54)	RETAIL	36,737							39,858	33,616
(55)	NON-FUNCTIONALIZED	297,058							297,891	296,226
(56)	GENERAL PROPERTY PLANT	469,187							470,022	468,353
(57)	**GENERAL PROPERTY PLANT - CWIP**	29,234							19,601	38,868
(58)	**Total General Property**	***498,422***							489,623	507,221
(59)			**Check**							
(60)	***Total Plant in Service***	4,810,413	5,040,666						***4,895,304***	***5,186,027***
(61)	***Total Plant CWIP***	260,609	260,609						***202,907***	***318,312***
(62)	***Total Plant***	***5,071,023***	***5,301,275***						***5,098,211***	***5,504,339***
(63)										
(64)	**WORKING CAPITAL & DEFERRED CHARGES**									
(65)										
(66)	WORKING CAPITAL - CASH FUEL	0							0	0
(67)	WORKING CAPITAL - CASH OTHER	126,109		Source: 2014 COSS					137,528	114,690
(68)	WORKING CAPITAL - MAT. & SUP. FUEL	219,858		84,441					301,971	286,993
(69)	WORKING CAPITAL - MAT. & SUP. OTHER	74,624		28,661						
(70)	DEFERRED CHARGES - Financing	20,546		113,102					21,099	19,993
(71)	DEFERRED CHARGES - Tax	22,739							23,925	21,553
(72)	DEFERRED CHARGES - Pension	184,035							170,285	197,785
(73)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO		ARO average			
(74)	DEFERRED CHARGES - FAM Deferral	3,900							8,624	-823
(75)	DEFERRED CHARGES - Other	20,888							24,897	16,879
(76)	DEFERRED CHARGES - Other (DSM)	446							795	97
(77)	DEFERRED CHARGES - Other (LED)	-2							-2	-2
(78)	DEFERRED CHARGES - FCR	16,136			Adjustment		***Average ARO***		5,171	27,100
(79)	DEFERRED Credits - ARO Steam	-85,653				0	-85,653		***-83,440***	***-87,867***
(80)	DEFERRED Credits - ARO Hydro	-42,561				0	-42,561		***-41,468***	***-43,655***
(81)	DEFERRED Credits - ARO Wind	-17,384				0	-17,384		***-16,933***	***-17,835***
(82)	DEFERRED Credits - ARO LM6000	-1,468				0	-1,468		***-1,430***	***-1,506***
(83)	DEFERRED Credits - ARO CT	-6,573				0	-6,573		***-6,404***	***-6,742***
(84)	DEFERRED Credits - ARO Transformers (Transmission)	-7				0	-7		***-16***	***2***
(85)	DEFERRED Credits - ARO Substations (Distribution)	-1				0	-1		***-1***	***-1***
(86)	DEFERRED Credits - ARO Transformers (Distribution)	-7				0	-7		***-16***	***3***
(87)	DEFERRED Credits - Other (Steam)	-30,940							-30,128	-31,753
(88)	DEFERRED Credits - Cost of Removal Liability (COR)	-7,260							3,821	-18,341
(89)	CONTRACT RECEIVABLE	97,427							95,331	99,523
(90)	***Total***	***594,852***				0	-153,654	594,852	613,609	576,094
(91)										
(92)	Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedule	(149,707)	(157,600)
(93)								ARO & COR from RB Tbl	-149,709	-157,601
(94)	***Total Rate Base***	***5,665,874***					0	Var	-1.1768	-1.1768
(95)									0%	0%
(96)										
(97)	***ARO TOTAL***	***-153,654***							***-149,707***	***-157,600***
(98)										
(99)	**OPERATING EXPENSES**									
(100)										
(101)	**OFFICE OF THE PRESIDENT**									
(102)	EXECUTIVE MANAGEMENT	1,877.0								
(103)										
(104)	CORPORATE INSURANCE	10,029.1								
(105)	CORPORATE SECRETARY	1,792.5								
(106)	CORPORATE SECRETARY & INSURANCE	11,821.6								
(107)										
(108)	LEGAL SERVICES	5,177								
(109)										
(110)	**VP EXTERNAL RELATIONS**									
(111)	COMM. & PUBLIC AFFAIRS	3,549.7								
(112)										
(113)										
(114)	ENVIRONMENTAL POLICIES & PROGRAMS	322								
(115)										
(116)										
(117)	**CUSTOMER OPERATIONS:**									
(118)										
(119)	**Labour-related O&M**									
(120)	GENERATION	69,509.7	69,509.7							
(121)	TRANSMISSION	18,909.1								
(122)	DISTRIBUTION	54,088.6	72,997.8	72,997.8	0.0					
(123)	RETAIL	32,063.9								
(124)	***TOTAL FUNCTIONAL AREAS***	***174,571.36***	105,061.7	105,061.70	0.0					
(125)										
(126)	**Corporate Groups**									
(127)	(15) EXECUTIVE MANAGEMENT	1,312.7								
(128)	(16) LEGAL SERVICES	1,938.0								
(129)	(16) CORP. SECRETARY	-								
(130)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2								
(131)	(18) REGULATORY AFFAIRS	2,357.4								
(132)	(19) FINANCE GROUP	4,047.7								
(133)	(20) PROCUREMENT	7,620.6								
(134)	(20) IT	20,139.1								
(135)	(21) HUMAN RESOURCES	6,461.9								
(136)	GENERATION SERVICES	9,518.3								
(137)	(25) OTHER EXPENSES	15,013.7								
(138)	***TOTAL CORPORATE GROUPS***	***70,207.84***								

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(139)					
(140)	***TOTAL LABOUR RELATED***	***244,779.20***	244,779.2	0.0	
(141)	TRANSMISSION CONTROL CENTER	3,619.3			
(142)	**GENERATION, TRANSMISSION AND DISTRIBUTION**				
(143)	TRANSMISSION BEFORE STORM EXPENSES	21,298		99%	
(144)	TRANSMISSION STORM EXPENSES	248		1%	
(145)	**TRANSMISSION TOTAL**	**21,546**	**0**		
(146)	DISTRIBUTION TOTAL:				
(147)	SUBSTATIONS	1,541.4			
	OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7		60%	
	OVERHEAD LINES STORM EXPENSES	23,565.1		40%	
(148)	OVERHEAD LINES	**58,912.8**	**0**	1	
(149)	UNDERGROUND LINES	589.0			
(150)	LINE TRANSFORMERS	0.0			
(151)	METERS	0.0			
(152)	COMMUNICATIONS	0.0			
(153)	STREET LIGHTING	589.0			
(154)	***TOTAL DISTRIBUTION***	***61,632.2***			
(155)					
(156)	***TOTAL G &T & D***	***83,178.5***	85,219.5	-2,041.0	
(157)			Amount	Weights	Source: CS subfunctionalization Sep 7
(158)	**CUSTOMER SERVICE**				
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2		5.4%	2,302,586
(160)	CUSTOMER SOLUTIONS	3,844.5		13.4%	5,755,023
(161)	***Total***	***5,382.7***		18.8%	***8,057,609***
(162)					
(163)	**CALL CENTRE**				
(164)	CUSTOMER CARE ADMIN	1,235.0		4.3%	1,848,731
(165)	CUSTOMER CARE	6,939.6		24.3%	10,388,221
(166)	***Total***	***8,174.6***		28.6%	***12,236,952***
(167)					
(168)	**REVENUE OPERATIONS**				
(169)	BILLING SERVICES & PAYMENTS	2,298.4		8.0%	3,440,617
(170)	REVENUE OPS ADMIN	-		0.0%	-
(171)	METER DATA SERVICES	440.5		1.5%	659,475
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9		4.2%	1,787,184
(173)	METER SERVICES - FIELD	1,446.7		5.1%	2,165,666
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9		16.3%	6,968,071
(175)	METER SERVICES - INSPECTORS	-	7,736	0.0%	-
(176)	BAD DEBT EXPENSE	5,012.9		17.5%	7,503,950
(177)	***Total***	***15,047.3***		52.6%	***22,524,963***
	Customer Service Total	***28,604.7***	**28,604.7**	100.0%	***42,819,524***
(178)			**0**		
(179)					
(180)	**REGULATORY AFFAIRS**				
(181)	Advocacy Expense	1,931.0			
(182)	Other Expenses	7,581.9			
(183)	***Subtotal***	***9,513.0***			
(184)					
(185)	**Generation Services**				
(186)	Environmental Services	2,623.4			
(187)	Project Implementation	1,082.7			
(188)	EAM	8,631.4			
(189)	***Total***	***12,337.5***			
(190)					
(191)	**SENIOR VP & CFO**				
(192)	(a) INTERNAL AUDIT	1,824.9			
(193)	(b) INVESTOR RELATIONS	277.7			
(194)	(c) VP FINANCE & TREASURER	469.7			
(195)	(d) TREASURER	435.1			
(196)	(e) CORPORATE TAX	907.6			
(197)	**-- GM FINANCE**				
(198)	(a) CORPORATE CONTROLLER	3,645.7			
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0			
(200)					
(201)	**VP ENTERPRISE SERVICES**				
(202)	-- PROCUREMENT & FACILITIES	12,656.2			
(203)	-- INFORMATION TECHNOLOGY	47,662.3			
(204)					
(205)	**VP HUMAN RESOURCES**				
(206)	-- HUMAN RESOURCES	11,248.4			
(207)					
(208)	**POWER PRODUCTION**				
(209)	-- POWER PRODUCTION - FUEL	366,094.3			
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7			
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5			
(212)	-- POWER PRODUCTION - WIND	8,527.7			
(213)	-- POWER PRODUCTION - SOLAR	139.2			
(213)	-- POWER PRODUCTION - LM6000	656.5			
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9			
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9			
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT				
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3			
(218)	-- POWER PRODUCTION - GEN. SERV.				
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0			
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	2,041.0			
(221)	-- POWER PRODUCTION - H/R				
(222)	-- POWER PRODUCTION - ENVIR. POLICY				
(223)	-- POWER PRODUCTION - EXECUTIVE				
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8			
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2			
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,196.8			
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,829.1			
(228)	-- PURCHASED POWER - MARITIME LINK	203,880	90,039.5	87,998.5	
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0			
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7			
(231)	-- PURCHASED POWER - Imports	89,972.5			
(232)	-- BUTU CAPACITY CREDIT	394.5			
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.56	System Planniing and ECI
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0			
(235)	DSM EXPENSES - Demand-related ATL Classes		924,980.0	924,980.0	0.0
(236)	DSM EXPENSES - Energy-related ATL Classes				
(237)	DSM EXPENSES - Directly Assigned ATL Classes				
(238)	DSM EXPENSES - BTL Classes				
(239)	FCR DEFERRAL	0			
(240)	GRANTS IN LIEU OF TAXES	51,549	Adj to Balance =	0	
(241)					
(242)	***DEPRECIATION AND ACCRETION :***			ADJUSTMENT	TOTAL
(243)					
(244)	***GENERATION***				
(245)	STEAM	49,858.8	**0.000**	0.0	49,859
(246)	HYDRO	17,266.3		0.0	17,266
(247)	WIND	13,334.4		0.0	13,334
(248)	SOLAR	61.5		0.0	61
(249)	LM6000	7,371.9		0.0	7,372
(250)	GAS TURBINE - OTHER	3,238.8		0.0	3,239
(251)	***TOTAL GENERATION***	***91,131.6***		***0.0***	***91,131.6***
(252)					
(253)	*ECEI BATTERIES*	8,877.2			
(254)	*GEN-RELATED TRANS ASSETS*	1,695.0			
(255)					
(256)	***TOTAL GENERATION***	***101,703.9***			
(257)					
(258)					
(259)	***TRANSMSSION***				
(260)	Transmission - HV	0		0.0	0.0
(261)	Transmission - EHV	31,475	**0.0**	0.0	31,475.4
(262)	***TOTAL TRANSMISSION***	***31,475.4***		***0***	***31,475***
(263)					
(264)	***DISTRIBUTION***				
(265)	DISTRIBUTION - Land	0.0	0	0.0	0
(266)	DISTRIBUTION - Easements	3,573.7	0	0.0	3,574
(267)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393
(268)	DISTRIBUTION - Substations	9,632.0	0	0.0	9,632
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210
(270)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809
(271)	DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997
(272)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216
(273)	DISTRIBUTION - Services	3,513.5	0	0.0	3,514
(274)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399
(275)	DISTRIBUTION -Streetlights	4,917.7	0	0.0	4,918
(276)	***DISTRIBUTION TOTAL***	***99,661.9***	*0.000*	0	**99,662**
(277)					
(278)	***GENERAL PROPERTY***		***Adj***		
(279)	GENERATION	0.0			
(280)	DISTRIBUTION	6,892.9		0.0	6,893
(281)	TRANSMISSION	396.6		0.0	397
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7		0.0	2,990
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3		0.0	8,575
(284)	RETAIL	6,242.3		0.0	6,242
(285)	NON-FUNCTIONALIZED	42,846.9		0.0	42,847
(286)	***GENERAL PROPERTY***	***67,943.7***		***0***	***67,944***
(287)				***0.0***	***199,324***
(288)	***TOTAL DEPRECIATION AND ACCRETION***	***290,212.7***		**0.0**	**290,212.7**

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$938.34	$992.68	$7,581.94	$9,513

								DEPRECIATION	ACCRETION
(245)	STEAM	0.0	49,859			49,859	47,135	2,724	
(246)	HYDRO	0.0	17,266			17,266	16,586	680	
(247)	WIND	0.0	13,334			13,334	13,078	257	
(248)	SOLAR	0.0	61			61	61	0	
(249)	LM6000	0.0	7,372			7,372	7,394	-22	
(250)	GAS TURBINE - OTHER	0.0	3,239			3,239	3,057	182	
(251)	***TOTAL GENERATION***	***0.0***	***91,131.6***		***0.0***	***91,131.6***	***87,310.2***	***3,821.4***	
(252)									
(253)	*ECEI BATTERIES*						8,877		
(254)	*GEN-RELATED TRANS ASSETS*						1,695		
(255)									
(256)	***TOTAL GENERATION***								
(257)									
(258)									
(259)	***TRANSMSSION***								
(260)	Transmission - HV	0.0	0.0		0	0	0	0	
(261)	Transmission - EHV	0.0	31,475.4		-10,096	41,571	41,571	0	
(262)	***TOTAL TRANSMISSION***	***0***	***31,475***		***-10,096***	***41,571***	***41,571***	***0***	
(263)									
(264)	***DISTRIBUTION***								
(265)	DISTRIBUTION - Land	0.0	0			0	0	0	
(266)	DISTRIBUTION - Easements	0.0	3,574		2.5	3,571	3,571	0	
(267)	DISTRIBUTION - Other	0.0	1,393		962.9	431	431	0	
(268)	DISTRIBUTION - Substations	0.0	9,632		9,114.9	517	517	0	
(269)	DISTRIBUTION - Poles and Fixtures	0.0	22,210		317.5	21,893	21,893	0	
(270)	DISTRIBUTION - OH Lines	0.0	12,809		(370.0)	13,179	13,179	0	
(271)	DISTRIBUTION - UG Lines	0.0	2,997		67.9	2,929	2,929	0	
(272)	DISTRIBUTION - Line Transformers	0.0	30,216			30,216	30,216	0	
(273)	DISTRIBUTION - Services	0.0	3,514			3,514	3,514	0	
(274)	DISTRIBUTION - Meters	0.0	8,399			8,399	8,399	0	
(275)	DISTRIBUTION -Streetlights	0.0	4,918			4,918	4,918	0	
(276)	***DISTRIBUTION TOTAL***	0	**99,662**		10095.66747	89566.25737	89566.25737	0	
(277)									
(278)	***GENERAL PROPERTY***								
(279)	GENERATION						0	0	0
(280)	DISTRIBUTION	0.0	6,893			6,893	6,893	0	
(281)	TRANSMISSION	0.0	397			397	397	0	
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	0.0	2,990			2,990	2,990	0	
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	0.0	8,575			8,575	8,575	0	
(284)	RETAIL	0.0	6,242			6,242	6,242	0	
(285)	NON-FUNCTIONALIZED	0.0	42,847			42,847	42,847	0	
(286)	***GENERAL PROPERTY***	***0***	***67,944***			***67,944***	***67,944***	***0***	
(287)		***0.0***	***199,324***		***20,191.3***	***179,133***	***179,133***	***0***	
(288)	***TOTAL DEPRECIATION AND ACCRETION***	**0.0**	**290,212.7**		**0.0**	**290,212.7**	**286,391.3**	**3,821.4**	

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

(289)											
(290)	GLACE BAY RETIREMENT	**0**			Interest Charges				Corporate Taxes		
(291)	INTEREST CHARGES	154,075		Interest & Other Exp	146,918	**0.0**		Corporate Income Tax	2,729	**0.00**	
(292)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**24,500.0**	**0**		Regulatory Amort.	**8,279**	**0**	
(293)	CORPORATE TAXES	11,008		Allowance for Funds	(17,343)			Costs of Goods Sold	0		
(294)	RETAINED EARNINGS	212,356	**0.00**	Net	154,075			Settlement Adj.	0		
(295)	***Normal Interruption Cost***	***160.44***							11,008		
(296)	**Interr. Rider Coincident Demand & CD Losses**	***69,857***									
(297)	***PHP Interruptible Credit Data Inputs***										
(298)	Power Factor Adjustment	*1.06*									
(299)	LIR Credit ($/kVA)	*-7.667*									
(300)	% Premium for Priority Interruptions	10.0%									
(301)	**OPERATING ALLOCATIONS**										
(302)	**FCR Deferral - Generation**	**67.30%**									
(303)	**FCR Deferral - Transmission**	**32.70%**									
(304)		***100.00%***									
(305)											
(305)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023								
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%								
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%								
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%								
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%								
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%								
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%								
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%								
(313)	CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP	0.00%	0.00%								
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%								
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%								
(316)	***Total***	***100.00%***									
(317)											
(318)	**METER DATA SERVICES ALLOCATORS**										
(319)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%								
(320)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%								
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%								
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%								
(323)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%								
(324)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%								
(325)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%								
(326)	METER DATA SERVICES ALLOCATOR - ELI 2P-RTP	0.43%	0.43%								
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%								
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%								
(329)	***Total***	100.00%	100.43%								
(330)			2023 COSS								
(331)	**UNIT METER COSTS**										
(332)	Residential		129.17	113.00							
(333)	Small General		146.15	111.72							
(334)	General		565.62	392.00							
(335)	Large General		1,811.88	692.00							
(336)	Small Industrial		589.45	196.84							
(337)	Medium Industrial		1,611.77	692.00							
(338)	Large Industrial		1,891.93	1,106.00							
(339)	ELI 2P-RTP		1,824.69	1,106.00							
(340)	Municipal		1,891.93	1,106.00							
(341)	Unmetered		-								
(342)											
(343)	**DIRECT FAM-related EXPENSES**										
(344)	FUEL		55,224.498								
(345)	PURCHASES - OTHER THAN BIOMASS AND WIND		91.136								
(346)	PURCHASES - BIOMASS		69.363								
(347)	MARITIME LINK		667.587								
(348)	PURCHASES - WIND ERIS		106.816								
(349)	PURCHASES - WIND NRIS		583.407								
(350)	IMPORTS		295.503								
(351)	BUTU CAPACITY CREDIT		(394.480)								
(352)	EXPORT SALES		-								
(353)	***Total***		***56,643.830***								
(354)											
(355)	**TOTAL REVENUE OF ATL RATE CLASSES**										
(356)	Switch from Prelim to Actual			56,643.830	1.00	1					
(357)	ELECTRIC REVENUE - DOMESTIC - REG		1,112,720.32	1,112,720.32	1,112,720						
(358)	ELECTRIC REVENUE - SMALL GENERAL		72,989.85	72,989.85	72,990						
(359)	ELECTRIC REVENUE - GENERAL		356,972.60	356,972.60	356,973						
(360)	ELECTRIC REVENUE - GENERAL LARGE		48,029.79	48,029.79	48,030						
(361)	ELECTRIC REVENUE - SMALL INDUST.		40,878.32	40,878.32	40,878						
(362)	ELECTRIC REVENUE - MEDIUM INDUST.		56,084.52	56,084.52	56,085						
(363)	ELECTRIC REVENUE - LARGE INDUSTRIAL		76,283.46	76,283.46	76,283						
(364)	ELECTRIC REVENUE - ELI 2P-RTP		39,937.76	39,937.76	39,938	0					
(365)	ELECTRIC REVENUE - MUNICIPAL		20,636.19	20,636.19	20,636						
(366)	ELECTRIC REVENUE - UNMETERED		22,961.29	22,961.29	22,961						
(367)	***Total***		**1,847,494.12**	**1,847,494.12**	1,847,494.12	$2,054,585			0		
(368)				0	$112,503	$94,587	BTL				
(369)	EXPORT SALES		-			1959997.377			112503.2596		
(370)	FX Interest										
(371)											
(372)	**FX COST REVENUE OF BTL RATE CLASSES**						Var				
(373)	SHORE POWER	PROD	11.680		11.680			0.000			
(374)	SHORE POWER	TRANS	0.00		0.000			0.000			
(375)	SHORE POWER	DIST	21.79		21.795			0.000			
(376)	SHORE POWER	RETAIL	4.99	38.46	4.988	38.5		0.000		0.0	
(377)	GEN.REPL./LOAD FOLL.	PROD	(112.31)		(112.307)			0.000			
(378)	GEN.REPL./LOAD FOLL.	TRANS	-		-			0.000			
(379)	GEN.REPL./LOAD FOLL.	DIST	-		-			0.000			
(380)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	-37.1	75.217	-37.1		0.000		0.0	
(381)	ELIADC	PROD	1,012.53		1,012.529			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	941.45		941.452			0.000			
(386)	BUTU	TRANS	-		-			0.000			
(387)	BUTU	DIST	-		-			0.000			
(388)	BUTU	RETAIL	31.27	972.7	31.273	972.7		0.000		0.0	
(389)	SPILL	PROD	-		-			0.000			
(390)	SPILL	TRANS	-		-			0.000			
(391)	SPILL	DIST	-		-			0.000			
(392)	SPILL	RETAIL	5.21	5.2	5.212	5.2		0.000		0.0	
(393)	REAL TIME PRICING	PROD	162.75		162.746			0.000			
(394)	REAL TIME PRICING	TRANS	107.69		107.690			0.000			
(395)	REAL TIME PRICING	DIST	-		-			0.000			
(396)	REAL TIME PRICING	RETAIL	1.24	271.7	1.235	271.7		0.000		0.0	
(397)	OATT	PROD	211.04		211.040			0.000			
(398)	OATT	TRANS	513.45		513.448			0.000			
(399)	OATT	DIST	-		-			0.000			
(400)	OATT	RETAIL	19.74	744.2	19.742	744.2		0.000		0.0	
(401)	EBS	PROD	1,927.02		1,927.022			0.000			
(402)	EBS	TRANS	871.35		871.353			0.000			
(403)	EBS	DIST	1,529.30		1,529.297			0.000			
(404)	EBS	RETAIL	123.70		123.698	4,451.4		0.000			
(405)	RTR	PROD	13,109.89		13,109.892			0.000			
(406)	RTR	TRANS	5,927.98		5,927.979			0.000			
(407)	RTR	DIST	10,404.10		10,404.099			0.000			
(408)	RTR	RETAIL	841.54		841.544	30,283.5		0.000			
(409)	***Total***		***37,742.626***	**-**	***37,742.626***	***37,742.6***		***0.000***		***0.0***	
(410)											
(411)	**TOTAL REVENUE OF BTL RATE CLASSES**										
(412)	SHORE POWER		153.1		153.1			0.000			
(413)	GEN.REPL./LOAD FOLL		1,136.6		1,136.6			0.000			
(414)	ELIADC		41,826.9		41,826.9			0.000			
(415)	BUTU		3,246.9		3,246.9			0.000			
(416)	SPILL		5.2		5.2			0.000			
(417)	REAL TIME PRICING		1,296.0		1,296.0			0.000			
(418)	OATT		744.2	48,408.864	744.2			0.000			41859.47099
(419)	EBS		15,694.1		15,694.1						
(420)	RTR		30,283.5	94,386.456	30,283.5						
(421)	SOLAR GARDEN RIDER (SGR)		200.7	**-**	***94,386.456***			***0.000***			
(422)	***TOTAL***		***94,587.163***							0	
				Historic Class							
(423)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***	2027 Budg. =	***6,032.0824***					
(424)	LATE PAYMENT CHARGE - DOMESTIC		4,926.3	81.7%							
(425)	LATE PAYMENT CHARGE - SMALL GENERAL		280.5	4.7%							
(426)	LATE PAYMENT CHARGE - GENERAL		647.5	10.7%							
(427)	LATE PAYMENT CHARGE - GENERAL LARGE		2.8	0.0%							
(428)	LATE PAYMENT CHARGE - SMALL INDUST.		72.4	1.2%							
(429)	LATE PAYMENT CHARGE - MEDIUM INDUST.		96.3	1.6%							
(430)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%							
(431)	LATE PAYMENT CHARGE - ELI 2P-RTP		-	0.0%							
(432)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%							
(433)	LATE PAYMENT CHARGE - UNMETERED		5.0	0.1%							
(434)	***TOTAL***		***6,032.1***	100.0%							
(435)											
(436)											

NOVA SCOTIA POWER INC.
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(IN THOUSANDS OF DOLLARS)

(437)	**Connection Charges & Removal of Meters**		***Historic Class Weighted Ave***	Connection Charges	Removal of Meters	
(438)	MISCELLANEOUS REVENUE - DOMESTIC	3,470.8	94.4%	1,681	1,790	
(439)	MISCELLANEOUS REVENUE - SMALL GENERAL	142.2	3.9%	69	73	
(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 - ELI 2P-RTP	-	0.0%	-	-	
(446)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-	
(447)	MISCELLANEOUS REVENUE - UNMETERED	5.0	0.1%	2.4	2.6	
(448)	***TOTAL***	***3,675.0***	100.0%	1,780.1	1,894.9	
(449)						
			Historic Class Weighted Ave			
(450)				**Test Y Rev**	**160.2**	
(451)	NSF - DOMESTIC	155.2	96.9%			
(452)	NSF - SMALL GENERAL	3.0	1.8%			
(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 - ELI 2P-RTP	0.0	0.0%			
(459)	NSF - MUNICIPAL	0.0	0.0%			
(460)	NSF - UNMETERED	0.1	0.0%			
(461)	***TOTAL***	***160.2***	100.0%			
(462)						
			Historic Class Weighted Ave	Test Y Rev	1709.40615	
(463)						
(464)	RETAIL SALES - DOMESTIC	54.3	3.2%			
(465)	RETAIL SALES - SMALL GENERAL	0.0	0.0%			
(466)	RETAIL SALES - GENERAL	880.7	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.	356.9	20.9%			
(470)	RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%			
(471)	RETAIL SALES - ELI 2P-RTP	0.0	0.0%			
(472)	RETAIL SALES - MUNICIPAL	29.9	1.7%			
(473)	RETAIL SALES - UNMETERED	0	0.0%			
(474)	***TOTAL***	***1,709.4***	100.0%			
(475)						
(476)	ELECTRIC WIRING INSPECTION	7,552				
(477)	POLE SERVICES	16,695				
(478)	STEAM AND ASH SALES	5,038				
(479)	AMI OPT OUT CHARGE	765				
(480)	OTHER REVENUE	4,487				
(481)	COST OF GOODS SOLD (Retail)	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.	1.5%				
(489)	CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%				
(490)	CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%				
(491)	CWC % DISTRIBUTION - ELI 2P-RTP	0.0%				
(492)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(493)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(494)		100.0%				
(495)	**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	487,988	
(498)	AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649	
(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 - ELLIR-2	1		1	1	
(505)	AVERAGE CUSTOMERS - MUNICIPAL	1		2	1	
(506)	AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882	
(507)		***537,354***		**559,773**	**562,852**	
(508)						
(509)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8		8	8	
(510)			2026 Test	2014 Test COSS		
(511)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	1		
(512)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	1		
(513)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%		
(514)	LOSS FACTOR PERCENTAGE - SECONDARY	6.000%				
(515)	LOSS FACTOR PERCENTAGE -before bulk power	3.650%				
(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	5.00				
(523)	LARGE GENERAL	100.00				
(524)	SMALL INDUSTRIAL	5.00				
(525)	MEDIUM INDUSTRIAL	25.00				
(526)	LARGE INDUSTRIAL	100.00				
(527)	ELI 2P-RTP	100.00				
(528)	MUNICIPAL	100.00				
(529)	UNMETERED	0.82				
(530)						
(531)	**REVENUE TO COSS RATIO (2026 COSS)**					
(532)	DOMESTIC	97.180				
(533)	SMALL GENERAL	103.499				
(534)	GENERAL	104.373				
(535)	LARGE GENERAL	104.373				
(536)	SMALL INDUSTRIAL	104.373				
(537)	MEDIUM INDUSTRIAL	104.373				
(538)	LARGE INDUSTRIAL	104.373				
(539)	ELI 2P-RTP					
(540)	MUNICIPAL	104.373				
(541)	UNMETERED	100.000				
(542)						
(543)	**2024 No. of Bills**					
(544)	Residential	2,974,413				
(545)	Small General	199,098				
(546)	General	130,997				
(547)	Large General	243				
(548)	Small Industrial	20,815				
(549)	Medium Industrial	2,222				
(550)	Large Industrial	414				
	PHP	12				
(551)	Municipal	12				
(552)	Unmetered	118,279				
(553)	***TOTAL***	***3,446,505***				
(554)						
(555)	**2024 Billed Revenue**					
(556)	Residential	970,271,743				
(557)	Small General	68,514,938				
(558)	General	378,788,180				
(559)	Large General	52,607,094				
(560)	Small Industrial	41,802,365				
(561)	Medium Industrial	71,721,412				
(562)	Large Industrial	80,164,570				
	PHP	39,937,765	39,938			
(563)	Municipal	6,000,854				
(564)	Unmetered	53,281,186				
(565)	***TOTAL***	***1,763,090,104***				
(566)						
(567)	No of Bills Factor	85%				
(568)	Billed Revenue Factor	15%				
(569)						
(570)	Wiring Inspections Splits					
(571)	Residential	71.41%				
(572)	Non-residential	28.59%				
(573)						
(574)	NRIS - Demand	0.4819				
(575)	NRIS - Energy	0.5181				
(576)	ERIS - Demand	0.4819				
(577)	ERIS - Energy	0.5181				
(578)						
(579)	BIOMASS - DEMAND	0.4819				
(580)	BIOMASS - ENERGY	0.5181				
(581)						
(582)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(583)						

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 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	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3)	MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4)	MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5)	MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,854	254,467.7
(6)	MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7)	MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8)	MWH SALES - PHP	4,350	0	23,319	23,698	28,666	28,757	44,670	40,541	39,502	38,955	24,698	7,125	304,282.8
(9)	MWH SALES - MUNICIPAL	17,322	15,232	14,258	10,060	6,173	5,728	7,424	7,085	7,247	8,776	11,907	14,291	125,502.4
(10)	MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14)	MWH SALES - PHP	49,266	47,174	49,718	46,267	41,596	35,659	31,141	29,721	36,011	42,405	48,041	49,266	506,264.4
(15)	MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18)	MWH SALES - EBS/RTR	9,335	8,930	5,129	9,753	11,382	12,918	15,223	19,367	15,552	9,894	7,222	10,391	135,096.2
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20)	LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21)	LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22)	LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26)	LINE LOSSES - PHP	110	0	595	566	667	665	1,004	863	901	907	619	172	7,070.4
(27)	LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28)	LINE LOSSES - UNMETERED	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29)	LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.1
(32)	LINE LOSSES - PHP	1,262	1,202	1,287	1,124	988	843	720	652	843	1,010	1,224	1,204	12,359.2
(33)	LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,217.5
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	309.8
	LINE LOSSES - EBS/RTR	239	228	132	236	268	302	346	418	359	233	183	254	3,197.4
(36)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(37)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(38)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(39)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,609.7
(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	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(44)	CLASS NON-COINCIDENT DMD. -PHP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(45)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(46)	CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47)	CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(48)	CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(49)	CLASS NON-COINCIDENT DMD. - PHP													-
(50)	CLASS NON-COINCIDENT DMD. - BUTU	7,223	8,764	8,407	6,267	4,563	4,672	4,454	4,353	4,759	5,894	5,826	6,659	8,764.3
(51)	CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	CLASS NON-COINCIDENT DMD. - EBS/RTR	75,459	79,491	78,724	64,561	57,915	63,179	61,420	59,701	58,444	59,920	67,667	72,572	79,490.7
(52)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTERR.	0	0	0	0	0	0	0	0	0	0	0	0	-
(53)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57)	SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62)	*SYSTEM COINCIDENT DMD. - ELI 2P-RTP*	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(63)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64)	SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65)	SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(66)	SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(67)	SYSTEM COINCIDENT DMD. - PHP													-
(68)	***SYSTEM COINCIDENT DMD. - BUTU***	***6,864***	***6,908***	***7,021***	***7,086***	***7,126***	***7,188***	***7,139***	***7,129***	***7,134***	***7,099***	***6,980***	***6,853***	***6,864.2***
(69)	SYSTEM COINCIDENT DMD. - RTP	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***-***
	SYSTEM COINCIDENT DMD. - EBS/RTR	***65,792***	***75,635***	***74,632***	***58,961***	***50,926***	***58,120***	***54,013***	***51,718***	***52,865***	***58,426***	***58,409***	***65,438***	***65,791.6***
(70)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***67,170***	***72,379***	***63,109***	***68,361***	***78,672***	***77,543***	***78,786***	***73,835***	***88,393***	***68,787***	***84,433***	***60,490***	***67,169.8***
	SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(72)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,158,733***	***2,122,311***	***1,910,896***	***1,626,679***	***1,390,281***	***1,297,954***	***1,340,622***	***1,351,614***	***1,290,390***	***1,438,100***	***1,761,818***	***1,964,013***	***2,158,733.5***
(1)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,424,228***	***2,364,746***	***2,084,552***	***1,754,518***	***1,487,264***	***1,372,408***	***1,428,977***	***1,444,095***	***1,374,965***	***1,543,728***	***1,931,880***	***2,210,055***	***2,424,228.2***
(73)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,857***	***75,274***	***65,633***	***71,096***	***81,819***	***80,644***	***81,938***	***76,789***	***91,929***	***71,539***	***87,811***	***62,910***	***69,856.6***
	PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	***59,456***	***59,300***	***131,222***	***130,702***	***130,379***	***129,884***	***130,278***	***130,353***	***130,317***	***130,593***	***131,549***	***59,496***	***59,456.0***
(73)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76)	LOSS FACTOR PERCENTAGE - SECONDARY													
(77)	LOSS FACTOR PERCENTAGE - PRIMARY													
(78)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86)	*DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP*	2,801	2,622	4,488	3,935	3,592	3,065	3,484	3,564	3,526	3,819	4,835	2,846	***42,578.1***
(87)	DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,198	8,790.9
(88)	DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,592	548	177	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(90)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	20	159	21	101	85	101	127	92	714.2
(91)	DEMAND LINE LOSS ADJUSTMENT - PHP													-
(92)	DEMAND LINE LOSS ADJUSTMENT -BUTU	685	641	528	463	423	361	410	420	415	450	569	696	6,060.8
(93)	DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,835	3,051	2,481	1,719	1,355	1,320	1,394	1,365	1,381	1,653	2,092	2,865	23,510.7
(94)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,687***	***2,895***	***2,524***	***2,734***	***3,147***	***3,102***	***3,151***	***2,953***	***3,536***	***2,751***	***3,377***	***2,420***	***35,278.4***
(96)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE***	***2,456***	***2,300***	***4,222***	***3,702***	***3,379***	***2,884***	***3,278***	***3,353***	***3,317***	***3,593***	***4,549***	***2,496***	***39,527.3***
	TOTAL DEMAND LOSSES	265,495	242,435	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	246,042	
(97)														3CP
(98)	REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99)	REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100)	REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101)	REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102)	REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103)	REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104)	REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105)	REQUIREMENTS - ELI 2P-RTP	67,801	67,622	139,488	138,935	138,592	138,065	138,484	138,564	138,526	138,819	139,835	67,846	203,268.8
(106)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701.3
(107)	REQUIREMENTS - UNMETERED	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357.4
(108)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(109)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,141	844	3,932	3,323	3,662	3,665	2,183	2,402.7
(110)	REQUIREMENTS - PHP	0	0	0	0	0	0	0	0	0	0	0	0	-
(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	-
	REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 January	February	March	April	May	June	July	August	September	October	November	December	Total
(115)	**MWH Sales**													
(116)	EHV - LIR													217,317.5
(117)	HV - LIR													149,380.9
(118)	HV - Municipal													67,806.0
(119)	Distribution BP Substation - LIR													32,210.3
(120)	Distribution BP Substation - Municipal													-
(121)	Distribution Primary Voltage - LIR													295,673.2
(122)	Distribution Primary Voltage - Municipal													56,024.4
(120)														
(121)	**Energy Line Losses**													
(122)	EHV - LIR													3.1%
(123)	HV - LIR													4.2%
(124)	HV - Municipal													3.8%
(125)	Distribution BP Substation LIR													4.4%
(126)	Distribution BP Substation - Municipal													4.2%
(127)	Distribution Primary Voltage - LIR													5.9%
(128)	Distribution Primary Voltage - Municipal													4.2%
(127)														
(128)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(129)	EHV - LIR													33,243.3
(130)	HV - LIR													24,112.6
(131)	HV - Municipal													15,245.0
(132)	Distribution BP Substation - LIR													8,309.6
(133)	Distribution BP Substation - Municipal													
(134)	Distribution Primary Voltage - LIR													50,427.4
(135)	Distribution Primary Voltage - Municipal													14,918.0
(136)														
(137)	**System Coincident DMD**													
(138)	EHV - LIR													18,609.2
(139)	HV - LIR													20,236.9
(140)	HV - Municipal													16,511.5
(141)	Distribution BP Substation - LIR													4,727.9
(142)	Distribution BP Substation - Municipal													14,042.7
(143)	Distribution Primary Voltage - LIR													33,810.0
(144)	Distribution Primary Voltage - Municipal													14,042.7
(145)														
(146)	**Demand Line Losses**													
(147)	EHV - LIR													
(148)	HV - LIR													
(149)	HV - Municipal													
(150)	Distribution BP Substation LIR													
(151)	Distribution BP Substation - Municipal													
(152)	Distribution Primary Voltage - LIR													
(153)	Distribution Primary Voltage - Municipal													
(154)														
(143)														
(144)	**System Coincident 3CP DMD**													
(145)	EHV - LIR													60,986.8
(146)	HV - LIR													55,214.2
(147)	HV - Municipal													50,924.5
(148)	Distribution BP Substation - LIR													15,951.7
(149)	Distribution BP Substation - Municipal													-
(150)	Distribution Primary Voltage - LIR													109,978.9
	Distribution Primary Voltage - Municipal													44,881.9
	PHP - MWh Loss Factor	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
	PHP - Peak kW Loss Factor	4.309%	4.034%	3.324%	2.915%	2.661%	2.271%	2.581%	2.640%	2.612%	2.829%	3.582%	4.378%	

NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

NOVA SCOTIA POWER INC.
JMMARY OF REVENUE TO EXPENSE RECOVERY RATIC

	2023	2026
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.63	96.93
(2) SMALL GENERAL	97.14	103.28
(3) GENERAL	105.00	104.13
(4) LARGE GENERAL	104.01	104.17
(5) SMALL INDUSTRIAL	99.66	104.16
(6) MEDIUM INDUSTRIAL	99.27	104.19
(7) LARGE INDUSTRIAL	105.00	104.15
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	101.83	104.04
(10) UNMETERED	100.00	99.91
(11) TOTAL	100.00	100.00

EXHIBIT 2

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$847,049	$847,048.6	$0	$0	$0	$0
(4)	HYDRO	699,665	$699,665.5	0	0	0	0
(5)	WIND	163,771	$163,770.9	0	0	0	0
(6)	SOLAR	1,285	$0.0	$0.0	$0.0	$0.0	1,285
(7)	LM6000	93,737	$93,737.5	0	0	0	0
(8)	GAS TURBINE - OTHER	68,141	$68,140.8	0	0	0	0
(9)	GENERATION BATTERIES	160,767	$160,767.2	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	51,342	$51,342.2	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,085,758	2,084,473	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**	844,620	0	844,620	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	844,620	0	844,620	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,052	0	0	5,052	0	0
(23)	EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24)	OTHER	17,970	0	0	17,970	0	0
(25)	SUBSTATIONS	183,948	0	0	183,948	0	0
(26)	POLES & FIXTURES	399,387	0	0	399,387	0	0
(27)	O.H. LINES	173,434	0	0	173,434	0	0
(28)	U.G. LINES	61,773	0	0	61,773	0	0
(29)	LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30)	SERVICES	56,181	0	0	56,181	0	0
(31)	METERS	70,426	0	0	70,426	0	0
(32)	STREET LIGHTING	35,211	0	0	35,211	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,550,189	0	0	1,550,189	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,480,567	2,084,473	844,620	1,550,189	0	1,285
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,394,809		844,620	1,550,189		
(39)							
(40)	DIRECT GEN. PROPERTY PLANT	86,819	0	2,906	40,929	42,983	0
(41)	TRANSMISSION AND DISTRIBUTION COMMUNIC	34,964	0	9,650	25,314	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMM	48,211		17,003	31,208	0	
(43)	NON FUNCTIONILIZED GEN. PROPERTY	307,293	143,001	57,944	106,348	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	477,287	143,001	87,503	203,799	42,983	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	4,957,854	2,227,474	932,123	1,753,988	42,983	1,285
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	162,574	0	0	0	162,574	0
(53)	MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54)	MAT. & SUP. - OTHER	75,610	33,979	14,219	26,756	656	0
(55)	DEF. CHG. - Financing	22,257	10,002	4,186	7,876	193	0
(56)	DEF. CHG. - Tax	23,925	10,752	4,499	8,466	207	0
(57)	DEF. CHG. - Pension	156,935	74,415	18,274	64,246	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60)	DEF. CHG. - Other	30,283	14,008	5,559	10,461	256	-2
(61)	DEF. CHG. - FCR	5,746	4,046	1,693	0	6	0
(62)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67)	DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68)	CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	632,773	302,754	48,379	117,749	163,893	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,590,627	$2,530,228	$980,501	$1,871,738	$206,876	$1,283

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(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.	51,342	51,342	$0	$0
(10)	TOTAL GENERATION PLANT	2,084,473	2,084,473	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	143,001	143,001	0	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	2,227,474	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(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	33,979	33,979	0	0
(20)	DEF. CHG. - Financing	10,002	10,002	0	0
(21)	DEF. CHG. - Tax	10,752	10,752	0	0
(22)	DEF. CHG. - Pension	74,415	34,502	39,913	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25)	DEF. CHG. - Other	14,008	14,008	0	0
(26)	DEF. CHG. - FCR	4,046	4,046	0	0
(27)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30)	DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31)	DEF. CR. - Other	-29,365	-29,365	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0
(33)	CONTRACT RECEIVABLE	93,310	0	93,310	0
(34)	SUB-TOTAL	302,754	-57,398	360,151	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,530,228**	**2,170,077**	**360,151**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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
(57)	Transmission - HV	0	0	0	0

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)	**Transmission - EHV and HV combined**	844,620	844,620	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	87,503	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	932,123	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	4,499	0	0
(13)	DEF. CHG. - Pension	18,274	18,274	0	0
(14)	DEF. CHG. - Other	5,559	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	1,693	0	0
(16)	DEF. CHG. - ARO Transformers	-52	-52	0	0
(17)	SUB-TOTAL	48,379	48,379	0	0
(18)					
(19)	Transmission - EHV	980,501	980,501	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$980,501**	**$980,501**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,052	2,531	0	2,521
(27)	EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28)	OTHER	17,970	9,004	0	8,966
(29)	SUBSTATIONS	183,948	183,948	0	0
(30)	POLES & FIXTURES	399,387	103,841	0	295,546
(31)	O.H. LINES	173,434	91,400	0	82,034
(32)	U.G. LINES	61,773	14,022	0	47,750
(33)	LINE TRANSFORMERS	369,256	369,256	0	0
(34)	SERVICES	56,181	0	0	56,181
(35)	METERS	70,426	0	0	70,426
(36)	STREET LIGHTING	35,211	35,211	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)					
(39)	GENERAL PROPERTY PLANT	203,799	118,081	0	85,718
(40)	TOTAL PLANT IN SERVICE	1,753,988	1,016,258	0	737,730
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,756	15,502	0	11,254
(47)	DEF. CHG. - Financing	7,876	4,563	0	3,313
(48)	DEF. CHG. - Tax	8,466	4,905	0	3,561
(49)	DEF. CHG. - Pension	64,246	12,219	0	52,027
(50)	DEF. CHG. - Other	10,461	6,061	0	4,400
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-55	-55	0	0
(51)	SUB-TOTAL	117,749	43,195	0	74,555
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**1,871,738**	**1,059,453**	**0**	**812,285**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	162,574	0	0	162,574
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	656	0	0	656
(16)	DEF. CHG. - Financing	193	0	0	193
(17)	DEF. CHG. - Tax	207	0	0	207
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	256	0	0	256
(20)	SUB-TOTAL	163,887	0	0	163,887
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**206,870**	**0**	**0**	**206,870**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$4,210,031**	**$360,151**	**$1,019,155**

EXHIBIT 2B
PAGE 1 of 3

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

		(1)	(2)	(3)	(4)	(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	($463,743)	$463,743	$0	$383,305	$463,743	$0
(4)	HYDRO PLANT	699,665	0	0	-383,054	383,054	0	316,612	383,054	0
(5)	WIND PLANT	163,771	0	0	-89,662	89,662	0	74,109	89,662	0
(6)	LM6000 PLANT	93,737	0	0	-51,320	51,320	0	42,418	51,320	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-37,306	37,306	0	30,835	37,306	0
(8)	GENERATION BATTERIES	160,767	0	0	-88,017	88,017	0	72,750	88,017	0
(9)	RADIAL TO GENERATION TRANS.	51,342	0	0	-28,109	28,109	0	23,233	28,109	0
(10)	TOTAL GENERATION PLANT	2,084,473	0	0	-1,141,210	1,141,210	0	943,263	1,141,210	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,001	0	0	-78,291	78,291	0	64,711	78,291	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	0	0	-1,219,501	1,219,501	0	1,007,974	1,219,501	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							**45.252%**	**54.748%**	
(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	33,979	0	0	-18,603	18,603	0	15,376	18,603	0
(22)	DEF. CHG. - Financing	10,002	0	0	-5,476	5,476	0	4,526	5,476	0
(23)	DEF. CHG. - Tax	10,752	0	0	-5,886	5,886	0	4,865	5,886	0
(24)	DEF. CHG. - Pension	34,502	39,913	0	0	0	0	34,502	39,913	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	4,167	0	0	0	0	0	4,167	0
(27)	DEF. CHG. - Other	14,008	0	0	-7,669	7,669	0	6,339	7,669	0
(28)	DEF. CHG. - FCR	4,046	0	0	-2,215	2,215	0	1,831	2,215	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	44,531	-44,531	0	-36,807	-44,531	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	22,134	-22,134	0	-18,295	-22,134	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	9,036	-9,036	0	-7,469	-9,036	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	763	-763	0	-631	-763	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	16,077	-16,077	0	-13,288	-16,077	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	0	0	-5,796	5,796	0	4,791	5,796	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-57,398	360,151	0	46,895	-46,895	0	-10,503	313,256	0
(37)										
(38)	**TOTAL GENERATION FUNCTION**	2,170,077	360,151	0	-1,172,606	1,172,606	0	997,471	1,532,757	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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

EXHIBIT 2B
PAGE 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	844,620	0	0	0	0	0	844,620	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	87,503	0	0	0	0	0	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	0	0	0	0	0	932,123	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	0	0	0	0	0	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	0	0	0	0	0	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	0	0	0	0	0	4,499	0	0
(13)	DEF. CHG. - Pension	18,274	0	0	0	0	0	18,274	0	0
(14)	DEF. CHG. - Other	5,559	0	0	0	0	0	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	0	0	0	0	0	1,693	0	0
(16)	DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17)	SUB-TOTAL	48,379	0	0	0	0	0	48,379	0	0
(18)										
(19)	Transmission - EHV	980,501	0	0	0	0	0	980,501	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$980,501	$0	$0	$0	$0	$0	$980,501	$0	$0

EXHIBIT 2B
PAGE 3 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,531	$0	$2,521	$0	$0	$0	$2,531	$0	$2,521
(5)	EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(6)	OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(7)	SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8)	POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(9)	O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(10)	U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(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	898,177	0	652,012	0	0	0	898,177	0	652,012
(16)										
(17)	GENERAL PROPERTY PLANT	118,081	0	85,718	0	0	0	118,081	0	85,718
(18)	TOTAL PLANT IN SERVICE	1,016,258	0	737,730	0	0	0	1,016,258	0	737,730
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,502	0	11,254	0	0	0	15,502	0	11,254
(25)	DEF. CHG. - Financing	4,563	0	3,313	0	0	0	4,563	0	3,313
(26)	DEF. CHG. - Tax	4,905	0	3,561	0	0	0	4,905	0	3,561
(27)	DEF. CHG. - Pension	12,219	0	52,027	0	0	0	12,219	0	52,027
(28)	DEF. CHG. - Other	6,061	0	4,400	0	0	0	6,061	0	4,400
(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	43,195	0	74,555	0	0	0	43,195	0	74,555
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,059,453	$0	$812,285	$0	$0	$0	$1,059,453	$0	$812,285
(34)										
(35)	**RETAIL FUNCTION**									
(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	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)	Working Capital & Deferred Charges/Credits:									
(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	656	0	0	0	0	0	656
(50)	DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(51)	DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(54)	SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	206,870	0	0	0	0	0	206,870
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,210,031**	**$360,151**	**$1,019,155**	##########	**$1,172,606**	**$0**	**$3,037,425**	**$1,532,757**	**$1,019,155**

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	$383,305	$246,242	$12,571	$68,215	$7,776	$6,988	$8,982	$13,943	$11,494	$5,312	$1,783	D-3A
(5)	HYDRO PLANT	316,612	203,397	10,383	56,346	6,423	5,772	7,419	11,517	9,494	4,388	1,472	D-3A
(6)	WIND PLANT	74,109	47,609	2,430	13,189	1,503	1,351	1,737	2,696	2,222	1,027	345	D-3A
(7)	LM6000 PLANT	42,418	27,250	1,391	7,549	860	773	994	1,543	1,272	588	197	D-3A
(8)	GAS TURBINE PLANT - OTHER	30,835	19,809	1,011	5,488	626	562	723	1,122	925	427	143	D-3A
(9)	GENERATION BATTERIES	72,750	46,736	2,386	12,947	1,476	1,326	1,705	2,646	2,182	1,008	338	D-3A
(10)	RADIAL TO GENERATION TRANS.	23,233	14,925	762	4,135	471	424	544	845	697	322	108	D-3A
(11)	TOTAL GENERATION PLANT	943,263	605,969	30,935	167,868	19,135	17,196	22,104	34,311	28,285	13,073	4,387	
(12)													
(13)	GEN. PROPERTY PLANT	64,711	41,571	2,122	11,516	1,313	1,180	1,516	2,354	1,940	897	301	P-7
(14)	TOTAL PLANT IN SERVICE	1,007,974	647,540	33,057	179,384	20,448	18,375	23,621	36,665	30,226	13,970	4,688	
(15)													
(16)	Working Capital & Deferred 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	15,376	9,878	504	2,736	312	280	360	559	461	213	72	P-7
(21)	DEF. CHG. - Financing	4,526	2,908	148	806	92	83	106	165	136	63	21	P-7
(22)	DEF. CHG. - Tax	4,865	3,126	160	866	99	89	114	177	146	67	23	P-7
(23)	DEF. CHG. - Pension	34,502	22,165	1,132	6,140	700	629	809	1,255	1,035	478	160	O-1
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	D-3A
(25)	DEF. CHG. - Fuel Deferral	0	0	0	0	0	0	0	0	0	0	0	D-3A
(26)	DEF. CHG. - Other	6,339	4,072	208	1,128	129	116	149	231	190	88	29	P-7
(27)	DEF. CHG. - FCR	1,831	1,176	60	326	37	33	43	67	55	25	9	P-7
(28)	DEF. CR. - ARO Steam	-36,807	-23,645	-1,207	-6,550	-747	-671	-863	-1,339	-1,104	-510	-171	D-3A
(29)	DEF. CR. - ARO Hydro	-18,295	-11,753	-600	-3,256	-371	-334	-429	-665	-549	-254	-85	D-3A
(30)	DEF. CR. - ARO Wind	-7,469	-4,798	-245	-1,329	-152	-136	-175	-272	-224	-104	-35	D-3A
(31)	DEF. CR. - ARO LM6000	-631	-405	-21	-112	-13	-11	-15	-23	-19	-9	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,244	-4,011	-205	-1,111	-127	-114	-146	-227	-187	-87	-29	D-3A
(32)	DEF. CR. - Other	-13,288	-8,537	-436	-2,365	-270	-242	-311	-483	-398	-184	-62	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	4,791	3,078	157	853	97	87	112	174	144	66	22	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-10,503	-6,747	-344	-1,869	-213	-191	-246	-382	-315	-146	-49	
(36)													
(37)	**TOTAL GEN. FUNCTION**	997,471	640,793	32,713	177,515	20,234	18,184	23,375	36,283	29,911	13,825	4,639	
(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)													
(45)	Working Capital & Deferred 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**	844,620	542,599	27,700	150,313	17,134	15,397	19,793	30,723	25,327	11,706	3,928	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	87,503	56,214	2,870	15,572	1,775	1,595	2,051	3,183	2,624	1,213	407	P-8B
(4)	TOTAL PLANT IN SERVICE	932,123	598,812	30,569	165,885	18,909	16,993	21,843	33,906	27,951	12,919	4,335	
(5)													
(6)	Working Capital & Deferred 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	14,219	9,135	466	2,530	288	259	333	517	426	197	66	P-8B
(11)	DEF. CHG. - Financing	4,186	2,689	137	745	85	76	98	152	126	58	19	P-8B
(12)	DEF. CHG. - Tax	4,499	2,890	148	801	91	82	105	164	135	62	21	P-8B
(13)	DEF. CHG. - Pension	18,274	11,740	599	3,252	371	333	428	665	548	253	85	O-2B
(14)	DEF. CHG. - Other	5,559	3,571	182	989	113	101	130	202	167	77	26	P-8B
(15)	DEF. CHG. - FCR	1,693	1,088	56	301	34	31	40	62	51	23	8	P-8B
(16)	DEF. CR. - ARO Trans	-52	-33	-2	-9	-1	-1	-1	-2	-2	-1	-0	D-3A
(17)	SUB-TOTAL	48,379	31,079	1,587	8,610	981	882	1,134	1,760	1,451	671	225	
(18)													
(19)	Transmission - EHV	980,501	629,891	32,156	174,495	19,890	17,875	22,977	35,666	29,402	13,589	4,560	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	980,501	629,891	32,156	174,495	19,890	17,875	22,977	35,666	29,402	13,589	4,560	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)													
(29)	GEN. PROPERTY PLANT	118,081	80,756	4,447	23,332	1,401	2,586	2,896	1,229	0	333	1,101	P-9
(42)		1,016,258	670,945	36,950	193,847	11,637	21,484	24,060	10,212	0	2,767	44,356	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,502	10,602	584	3,063	184	339	380	161	0	44	145	P-9
(48)	DEF. CHG. - Financing	4,563	3,121	172	902	54	100	112	47	0	13	43	P-9
(49)	DEF. CHG. - Tax	4,905	3,355	185	969	58	107	120	51	0	14	46	P-9
(50)	DEF. CHG. - Pension	12,219	7,954	437	2,317	214	256	306	177	0	51	509	O-3
(51)	DEF. CHG. - Other	6,061	4,145	228	1,198	72	133	149	63	0	17	57	P-9
(52)	DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52)	SUB-TOTAL	43,195	29,137	1,603	8,437	582	934	1,066	500	0	138	797	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,059,453	700,083	38,553	202,284	12,219	22,418	25,126	10,711	0	2,905	45,154	
(55)													
(56)	**TOTAL DEMAND**	**$3,037,425**	**$1,970,767**	**$103,421**	**$554,294**	**$52,344**	**$58,477**	**$71,477**	**$82,660**	**$59,313**	**$30,319**	**$54,353**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$463,743	$231,579	$15,684	$98,195	$15,450	$11,268	$19,197	$29,628	$34,052	$5,274	$3,416	E-1A
(5)	HYDRO PLANT	383,054	191,286	12,955	81,109	12,761	9,307	15,857	24,473	28,127	4,356	2,822	E-1A
(6)	WIND PLANT	89,662	44,774	3,032	18,985	2,987	2,179	3,712	5,728	6,584	1,020	661	E-1A
(7)	LM6000 PLANT	51,320	25,627	1,736	10,867	1,710	1,247	2,124	3,279	3,768	584	378	E-1A
(8)	GAS TURBINE PLANT - OTHER	37,306	18,629	1,262	7,899	1,243	906	1,544	2,383	2,739	424	275	E-1A
(9)	GENERATION BATTERIES	88,017	43,953	2,977	18,637	2,932	2,139	3,644	5,623	6,463	1,001	648	E-1A
(10)	RADIAL TO GENERATION TRANS.	28,109	14,037	951	5,952	936	683	1,164	1,796	2,064	320	207	E-1A
(11)	TOTAL GENERATION PLANT	1,141,210	569,886	38,597	241,644	38,020	27,728	47,241	72,911	83,797	12,978	8,407	
(12)													
(13)	GENERAL PROPERTY PLANT	78,291	39,096	2,648	16,578	2,608	1,902	3,241	5,002	5,749	890	577	P-10
(14)	TOTAL PLANT IN SERVICE	1,219,501	608,982	41,245	258,222	40,628	29,631	50,482	77,913	89,545	13,868	8,984	
(15)													
(16)	Working Capital & Deferred Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	222,761	111,240	7,534	47,168	7,421	5,412	9,221	14,232	16,357	2,533	1,641	E-1A
(20)	MAT. & SUPPLIES - OTHER	18,603	9,290	629	3,939	620	452	770	1,189	1,366	212	137	P-10
(21)	DEF. CHG. - Financing	5,476	2,735	185	1,160	182	133	227	350	402	62	40	P-10
(22)	DEF. CHG. - Tax	5,886	2,939	199	1,246	196	143	244	376	432	67	43	P-10
(23)	DEF. CHG. - Pension	39,913	19,931	1,350	8,451	1,330	970	1,652	2,550	2,931	454	294	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	4,167	2,081	141	882	139	101	172	266	306	47	31	E-1A
(26)	DEF. CHG. - Other	7,669	3,830	259	1,624	256	186	317	490	563	87	57	P-10
(27)	DEF. CHG. - FCR	2,215	1,106	75	469	74	54	92	142	163	25	16	P-10
(28)	DEF. CR. - ARO Steam	-44,531	-22,237	-1,506	-9,429	-1,484	-1,082	-1,843	-2,845	-3,270	-506	-328	E-1A
(29)	DEF. CR. - ARO Hydro	-22,134	-11,053	-749	-4,687	-737	-538	-916	-1,414	-1,625	-252	-163	E-1A
(30)	DEF. CR. - ARO Wind	-9,036	-4,512	-306	-1,913	-301	-220	-374	-577	-663	-103	-67	E-1A
(31)	DEF. CR. - ARO LM6000	-763	-381	-26	-162	-25	-19	-32	-49	-56	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,077	-8,028	-544	-3,404	-536	-391	-666	-1,027	-1,180	-183	-118	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	5,796	2,894	196	1,227	193	141	240	370	426	66	43	E-1A
(34)	CONTRACT RECEIVABLE	93,310	46,596	3,156	19,758	3,109	2,267	3,863	5,962	6,852	1,061	687	E-1A
(35)	SUB-TOTAL	313,256	156,431	10,595	66,330	10,436	7,611	12,968	20,014	23,002	3,562	2,308	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,532,757	765,413	51,840	324,552	51,064	37,242	63,450	97,927	112,547	17,431	11,292	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,532,757**	**$765,413**	**$51,840**	**$324,552**	**$51,064**	**$37,242**	**$63,450**	**$97,927**	**$112,547**	**$17,431**	**$11,292**	

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	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	85,718	76,544	4,354	2,934	6	555	48	11	0	0	1,267	P-12
(7)	TOTAL PLANT IN SERVICE	737,730	658,773	37,470	25,248	51	4,774	412	91	2	3	10,907	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,254	10,049	572	385	1	73	6	1	0	0	166	P-12
(14)	DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15)	DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16)	DEF. CHG. - Pension	52,027	47,040	2,649	1,170	2	220	15	3	0	0	930	O-6
(17)	DEF. CHG. - Other	4,400	3,929	223	151	0	28	2	1	0	0	65	P-12
(18)	SUB-TOTAL	74,555	67,157	3,793	1,941	3	365	27	6	0	0	1,263	
(19)													
(20)	**TOTAL DIST. FUNCTION**	812,285	725,930	41,263	27,189	55	5,139	439	96	2	3	12,170	
(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	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26)	TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(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	656	586	33	22	0	4	0	0	0	0	10	P-13
(33)	DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34)	DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	256	229	13	9	0	2	0	0	0	0	4	P-13
(37)	SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	206,870	159,492	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(40)													
(41)	**TOTAL CUSTOMER**	**1,019,155**	**885,422**	**51,988**	**48,312**	**2,302**	**7,875**	**4,590**	**4,215**	**2**	**776**	**13,674**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$3,621,602**	**$207,249**	**$927,158**	**$105,709**	**$103,594**	**$139,517**	**$184,803**	**$171,862**	**$48,525**	**$79,318**	

EXHIBIT 3A

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

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	$183,948	$169,254	$14,693
ALLOCATION			
(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	1,657	1,524	132
(12) TOTAL	$183,948	$169,254	$14,693
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	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$399,387	$59,908	$194,102	$43,933	$101,444

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$338,328	$39,627	$175,796	$30,989	$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	6,385	540	3,561	422	1,862
(11) TOTAL	$399,387	$59,908	$194,102	$43,933	$101,444
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	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$173,434	$85,503	$52,377	$5,897	$29,657

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$135,025	$56,557	$47,437	$4,159	$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	2,333	771	961	57	544
(11) TOTAL	$173,434	$85,503	$52,377	$5,897	$29,657
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	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,773	$3,459	$679	$10,563	$47,071

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

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

EXHIBIT 3I

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

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

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	58
(4)	BIOMASS	20,303	20,238	0	0	0	64
(5)	MARITIME LINK	200,473	199,839	0	0	0	634
(6)	WIND ERIS	33,418	33,315	0	0	0	103
(7)	WIND NRIS	111,508	111,167	0	0	0	341
(8)	IMPORTS	94,697	94,391	0	0	0	306
(9)	BUTU CAPACITY CREDIT	0	302	0	0	0	-302
(10)	**TOTAL**	**924,334**	**911,705**	**0**	**0**	**0**	**12,629.30**
(11)	THERMAL - OPERATING & MAINT.	59,047.2	57,518	0	0	0	1,529
(12)	HYDRO - OPERATING & MAINT.	1,879.3	1,831	0	0	0	49
(13)	WIND - OPERATING & MAINT.	8,364.9	8,148	0	0	0	217
(14)	WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15)	BIOMASS - OPERATING & MAINT.	6,736.8	6,562	0	0	0	174
(16)	LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,549	0	0	0	41
(18)	ENERGY, FUELS & RISK MGMT.	6,651.5	6,479	0	0	0	172
(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.	1,463.0	1,425	0	0	0	38
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**86,507.2**	**84,141**	**0**	**0**	**0**	**2,367**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	85,859.459	0	22,950	60,765	0	2,144
(26)							
(27)	**CUSTOMER SERVICE**	28,357.803	0	0	1,162	26,729	466
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,808.4	1,308	129	298	27	46
(34)	CORP. SECRETARY & INSURANCE	11,405.2	7,783	1,721	1,035	570	296
(35)	LEGAL SERVICES	5,043.0	3,647	360	831	76	129
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,580	450	1,083	562	91
(36)	REGULATORY AFFAIRS	9,287.4	6,717	662	1,531	139	238
(37)	FINANCE GROUP	7,350.5	4,985	654	1,421	103	188
(38)	PROCUREMENT & FACILITIES	12,283.6	2,997	2,997	2,997	2,997	295
(38)	ENTERPRISE SERVICES	46,048.8	19,245	5,236	12,994	7,470	1,104
(39)	HUMAN RESOURCES	11,000.2	4,597	1,251	3,104	1,784	264
(40)	**TOTAL CORPORATE GROUPS**	**107,993.6**	**52,860**	**13,460**	**25,295**	**13,728**	**2,650**
(41)							
(42)	GENERATION SERVICES	11,909.6	11,601	0	0	0	308
(43)	OTHER EXPENSES	7,377.5	3,083	839	2,082	1,197	177
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**328,005.320**	**151,686**	**37,249**	**89,304**	**41,654**	**8,113**

(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	22,102	9,249	17,404	426	1,296
(53)	**DEPRECIATION:**						
(54)	STEAM	47,964	46,722	0	0	0	1,242
(55)	HYDRO	16,577	16,147	0	0	0	429
(56)	WIND	13,294	12,950	0	0	0	344
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,015	6,833	0	0	0	182
(58)	OTHER GAS TURBINE	2,880	2,805	0	0	0	75
(59)	GENERATION BATTERIES	8,575	8,353	0	0	0	222
(60)	RADIAL TO GENERATION TRANS.	3,169	3,087	0	0	0	82
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	26,554	0	25,717	0	0	837
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65)	DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66)	DISTRIBUTION - Substations	9,066	0	0	8,862	0	204
(67)	DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,480	0	471
(68)	DISTRIBUTION - OH Lines	12,194	0	0	11,920	0	274
(69)	DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	66
(70)	DISTRIBUTION -Line Transformers	28,382	0	0	27,744	0	638
(71)	DISTRIBUTION -Services	4,147	0	0	4,054	0	93
(72)	DISTRIBUTION -Meters	8,124	0	0	7,942	0	183
(73)	DISTRIBUTION - Streetlight Related	4,585	0	0	4,482	0	103
(74)	GENERAL PROPERTY	61,515	17,158	10,651	25,953	6,251	1,502
(75)	**TOTAL DEPRECIATION**	282,428	114,055	36,368	118,647	6,251	7,107
(76)							
(77)	INTEREST NET	141,804	62,563	24,244	46,281	5,115	3,600
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	-9,835	-4,339	-1,682	-3,210	-355	-250
(80)							
(81)	**TOTAL EXPENSES**	**$1,717,212**	**$1,257,771**	**$105,429**	**$268,425**	**$53,091**	**$32,496**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(5,743.1)	0	0	0	-5,743	0
(86)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	0	-3,494	0
(87)	NSF	(158.5)	0	0	0	-159	0
(88)	RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89)	WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90)	POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91)	STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92)	AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93)	OTHER REVENUE	(4,496.0)	-3,357	-281	-716	-142	0
(94)							
(95)	**NET INCOME**	201,297.884	88,812	34,416	65,698	7,261	5,111
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,873,662**	**$1,338,208.396**	**$139,563.286**	**$317,043.068**	**$41,240.587**	**$37,606.344**

Storm Update
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) FUEL	445,457	434,033	-	-	-	11,424.2	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,420	-	-	-	58.1	
(4) BIOMASS	20,303	20,238	-	-	-	64.1	
(5) MARITIME LINK	200,473	199,839				634.3	
(6) WIND ENRIS	33,418	33,315	-	-	-	103.1	
(7) WIND NRIS	111,508	111,167				340.8	
(8) IMPORTS	94,697	94,391	-	-	-	306.5	
(9) BUTU CAPACITY CREDIT	-	301.8				(301.8)	
(10) **TOTAL**	**924,334**	**911,705**	**-**	**-**	**-**	**12,629.301**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	59,047	57,518	-	-	-	1,529	
(14) HYDRO OPERATING & MAINT.	1,879	1,831	-	-	-	49	
(15) WIND - OPERATING & MAINT.	8,365	8,148	-	-	-	217	
(16) SOLAR - OPERATING & MAINT.	130	-				130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,562	-	-	-	174	
(17) LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,549	-	-	-	41	
(19) FUEL PROCUREMENT	6,651	6,479	-	-	-	172	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,463	1,425	-	-	-	38	
(23) **TOTAL POWER PRODUCTION**	**86,507.2**	**84,141**	**-**	**-**	**-**	**2,367**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,808	1,308	129	298	27	46	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,783	1,721	1,035	570	296	F - 4
(28) LEGAL SERVICES	5,043	3,647	360	831	76	129	F - 2
(29) EXTERNAL RELATIONS	3,451	1,442	392	974	560	83	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	138	58	109	3	8	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,023**	**14,319**	**2,659**	**3,248**	**1,235**	**562**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,424	-	22,686	-	-	739	
(41) EHV and HV STORM EXPENSES	273		265	-	-	9	
(42) **DISTRIBUTION:**							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,913	-	803	
OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,275	-	535	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(50)							
(51) **TOTAL DISTRIBUTION**	**62,162.1**	**-**	**-**	**60,765**	**-**	**1,397**	
(52)							
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	85,859.459	-	22,950	60,765	-	2,144	
(54)							
(55) **GENERATION SERVICES**	11,910	11,601				308	
(56)							
(57) **CUSTOMER SERVICE**							
(58) **CUSTOMER SERVICE**							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,456	24	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,672	60	
(61) **CALL CENTRE:**							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,801	112	
(64) **REVENUE OPERATIONS:**							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,256	37	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26.724	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,404	23	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,528	74	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES							
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,969	82	
(73) MARKETING & SALES							
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) **TOTAL CUSTOMER SERVICE**	**28,358**	**-**	**-**	**1,162**	**26,729**	**466**	

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR	
(1)	**REGULATORY AFFAIRS**								
(2)	Advocacy Expense	1,885	1,364	134	311	28	48	F - 2	
(3)	Other Expenses	7,402	5,354	528	1,220	111	189	F - 2	
(4)	**Subtotal**	9,287	6,717	662	1,531	139	238		
(5)									
(6)	**FINANCE GROUP**								
(7)	INTERNAL AUDIT	1,782	1,289	127	294	27	46	F - 2	
(8)	INVESTOR RELATIONS	272	119	50	94	2	7	F - 3	
(9)	DIRECTOR FINANCE	457	330	33	75	7	12	F - 2	
(10)	TREASURER	427	309	30	70	6	11	F - 2	
(11)	CORPORATE TAX	890	390	163	307	8	23	F - 3	
(12)									
(13)	GM FINANCE	-							
(14)	CORPORATE CONTROLLER	3,523	2,548	251	581	53	90	F - 2	
(15)	CORP. PERFORMANCE & BACK OFFICE	-							
(16)									
(17)	**TOTAL FINANCE**	7,350	4,985	654	1,421	103	188		
(18)									
(19)	**ENTERPRISE SERVICES**								
(20)	PROCUREMENT & FACILITIES	12,284	2,997	2,997	2,997	2,997	295	F - 5	
(21)	INFORMATION TECHNOLOGY	46,049	19,245	5,236	12,994	7,470	1,104	F - 1	
(22)									
(23)	**TOTAL ENTERPRISE SERVICES**	58,332	22,242	8,234	15,991	10,467	1,399		
(24)									
(25)	**HUMAN RESOURCES**								
(26)	--HUMAN RESOURCES	11,000	4,597	1,251	3,104	1,784	264	F - 1	
(27)									
(28)	OTHER EXPENSES	7,378	3,083	839	2,082	1,197	177	F - 1	
(29)									
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	**326,120**	**150,322**	**37,115**	**88,993**	**41,626**	**8,064**		
(31)									
(32)	**TOTAL DIVISIONAL EXPENSES**	**328,005**	**151,686**	**37,249**	**89,304**	**41,654**	**8,113**		
(33)									
(34)	**COGS**	-	-	-	-	-	-		
(35)									
(36)	**DSM EXPENSES**	-	-	-	-	-	-		
(37)									
(38)	**FCR DEFERRAL**	-	-	-	-	-	-		
(39)									
(40)	**OTHER EXPENSES**	-	-	-	-	-	-		
(41)									
(42)	**CAPITAL RELATED EXPENSES**								
(43)									
(44)	GRANTS IN LIEU OF TAXES	50,476	22,102	9,249	17,404	426	1,296		
(45)	DEPRECIATION :								
(46)	STEAM	47,964	46,722	-	-	-	1,242		
(47)	HYDRO	16,577	16,147	-	-	-	429		
(48)	WIND	13,294	12,950	-	-	-	344		
(49)	SOLAR	61					61		
(50)	LM6000	7,015	6,833	-	-	-	182		
(51)	GAS TURBINE - OTHER	2,880	2,805	-	-	-	75		
(52)	GENERATION BATTERIES	8,575	8,353	-	-	-	222		
(53)	RADIAL TO GENERATION TRANS.	3,169	3,087	-	-	-	82		
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0		
(55)	Transmission - EHV and HV combined	26,554	-	25,717	-	-	837		
(56)	DISTRIBUTION - Land	-	-	-	-	-	-		
(57)	DISTRIBUTION - Easements	3,065			2,996	-	69		
(58)	DISTRIBUTION - Other	1,359			1,328	-	31		
(59)	DISTRIBUTION - Substations	9,066			8,862	-	204		
(60)	DISTRIBUTION - Poles and Fixtures	20,951			20,480	-	471		
(61)	DISTRIBUTION - OH Lines	12,194			11,920	-	274		
(62)	DISTRIBUTION -UG Lines	2,953			2,886	-	66		
(63)	DISTRIBUTION -Line Transformers	28,382			27,744	-	638		
(64)	DISTRIBUTION -Services	4,147			4,054	-	93		
(65)	DISTRIBUTION -Meters	8,124			7,942	-	183		
(66)	DISTRIBUTION - Streetlight Related	4,585	-	-	4,482	-	103		
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,540	-	397	6,625	6,251	268.0		
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394	-	644	1,690	-	59.8	F - 6	
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIO	7,735	-	2,658	4,878	-	198.7	F - 7	
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	37,846	17,158	6,952	12,760	-	975.7	F - 8	
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-		
(72)	INTEREST NET	141,804	62,563	24,244	46,281	5,115	3,600		
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-		
(74)	CORPORATE TAXES	(9,835)	(4,339)	(1,682)	(3,210)	(355)	(250)		
(75)	-9835.167042								
(76)	**TOTAL OPERATING EXPENSES**	**1,717,212**	**1,257,771**	**105,429**	**268,425**	**53,091**	**32,496**		
(77)									
(78)	NON-OPERATING REVENUE:						-		
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-		
(80)	EXPORT SALES	-	-	-	-	-	-		
(81)	LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-		
(82)	CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-		
(83)	NSF	(159)	-	-	-	(159)	-		
(84)	RETAIL SALES	(1,491)	-	-	-	(1,491)	-		
(85)	WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-		
(86)	POLE SERVICES	(16,364)	-	-	(16,364)	-	-		
(87)	STEAM AND ASH SALES	(5,018)	(5,018)				-		
(88)	AMI OPT OUT CHARGE	(831)				(831)	-		
(89)	OTHER REVENUE	(4,496)	(3,357)	(281)	(716)	(142)	-		
(90)									
(91)	**PROFIT/LOSS**	201,298	88,812	34,416	65,698	7,261	5,111		$37,606
(92)									
(93)	**TOTAL NET EXPENSES**	**1,873,662**	**1,338,208**	**139,563**	**317,043**	**41,241**	**37,606**		
(94)									
(95)	Generation								
(96)	Transmission								
(97)	Distribution								
(98)	Retail								
(99)	Total								

NOVA SCOTIA POWI
FUNCTIONALIZATION OF OPEI
FOR THE YEAR ENDING DEC
(IN THOUSANDS OF D

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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	FUEL	-					0.0%	0.0%	0.0%	0.0%
(2)	**PURCHASED POWER:**									
(3)	OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4)	BIOMASS						0.0%	0.0%	0.0%	0.0%
(5)	MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6)	WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7)	WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8)	IMPORTS						0.0%	0.0%	0.0%	0.0%
(9)	BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10)	**TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)										
(12)	**POWER PRODUCTION**									
(13)	THERMAL OPERATING & MAINT.	57,518	57,518	-	-	-	13.23%	0.0%	0.0%	0.0%
(14)	HYDRO OPERATING & MAINT.	1,831	1,831	-	-	-	0.4%	0.0%	0.0%	0.0%
(15)	WIND - OPERATING & MAINT.	8,148	8,148	-	-	-	1.9%	0.0%	0.0%	0.0%
(16)	SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)	BIOMASS - OPERATING & MAINT.	6,562	6,562	-	-	-	1.5%	0.0%	0.0%	0.0%
(17)	LM6000 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	6,479	6,479	-	-	-	1.5%	0.0%	0.0%	0.0%
(20)	GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21)	GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22)	RADIAL TO GENERATION TRANS.	1,425	1,425	-	-	-	0.3%	0.0%	0.0%	0.0%
(23)	**TOTAL POWER PRODUCTION**	82,716	82,716	-	-	-	19.0%	0.0%	0.0%	0.0%
(24)										
(25)	**CORPORATE GROUPS**									
(26)	EXECUTIVE MANAGEMENT	1,762	1,308	129	298	27	0.3%	0.1%	0.1%	0.0%
(27)	CORP. SECRETARY & INSURANCE	11,109	7,783	1,721	1,035	570	1.8%	1.2%	0.3%	0.9%
(28)	LEGAL SERVICES	4,914	3,647	360	831	76	0.8%	0.3%	0.2%	0.1%
(29)	EXTERNAL RELATIONS	3,368	1,442	392	974	560	0.3%	0.3%	0.3%	0.9%
(30)	ENVIRONMENTAL POLICIES & PROGRAMS	308	138	58	109	3	0.0%	0.0%	0.0%	0.0%
(31)										
(32)	**TOTAL CORPORATE GROUPS**	21,461	14,319	2,659	3,248	1,235	3.3%	1.9%	1.0%	2.0%
(33)										
(34)	**CUSTOMER OPERATIONS**									
(35)	TRANSMISSION & DISTRIBUTION:									
(36)	TRANSMISSION:									
(37)	HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38)	HV STORM EXPENSES (not applicable as a separate item)	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	EHV and HV BEFORE STORM EXPENSES	22,686	-	22,686	-	-	0.0%	16.2%	0.0%	0.0%
(41)	EHV and HV STORM EXPENSES	265	-	265	-	-	0.0%	0.2%	0.0%	0.0%
(42)	**DISTRIBUTION:**									
(43)	SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44)	OVERHEAD LINES BEFORE STORM EXPENSES	34,913	-	-	34,913	-	0.0%	0.0%	10.4%	0.0%
	OVERHEAD LINES STORM EXPENSES	23,275	-	-	23,275	-	0.0%	0.0%	7.0%	0.0%
(45)	UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46)	LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47)	METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48)	COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49)	STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(50)				-	-	-	0.0%	0.0%	0.0%	0.0%
(51)	**TOTAL DISTRIBUTION**	60,765	-	-	60,765	-	0.0%	0.0%	18.2%	0.0%
(52)										
(53)	**TOTAL CUSTOMER OPERATIONS - T & D**	83,715	-	22,950	60,765	-	0.0%	16.4%	18.2%	0.0%
(54)										
(55)	**GENERATION SERVICES**	11,601	11,601	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)										
(57)	**CUSTOMER SERVICE**									
(58)	**CUSTOMER SERVICE**									
(59)	CUSTOMER SERVICE EXPERIENCE	1,456	-	-	-	1,456	0.0%	0.0%	0.0%	2.4%
(60)	CUSTOMER SOLUTIONS	3,672	-	-	-	3,672	0.0%	0.0%	0.0%	6.1%
(61)	**CALL CENTRE:**									
(62)	CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63)	CUSTOMER CARE	6,801	-	-	-	6,801	0.0%	0.0%	0.0%	11.3%
(64)	**REVENUE OPERATIONS:**									
(65)	BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.7%
(66)	METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67)	SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.3%	0.0%
(68)	METER SERVICES - FIELD	1,404	-	-	-	1,404	0.0%	0.0%	0.0%	2.3%
(69)	ELECTRICAL WIRING INSPECTION - FIELD	4,528	-	-	-	4,528	0.0%	0.0%	0.0%	7.5%
(70)	REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71)	CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	BAD DEBT EXPENSE	4,969	-	-	-	4,969	0.0%	0.0%	0.0%	8.2%
(73)	MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75)	**TOTAL CUSTOMER SERVICE**	27,892	-	-	1,162	26,729	0.0%	0.0%	0.3%	44.3%

EXHIBIT 4 - Detail A
PAGE 4 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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	**REGULATORY AFFAIRS**									
(2)	Advocacy Expense	1,837	1,364	134	311	28	0.3%	0.1%	0.1%	0.0%
(3)	Other Expenses	7,213	5,354	528	1,220	111	1.2%	0.4%	0.4%	0.2%
(4)	**Subtotal**	9,050	6,717	662	1,531	139	1.5%	0.5%	0.5%	0.2%
(5)										
(6)	**FINANCE GROUP**									
(7)	INTERNAL AUDIT	1,736	1,289	127	294	27	0.3%	0.1%	0.1%	0.0%
(8)	INVESTOR RELATIONS	265	119	50	94	2	0.0%	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	445	330	33	75	7	0.1%	0.0%	0.0%	0.0%
(10)	TREASURER	416	309	30	70	6	0.1%	0.0%	0.0%	0.0%
(11)	CORPORATE TAX	867	390	163	307	8	0.1%	0.1%	0.1%	0.0%
(12)										
(13)	GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	3,433	2,548	251	581	53	0.6%	0.2%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)										
(17)	**TOTAL FINANCE**	7,162	4,985	654	1,421	103	1.1%	0.5%	0.4%	0.2%
(18)										
(19)	**ENTERPRISE SERVICES**									
(20)	PROCUREMENT & FACILITIES	11,988	2,997	2,997	2,997	2,997	0.7%	2.1%	0.9%	5.0%
(21)	INFORMATION TECHNOLOGY	44,945	19,245	5,236	12,994	7,470	4.4%	3.7%	3.9%	12.4%
(22)										
(23)	**TOTAL ENTERPRISE SERVICES**	56,933	22,242	8,234	15,991	10,467	5.1%	5.9%	4.8%	17.3%
(24)										
(25)	**HUMAN RESOURCES**									
(26)	--HUMAN RESOURCES	10,737	4,597	1,251	3,104	1,784	1.1%	0.9%	0.9%	3.0%
(27)										
(28)	OTHER EXPENSES	7,201	3,083	839	2,082	1,197	0.7%	0.6%	0.6%	2.0%
(29)										
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	318,056	150,322	37,115	88,993	41,626	34.6%	26.5%	26.6%	69.0%
(31)										
(32)	**TOTAL DIVISIONAL EXPENSES**	**319,893**	**151,686**	**37,249**	**89,304**	**41,654**	34.9%	26.6%	26.7%	69.0%
(33)										
(34)	**COGS**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)										
(36)	**DSM EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)										
(38)	**FCR DEFERRAL**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	**OTHER EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)										
(42)	**CAPITAL RELATED EXPENSES**									
(43)										
(44)	GRANTS IN LIEU OF TAXES	49,181	22,102	9,249	17,404	426	5.1%	6.6%	5.2%	0.7%
(45)	DEPRECIATION :									
(46)	STEAM	46,722	46,722	-	-	-	10.7%	0.0%	0.0%	0.0%
(47)	HYDRO	16,147	16,147	-	-	-	3.7%	0.0%	0.0%	0.0%
(48)	WIND	12,950	12,950	-	-	-	3.0%	0.0%	0.0%	0.0%
(49)	SOLAR	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50)	LM6000	6,833	6,833	-	-	-	1.6%	0.0%	0.0%	0.0%
(51)	GAS TURBINE - OTHER	2,805	2,805	-	-	-	0.6%	0.0%	0.0%	0.0%
(52)	GENERATION BATTERIES	8,353	8,353	-	-	-	1.9%	0.0%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.	3,087	3,087	-	-	-	0.7%	0.0%	0.0%	0.0%
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55)	Transmission - EHV and HV combined	25,717	-	25,717	-	-	0.0%	18.4%	0.0%	0.0%
(56)	DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements	2,996	-	-	2,996	-	0.0%	0.0%	0.9%	0.0%
(58)	DISTRIBUTION - Other	1,328	-	-	1,328	-	0.0%	0.0%	0.4%	0.0%
(59)	DISTRIBUTION - Substations	8,862	-	-	8,862	-	0.0%	0.0%	2.7%	0.0%
(60)	DISTRIBUTION - Poles and Fixtures	20,480	-	-	20,480	-	0.0%	0.0%	6.1%	0.0%
(61)	DISTRIBUTION - OH Lines	11,920	-	-	11,920	-	0.0%	0.0%	3.6%	0.0%
(62)	DISTRIBUTION -UG Lines	2,886	-	-	2,886	-	0.0%	0.0%	0.9%	0.0%
(63)	DISTRIBUTION -Line Transformers	27,744	-	-	27,744	-	0.0%	0.0%	8.3%	0.0%
(64)	DISTRIBUTION -Services	4,054	-	-	4,054	-	0.0%	0.0%	1.2%	0.0%
(65)	DISTRIBUTION -Meters	7,942	-	-	7,942	-	0.0%	0.0%	2.4%	0.0%
(66)	DISTRIBUTION - Streetlight Related	4,482	-	-	4,482	-	0.0%	0.0%	1.3%	0.0%
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,272	-	397	6,625	6,251	0.0%	0.3%	2.0%	10.4%
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,334	-	644	1,690	-	0.0%	0.5%	0.5%	0.0%
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIO	7,536	-	2,658	4,878	-	0.0%	1.9%	1.5%	0.0%
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	36,870	17,158	6,952	12,760	-	3.9%	5.0%	3.8%	0.0%
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	INTEREST NET	138,204	62,563	24,244	46,281	5,115	14.4%	17.3%	13.9%	8.5%
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES	(9,585)	(4,339)	(1,682)	(3,210)	(355)	-1.0%	-1.2%	-1.0%	-0.6%
(75)	-9835.167042						0.0%	0.0%	0.0%	0.0%
(76)	**TOTAL OPERATING EXPENSES**	**773,012**	**346,066**	**105,429**	**268,425**	**53,091**	79.6%	75.4%	80.3%	88.0%
(77)										
(78)	NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
(79)	GREEN POWER SURCHARGE	0	0	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%	0.0%
(81)	LATE PAYMENT CHARGES	0	0	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%	0.0%
(83)	NSF	0	0	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%	0.0%
(85)	WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86)	POLE SERVICES	0	0	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%	0.0%
(88)	AMI OPT OUT CHARGE	0	0	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%	0.0%
(90)										
(91)	**PROFIT/LOSS**	196,187	88,812	34,416	65,698	7,261	20.4%	24.6%	19.7%	12.0%
(92)										
(93)	**TOTAL NET EXPENSES**	**969,199**	**434,878**	**139,845**	**334,124**	**60,353**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWI
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FOR THE YEAR ENDING DEC
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	2.5	(2)	-	117	-	21	175	1,195	20	1,529
(14) HYDRO OPERATING & MAINT.	0.1	(0)	-	4	-	1	6	38	1	49
(15) WIND - OPERATING & MAINT.	0.4	(0)	-	17	-	3	25	169	3	217
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.3	(0)	-	13	-	2	20	136	2	174
(17) LM6000 OPERATING & MAINT.	0.0	(0)	-	1	-	0	2	13	0	17
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.1	(0)	-	3	-	1	5	32	1	41
(19) FUEL PROCUREMENT	0.3	(0)	-	13	-	2	20	135	2	172
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	-	3	-	1	4	30	0	38
(23) **TOTAL POWER PRODUCTION**	3.7	(3)	-	168	-	30	251	1,719	29	2,198
(24)	-	-	-	-	-	-	-	-	-	-
(25) **CORPORATE GROUPS**	-	-	-	-	-	-	-	-	-	-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	-	3	0	1	5	37	1	46
(27) CORP. SECRETARY & INSURANCE	0.5	0	-	16	0	4	34	233	8	296
(28) LEGAL SERVICES	0.2	(0)	-	7	0	2	15	102	2	129
(29) EXTERNAL RELATIONS	0.2	1	-	3	0	1	10	66	2	83
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	-	0	0	0	1	7	0	8
(31)										
(32) **TOTAL CORPORATE GROUPS**	0.9	1	-	30	0	7	65	444	14	562
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	-	-	-	-	-	15	83	568	72	739
(41) EHV and HV STORM EXPENSES	-	-	-	-	-	0	1	7	1	9
(42) **DISTRIBUTION:**										-
(43) SUBSTATIONS	0.1	-	-	-	-	-	4	29	-	33
(44) OVERHEAD LINES BEFORE STORM EXPENSES	2.0	-	-	-	-	-	102	699	-	803
OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	68	466	-	535
(45) UNDERGROUND LINES	0.0	-	-	-	-	-	2	11	-	13
(46) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(48) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(49) STREET LIGHTING	0.0	-	-	-	-	-	2	11	-	13
(50)										
(51) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	178	1,216	-	1,397
(52)										
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	16	262	1,791	73	2,144
(54)										
(55) **GENERATION SERVICES**	0.5	(0)	-	24	-	4	35	241	4	308
(56)										
(57) **CUSTOMER SERVICE**										
(58) **CUSTOMER SERVICE**										
(59) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	18	1	24
(60) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	7	45	2	60
(61) **CALL CENTRE:**										
(62) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	2	15	1	20
(63) CUSTOMER CARE	0.6	8	-	3	1	0	12	83	3	112
(64) **REVENUE OPERATIONS:**										
(65) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	4	28	1	37
(66) METER DATA SERVICES	0.0	1	-	0	0	0	1	5	0	7
(67) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	3	23	-	27
(68) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	17	1	23
(69) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	8	55	2	74
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(71) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(72) BAD DEBT EXPENSE	0.4	6	-	2	0	0	9	61	2	82
(73) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(75) **TOTAL CUSTOMER SERVICE**	2	33	-	13	2	1	51	351	13	466

EXHIBIT 4 - Detail A
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NOVA SCOTIA
FUNCTIONALIZATION OF
FOR THE YEAR ENDIN
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

		(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
(1)	**REGULATORY AFFAIRS**										
(2)	Advocacy Expense	0.1	(0)	-	3	0	1	6	38	1	48
(3)	Other Expenses	0.3	(0)	-	11	0	2	22	150	4	189
(4)	**Subtotal**	0.4	(0)	-	14	0	3	28	189	5	238
(5)											
(6)	**FINANCE GROUP**										
(7)	INTERNAL AUDIT	0.1	(0)	-	3	0	1	5	36	1	46
(8)	INVESTOR RELATIONS	0.0	(0)	-	0	0	0	1	6	0	7
(9)	DIRECTOR FINANCE	0.0	(0)	-	1	0	0	1	9	0	12
(10)	TREASURER	0.0	(0)	-	1	0	0	1	9	0	11
(11)	CORPORATE TAX	0.0	(0)	-	1	0	0	3	18	1	23
(12)											
(13)	GM FINANCE	-	-	-	-	-	-	-	-	-	-
(14)	CORPORATE CONTROLLER	0.2	(0)	-	5	0	1	10	72	2	90
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
(16)											
(17)	**TOTAL FINANCE**	0.3	(0)	-	10	0	2	22	150	4	188
(18)											
(19)	**ENTERPRISE SERVICES**										
(20)	PROCUREMENT & FACILITIES	0.6	4	-	8	0	3	34	234	12	295
(21)	INFORMATION TECHNOLOGY	2.2	9	-	43	1	11	129	883	27	1,104
(22)											
(23)	**TOTAL ENTERPRISE SERVICES**	2.8	12	-	51	1	14	163	1,117	39	1,399
(24)											
(25)	**HUMAN RESOURCES**										
(26)	--HUMAN RESOURCES	0.5	2	-	10	0	3	31	211	6	264
(27)											
(28)	OTHER EXPENSES	0.4	1	-	7	0	2	21	141	4	177
(29)											
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	15	47	-	327	3	80	927	6,344	190	7,934
(31)											
(32)	**TOTAL DIVISIONAL EXPENSES**	15	47	-	330	3	81	933	6,382	191	7,982
(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	2	(0)	-	45	0	14	153	1,044	37	1,296
(45)	DEPRECIATION :										
(46)	STEAM	2	(2)	-	95	-	17	142	971	16	1,242
(47)	HYDRO	1	(1)	-	33	-	6	49	336	6	429
(48)	WIND	1	(0)	-	26	-	5	39	269	5	344
(49)	SOLAR	-	-	-	-	-	-	-	-	-	-
(50)	LM6000	0	(0)	-	14	-	2	21	142	2	182
(51)	GAS TURBINE - OTHER	0	(0)	-	6	-	1	9	58	1	75
(52)	GENERATION BATTERIES	0	(0)	-	17	-	3	25	174	3	222
(53)	RADIAL TO GENERATION TRANS.	0	(0)	-	6	-	1	9	64	1	82
(54)	Transmission - HV (not aplicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(55)	Transmission - EHV and HV combined	-	-	-	-	-	17	94	644	82	837
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
(57)	DISTRIBUTION - Easements	0	-	-	-	-	-	9	60	-	69
(58)	DISTRIBUTION - Other	0	-	-	-	-	-	4	27	-	31
(59)	DISTRIBUTION - Substations	1	-	-	-	-	-	26	177	-	204
(60)	DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	60	410	-	471
(61)	DISTRIBUTION - OH Lines	1	-	-	-	-	-	35	239	-	274
(62)	DISTRIBUTION -UG Lines	0	-	-	-	-	-	8	58	-	66
(63)	DISTRIBUTION -Line Transformers	2	-	-	-	-	-	81	555	-	638
(64)	DISTRIBUTION -Services	0	-	-	-	-	-	12	81	-	93
(65)	DISTRIBUTION -Meters	0	-	-	-	-	-	23	159	-	183
(66)	DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	13	90	-	103
(67)	GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	32	219	4	268
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	0	-	-	-	-	0	7	50	2	60
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIO	0	-	-	-	-	2	24	164	8	199
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	2	(1)	-	35	-	11	115	786	28	976
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
(72)	INTEREST NET	6	4	-	130	0	39	423	2,896	101	3,600
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
(74)	CORPORATE TAXES	(0)	(0)	-	(9)	(0)	(3)	(29)	(201)	(7)	(250)
(75)	-9835.167042	-	-	-	-	-	-	-	-	-	-
(76)	**TOTAL OPERATING EXPENSES**	35	55	-	731	4	197	2,317	15,853	481	19,675
(77)		0	0	0	0	0	0	0	0	0	0
(78)	NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
(80)	EXPORT SALES	-	-	-	-	-	-	-	-	-	-
(81)	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
(82)	CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
(83)	NSF	-	-	-	-	-	-	-	-	-	-
(84)	RETAIL SALES	-	-	-	-	-	-	-	-	-	-
(85)	WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
(86)	POLE SERVICES	-	-	-	-	-	-	-	-	-	-
(87)	STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
(88)	AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
(89)	OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
(90)											
(91)	**PROFIT/LOSS**	8	6	-	184	1	55	601	4,111	144	5,111
(92)											
(93)	**TOTAL NET EXPENSES**	43.796	61	-	916	5	253	2,918	19,964	625	**24,785**
(94)											
(95)	Generation	19.2	(14)	-	886	-	157	1,321	9,038	152	11,558
(96)	Transmission	-	-	-	-	-	94	512	3,502	444	4,553
(97)	Distribution	19.6	-	-	-	-	-	977	6,686	-	7,682
(98)	Retail	5.0	75	-	30	5	1	108	739	29	992
(99)	Total	43.796	61	-	916	5	253	2,918	19,964	**625.113**	24,785

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	22,950	747	23,697
(3)	NON-DIRECT	14,299	466	14,765
(4)	TOTAL OPER. & MAINT.	37,249	1,213	38,462
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	25,717	837	26,554
(8)	GENERAL PROPERTY	10,651	347	10,998
(9)	TOTAL DEPRECIATION	36,368	1,184	37,552
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	(3,066)	(100)	(3,166)
(13)	REGULATORY AMORTIZATION	1,384	45	1,429
(14)	GRANTS IN LIEU OF TAXES	9,249	301	9,550
(15)	TOTAL TAX	7,567	246	7,814
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	24,635	802	25,437
(19)	LESS: AFUDC INTEREST	(391)	(13)	(404)
(20)	INTEREST TOTAL	24,244	789	25,033
(21)				
(22)	**RETAINED EARNINGS**	34,416	1,120	35,536
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(281)	-	(281)
(25)				
(26)	**TOTAL**	139,563	4,553	144,116

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
	GENERATION FUNCTION				
(1)	FUEL	434,033	$0	$434,033	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	18,420	$8,334	$10,086	-
(3)	PURCHASES - BIOMASS	20,238	$5,365	$14,874	-
(4)	MARITIME LINK	199,839	$90,416	$109,423	
(5)	PURCHASES - WIND ERIS	33,315	15,071.9	18,242.9	-
(6)	PURCHASES - WIND NRIS	111,167	50,291.6	60,875.8	
(7)	IMPORTS	94,391	0	94,390.8	-
(8)	BUTU CAPACITY CREDIT	302	302	0	
(8)	OPER. & MAINT. - STEAM	111,333	50,380	60,953	-
(9)	OPER. & MAINT. - HYDRO	3,543	1,603	1,940	-
(10)	OPER. & MAINT. - WIND	15,772	7,137	8,635	-
(11)	OPER. & MAINT. - BIOMASS	12,702	5,748	6,954	-
(12)	OPER. & MAINT. - LM6000	1,214	549	665	-
(13)	OPER. & MAINT. - OTHER CT's	2,999	2,999	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,758	1,248	1,510	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,363.5	617	746	-
(18)	GRANTS IN LIEU OF TAXES	22,102	10,001	12,100	-
(19)	**Depreciation:**				
(20)	STEAM	46,722	21,142	25,579	-
(21)	HYDRO	16,147	7,307	8,840	-
(22)	WIND	12,950	5,860	7,090	-
(23)	LM6000	6,833	3,092	3,741	-
(24)	GAS TURBINE - OTHER	2,805	1,269	1,536	-
(25)	GENERATION BATTERIES	8,353	3,780	4,573	-
(26)	RADIAL TO GENERATION TRANS.	3,087	1,397	1,690	-
(27)	GENERAL PROPERTY	17,158	7,764	9,394	-
(28)					
(29)	INTEREST NET OF AFUDC	62,563	24,664	37,899	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-4,339	-1,711	-2,629	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,018	-1,295	-3,723	-
(35)	OTHER REVENUE	-3,357	-866	-2,490	-
(36)	RETURN (PROFIT/LOSS)	88,812	35,011	53,800	-
(37)					
(38)	**TOTAL GENERATION**	**$1,338,208**	**$357,478.78**	**$980,730**	**-**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

TRANSMISSION FUNCTION

		(1) TOTAL COMPANY	(2) DEMAND EXPENSES	(3) ENERGY EXPENSES	(4) CUSTOMER EXPENSES
(1)	**Transmission - HV (not aplicable 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**	**-**
(18)					
(19)	**Transmission - EHV and HV combined**				
(20)					
(21)	O&M - EHV Before Storm Expense	36,850	36,850	0	-
(22)	O&M - EHV Storm Expense	265	265	0	-
(23)	REG. AFFAIRS - ADVOCACY EXPENSE	134	134	0	-
(24)	GRANTS IN LIEU OF TAXES	9,249	9,249	0	-
(25)	**Depreciation:**				
(26)	TRANSMISSION	25,717	25,717	0	-
(27)	GENERAL PROPERTY	10,651	10,651	0	-
(28)					
(29)	INTEREST NET OF AFUDC	24,244	24,244	0	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-1,682	-1,682	0	-
(32)	**Non-Operating Revenue:**				
(33)	OTHER REVENUE	-281	-281	0	-
(34)	FCR DEFERRAL	0	0	0	-
(35)	RETURN (PROFIT/LOSS)	34,416	34,416	0	-
(36)					
(37)	**TOTAL - EHV and HV Combined**	**139,563**	**139,563**	**0**	**-**
(38)					
(39)	**TOTAL TRANSMISSION**	**$139,563**	**$139,563.29**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,076	$2,076	$0	-
(3)	OVERHEAD LINES Before Storm Expense	57,700	13,045	0	44,655.1
(4)	OVERHEAD LINES Storm Expense	25,920	8,696	0	17,223.8
(5)	UNDERGROUND LINES	813	211	0	601.9
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,670	0	0	1,670.3
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	311	81	0	230.0
(9)	GRANTS IN LIEU OF TAXES	17,076	9,524	0	7,552.7
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	2,996	1,501	0	1,494.9
(13)	DISTRIBUTION - Other	1,328	666	0	662.7
(14)	DISTRIBUTION - Substations	8,862	8,862	0	-
(15)	DISTRIBUTION - Poles and Fixtures	20,480	5,325	0	15,155.2
(16)	DISTRIBUTION - OH Lines	11,920	6,282	0	5,638.1
(17)	DISTRIBUTION -UG Lines	2,886	655	0	2,231.1
(18)	DISTRIBUTION -Line Transformers	27,744	27,744	0	-
(19)	DISTRIBUTION -Services	4,054	0	0	4,053.9
(20)	DISTRIBUTION -Meters	7,942	0	0	7,941.6
(21)	GENERAL PROPERTY	25,953	15,037	0	10,916.0
(22)					
(23)	INTEREST NET OF AFUDC	45,411	25,326	0	20,084.8
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	-3,150	-1,757	0	(1,393.0)
(26)	RETURN (PROFIT/LOSS)	64,462	35,951	0	28,511.4
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	813	813	0	-
(30)	GRANTS IN LIEU OF TAXES	327	327	0	-
(31)	DEPRECIATION	4,482	4,482	0	-
(32)	INTEREST NET OF AFUDC	871	871	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	-60	-60	0	-
(35)	RETURN (PROFIT/LOSS)	1,236	1,236	0	-
(36)	**Subtotal**	7,669	7,669	0	-
(37)					
(38)	POLE SERVICES	-16,364	-5,490	0	(10,874.0)
(39)	OTHER REVENUE	-716	-346	0	(370.2)
(40)					
(41)	**TOTAL DISTRIBUTION**	**$317,043**	**$161,056.68**	**$0**	**155,986.4**

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)					
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,639	0	0	8,638.7
(2)	CALL CENTRE	13,496	0	0	13,495.7
(3)	BILLING SERVICES & PAYMENTS	3,800	0	0	3,800.2
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	730	0	0	729.7
(6)	METER SERVICES - FIELD	2,365	0	0	2,365.3
(7)	ELECT. WIRING INSPECT. - FIELD	7,627	0	0	7,627.2
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,969	0	0	4,968.7
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	28	0	0	28.2
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	426	0	0	426.5
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,251	0	0	6,250.7
(17)	INTEREST NET OF AFUDC	5,115	0	0	5,115.1
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	-355	0	0	(354.8)
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24)	NSF	(158.5)	0	0	(158.5)
(25)	RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26)	WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27)	AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28)	OTHER REVENUE	(141.7)	0	0	(141.7)
(29)	RETURN (PROFIT/LOSS)	7,261.4	0	0	7,261.4
(30)					
(31)	**TOTAL RETAIL**	**$41,241**	**$0**	**$0**	**41,240.6**
(32)					
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,836,055**	**$658,098.745**	**$980,729.617**	**197,227.0**

EXHIBIT 5
Page 5 of 5

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

(1)	***INTERMEDIATE CLASSIFICATION***					
(2)						
(3)	THERMAL O&M	$111,333				
(4)	HYDRO O&M	3,543				
(5)	WIND O&M	15,772				
(6)	BIOMASS O&M	12,702				
(7)	LM6000 O&M	1,214				
(8)	OTHER CT's O&M	2,999				
(9)	GENERATION BATTERIES	$0				
(10)	RADIAL TO GENERATION TRANS.	$2,758				
(11)						
(12)	NET THERMAL O&M	$150,322				
(13)						
(14)	THERMAL O&M	$0			Intermediate Classification Factor	
(15)	HYDRO O&M	0		Was:	16%	
(16)	WIND O&M	0		Now:	0%	
(17)						
(18)	BIOMASS O&M	0				
(19)						
(20)	LM6000 O&M	0				
(21)						
(22)						
(23)	OTHER CT's O&M	0				
(24)						
(25)	THERMAL VARIABLE O&M	$0				
(26)						
(27)	THERMAL O&M	$111,333				
(28)						
(29)	HYDRO O&M	3,543				
(30)	WIND O&M	15,772				
(31)	BIOMASS O&M	12,702				
(32)	LM6000 O&M	1,214				
(33)	OTHER CT's O&M	2,999				
	GENERATION BATTERIES	0				
	RADIAL TO GENERATION TRANS.	2,758				
(34)						
(35)	NET THERMAL O&M D&E SPLIT	$150,322				
(36)						
(37)	THERMAL O&M DMD. ALLOC. %	45.25%				
(38)	THERMAL O&M ENG. ALLOC. %	54.75%				
(39)						
(40)	BIOMASS DEMAND ALLOC %	45.25%				
(41)						
(42)	BIOMASS ENERGY ALLOC %	54.75%				
(43)						
(44)		NRIS	ERIS			
(45)	WIND O&M DMD. ALLOC. %	45.25%	45.25%			
(46)	WIND O&M ENG. ALLOC. %	54.75%	54.75%			
(47)						
(48)						
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%				
(50)						
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%				
(52)						
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**	
(54)						
(55)	GEN. PROP. ALLOC. - GEN.	7,764	9,394		0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0		0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,651	0		0	
(58)	GEN. PROP. ALLOC. - DIST.	15,037	0		10,916	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0		6,251	
(60)						
(61)	TOTAL	33,453	9,394		17,167	

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	8,334	5,353.76	273.31	1,483.12	169.06	151.92	195.29	303.14	249.90	115.50	38.76	See BCF File
(3)	PURCHASES - BIOMASS	5,365	3,446.39	175.94	954.73	108.83	97.80	125.72	195.14	160.87	74.35	24.95	See BCF File
(4)	MARITIME LINK	90,416	58,084.78	2,965.23	16,090.86	1,834.16	1,648.29	2,118.79	3,288.90	2,711.26	1,253.13	420.50	See BCF File
(5)	PURCHASES - WIND ERIS	15,072	9,682.49	494.29	2,682.28	305.75	274.76	353.19	548.25	451.96	208.89	70.10	See BCF File
(6)	PURCHASES - WIND NRIS	50,292	32,308.24	1,649.34	8,950.15	1,020.20	916.82	1,178.53	1,829.37	1,508.07	697.02	233.90	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	302	193.86	9.90	53.70	6.12	5.50	7.07	10.98	9.05	4.18	1.40	See BCF File
(9)	OPER. & MAINT. - STEAM	50,380	32,365	1,652	8,966	1,022	918	1,181	1,833	1,511	698	234	D-3A
(10)	OPER. & MAINT. - HYDRO	1,603	1,030	53	285	33	29	38	58	48	22	7	D-3A
(11)	OPER. & MAINT. - WIND	7,137	4,585	234	1,270	145	130	167	260	214	99	33	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,748	3,693	189	1,023	117	105	135	209	172	80	27	D-3A
(13)	OPER. & MAINT. - LM6000	549	353	18	98	11	10	13	20	16	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	2,999	1,927	98	534	61	55	70	109	90	42	14	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.	1,248	802	41	222	25	23	29	45	37	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	617	300	47	243	0	27	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,001	6,425	328	1,780	203	182	234	364	300	139	47	P-7
(20)	DEPRECIATION	51,612	33,156	1,693	9,185	1,047	941	1,209	1,877	1,548	715	240	EXH 6D
(21)	INTEREST NET OF AFUDC	24,664	15,844	809	4,389	500	450	578	897	740	342	115	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	-1,711	-1,099	-56	-304	-35	-31	-40	-62	-51	-24	-8	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,295	-832	-43	-231	-26	-24	-30	-47	-39	-18	-6	O-8
(26)	OTHER REVENUE	-866	-556	-28	-155	-18	-16	-20	-31	-26	-12	-4	O-8
(27)	RETURN (PROFIT/LOSS)	35,011	22,492	1,148	6,231	710	638	820	1,274	1,050	485	163	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,165	7,173	366	1,987	226	204	262	406	335	155	52	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-9,537	0	0	0	0	0	0	0	-9,537	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	9,537	6,127	313	1,697	193	174	223	347	286	132	44	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-954	0	0	0	0	0	0	0	-954	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	954	613	31	170	19	17	22	35	29	13	4	D-3B
(34)													
(35)	**TOTAL GENERATION**	357,478.78	243,467	12,461	67,605	7,679	6,928	8,870	2,604	859	5,246	1,760	
(36)													
(37)	**TRANSMISSION**	357,479	0										
(38)													
(39)	**Transmission - HV (not aplicable 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	36,850	23,673	1,209	6,558	748	672	864	1,340	1,105	511	171	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	265	170	9	47	5	5	6	10	8	4	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	134	65	10	53	0	6	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	9,249	5,942	303	1,646	188	169	217	336	277	128	43	P-8B
(5)	DEPRECIATION	36,368	23,363	1,193	6,472	738	663	852	1,323	1,091	504	169	EXH 6D
(6)	INTEREST NET OF AFUDC	24,244	15,575	795	4,315	492	442	568	882	727	336	113	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	-1,682	-1,080	-55	-299	-34	-31	-39	-61	-50	-23	-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	-281	-181	-9	-50	-6	-5	-7	-10	-8	-4	-1	O-9B
(12)	RETURN (PROFIT/LOSS)	34,416	22,109	1,129	6,125	698	627	806	1,252	1,032	477	160	P-15B
(13)													
(14)	**TOTAL - EHV**	139,563	89,637	4,583	24,866	2,828	2,548	3,267	5,072	4,181	1,932	648	
(15)													
(16)	**TOTAL TRANSMISSION**	139,563.29	89,637	4,583	24,866	2,828	2,548	3,267	5,072	4,181	1,932	648	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,029	16,171	888	4,711	435	520	622	359	0	103	220	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	81	39	6	32	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,524	6,513	359	1,882	113	209	234	99	0	27	89	P-9
(22)	DEPRECIATION	66,072	45,187	2,488	13,055	784	1,447	1,620	688	0	186	616	EXH 6D
(23)	INTEREST NET OF AFUDC	25,326	17,310	953	5,002	302	554	621	265	0	72	246	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	-1,757	-1,201	-66	-347	-21	-38	-43	-18	0	-5	-17	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-5,490	-3,734	-206	-1,083	-78	-120	-138	-63	0	-19	-51	P-21
(27)	OTHER REVENUE	-346	-224	-12	-65	-4	-7	-8	-4	0	-1	-20	O-10
(28)	RETURN (PROFIT/LOSS)	35,951	24,573	1,353	7,100	429	787	882	376	0	102	349	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	813	0	0	0	0	0	0	0	0	0	813	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33)	Depreciation	4,482	0	0	0	0	0	0	0	0	0	4,482	EXH 6D
(34)	INTEREST NET OF AFUDC	871	0	0	0	0	0	0	0	0	0	871	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	-60	0	0	0	0	0	0	0	0	0	-60	P-16B
(37)	RETURN (PROFIT/LOSS)	1,236	0	0	0	0	0	0	0	0	0	1,236	P-16B
(38)	**Subtotal**	7,669	0	0	0	0	0	0	0	0	0	7,669	
(39)													
(40)	**TOTAL DISTRIBUTION**	161,056.68	104,635	5,763	30,286	1,960	3,355	3,790	1,701	0	466	9,100	
(41)													
(42)	**TOTAL DEMAND**	**$658,098.745**	**$437,739**	**$22,807**	**$122,757**	**$12,467**	**$12,830**	**$15,928**	**$9,377**	**$5,040**	**$7,645**	**$11,509**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$434,033	220,605.3	14,745.8	91,296.7	14,102.3	10,377.5	17,476.5	26,846.9	30,394.0	5,082.9	3,105.0	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$10,086	4,875.7	339.1	2,164.5	352.5	253.3	437.8	679.3	798.2	107.9	77.7	See BCF
(3)	PURCHASES - BIOMASS	$14,874	7,239.25	504.78	3,203.52	519.59	372.06	635.96	988.47	1,134.01	163.15	112.99	See BCF
(4)	MARITIME LINK	$109,423	52,743.5	3,685.5	23,561.6	3,847.4	2,740.5	4,747.9	7,396.7	8,676.6	1,178.1	845.3	See BCF
(5)	PURCHASES - WIND ERIS	$18,243	8,948.65	614.10	3,887.66	624.95	452.50	776.26	1,198.05	1,403.95	198.97	137.84	See BCF
(6)	PURCHASES - WIND NRIS	$60,876	30,002.57	2,047.06	12,928.21	2,066.72	1,503.32	2,578.18	3,976.65	4,647.45	667.34	458.33	See BCF
(7)	IMPORTS	$94,391	44,140.31	3,171.07	20,577.97	3,451.53	2,422.48	4,259.47	6,707.58	7,924.66	975.98	759.73	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	60,953	30,438	2,062	12,906	2,031	1,481	2,523	3,894	4,476	693	449	E-1A
(9)	OPER. & MAINT. - HYDRO	1,940	969	66	411	65	47	80	124	142	22	14	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,635	4,312	292	1,828	288	210	357	552	634	98	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,954	3,473	235	1,473	232	169	288	444	511	79	51	E-1A
(12)	OPER. & MAINT. - LM6000	665	332	22	141	22	16	28	42	49	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,510	754	51	320	50	37	63	96	111	17	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	746	363	57	294	0	33	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	12,100	6,043	409	2,562	403	294	501	773	889	138	89	P-10
(19)	DEPRECIATION	62,443	31,182	2,112	13,222	2,080	1,517	2,585	3,989	4,585	710	460	EXH 6D
(20)	INTEREST NET OF AFUDC	37,899	18,926	1,282	8,025	1,263	921	1,569	2,421	2,783	431	279	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	-2,629	-1,313	-89	-557	-88	-64	-109	-168	-193	-30	-19	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,723	(1,851.18)	(126.09)	(790.86)	(124.91)	(90.89)	(154.77)	(239.21)	(275.12)	(42.05)	(27.53)	O-11
(26)	OTHER REVENUE	-2,490	-1,238	-84	-529	-84	-61	-104	-160	-184	-28	-18	O-11
(27)	RETURN (PROFIT/LOSS)	53,800	26,866	1,820	11,392	1,792	1,307	2,227	3,437	3,950	612	396	P-17
(28)													
(29)	**TOTAL GENERATION**	980,730	487,810	33,216	208,317	32,894	23,938	40,766	63,001	72,456	11,082	7,251	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$980,729.617**	**$487,810**	**$33,216**	**$208,317**	**$32,894**	**$23,938**	**$40,766**	**$63,001**	**$72,456**	**$11,082**	**$7,251**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$64,151	$58,002	$3,266	$1,442	$2	$271	$18	$3	$0	$0	$1,146	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	230	112	18	90	0	10	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,553	6,744	384	258	1	49	4	1	0	0	112	P-12
(6)	DEPRECIATION	48,094	42,946	2,443	1,646	3	311	27	6	0	0	711	EXH 6D
(7)	INTEREST NET OF AFUDC	20,085	17,950	1,020	672	1	127	11	2	0	0	301	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	-1,393	-1,245	-71	-47	-0	-9	-1	-0	-0	-0	-21	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-10,874	-9,850	-553	-226	-0	-42	-2	-0	0	-0	-199	P-22
(12)	OTHER REVENUE	-370	-332	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	28,511	25,480	1,448	954	2	180	15	3	0	0	427	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	155,986.388	139,807	7,936	4,780	9	895	72	15	0	0	2,471	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	9,992.148	7,442	943	822	33	120	53	50	42	1	486	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,638.736	5,191	901	1,426	203	155	249	394	0	24	95	O-15
(20)	CALL CENTRE	13,495.673	10,995	740	863	60	116	88	92	80	7	454	C-3
(21)	BILLING SERVICES	3,800.232	3,096	208	243	17	33	25	26	23	2	128	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	729.747	46	66	116	106	76	80	113	3	123	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,968.686	4,174	118	608	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	28.239	14	2	11	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	426.494	381	22	15	0	3	0	0	0	0	6	N/A
(29)	DEPRECIATION	6,250.665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30)	INTEREST NET OF AFUDC	5,115.132	4,021	215	495	57	62	104	104	0	19	38	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	(354.773)	-279	-15	-34	-4	-4	-7	-7	-0	-1	-3	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38)	WIRING INSPECTIONS	(7,253.478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39)	AMI OPT OUT CHARGE	(830.884)	-701	-47	-55	-4	-7	-6	-6	-5	-0	0	C-6
(40)	OTHER REVENUE	(141.684)	-109	-8	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	7,261.404	5,708	306	703	80	88	148	147	0	28	54	N/A
(42)													
(43)	**TOTAL RETAIL**	41,240.159	32,188	2,594	3,351	414	527	297	701	116	176	876	
(44)	-		32,188										
(45)	**TOTAL CUSTOMER**	**197,226.547**	**171,995**	**10,530**	**8,131**	**423**	**1,422**	**369**	**716**	**116**	**176**	**3,347**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,836,055**	**$1,097,544**	**$66,553**	**$339,205**	**$45,784**	**$38,190**	**$57,062**	**$73,094**	**$77,612**	**$18,903**	**$22,107**	$22,107

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED
(1) **COSTS BY FUNCTIONAL AREAS**											
(2) Generation											
(3) FAM-related	$911,705	$477,625	$30,675	$187,835	$28,409	$21,217	$34,891	$53,970	$60,070	$10,727	$6,287
(4) Non-FAM-related	434,878	258,130	15,282	89,792	12,416	9,840	15,054	12,113	13,769	5,701	2,780
(5) Non-Operating Revenue Credit	-8,374	-4,477	-281	-1,705	-252	-191	-309	-478	-524	-100	-56
(6) **Subtotal**	1,338,208	731,277	45,676	275,921	40,573	30,866	49,636	65,604	73,315	16,328	9,011
(7)											
(8) **Transmission**											
(9) **Operating Costs**											
(10) EHV	$139,845	$89,818	$4,592	$24,916	$2,834	$2,553	$3,274	$5,082	$4,189	$1,936	$650
(11) HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12) Subtotal	$139,845	$89,818	$4,592	$24,916	$2,834	$2,553	$3,274	$5,082	$4,189	$1,936	$650
(13) Non-Operating Revenue Credit	($281)	($181)	($9)	($50)	($6)	($5)	($7)	($10)	($8)	($4)	($1)
(14) **Subtotal**	$139,563	$89,637	$4,583	$24,866	$2,828	$2,548	$3,267	$5,072	$4,181	$1,932	$648
(15)											
(16) **Distribution**											
(17) Non-Streetlight-related	$326,455	$258,582	$14,489	$36,452	$2,051	$4,421	$4,011	$1,784	$0	$486	$4,179
(18) Streetlight-related	$7,669	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,669
(19) Non-Operating Revenue Credit	($17,081)	($14,140)	($790)	($1,385)	($83)	($171)	($148)	($67)	($0)	($20)	($277)
(20) **Subtotal**	$317,043	$244,442	$13,699	$35,066	$1,969	$4,250	$3,862	$1,717	$0	$466	$11,571
(21)											
(22) **Retail**											
(23) Operating Costs	$60,352	$46,369	$3,825	$5,483	$552	$759	$743	$920	$148	$203	$1,351
(24) Non-Operating Revenue Credit	($19,112)	($14,181)	($1,230)	($2,132)	($138)	($232)	($446)	($219)	($32)	($27)	($474)
(25) **Subtotal**	$41,240	$32,188	$2,594	$3,351	$414	$527	$297	$701	$116	$176	$876
(26)											
(27) **Total**	**$1,836,055**	**$1,097,544**	**$66,553**	**$339,205**	**$45,784**	**$38,190**	**$57,062**	**$73,094**	**$77,612**	**$18,903**	**$22,107**
(28)											
(29) **Costs by Functional Areas (relative shares)**											
(30) Generation	73%	67%	69%	81%	89%	81%	87%	90%		86%	41%
(31) Transmission	8%	8%	7%	7%	6%	7%	6%	7%		10%	3%
(32) Distribution	17%	22%	21%	10%	4%	11%	7%	2%		2%	52%
(33) Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(34) **Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) **AVERAGE CUSTOMER COST CALC**											
(37) **Customer Related Costs**											
(38) Distribution bfr Non-Operationg Credit	167,231	149,989	8,508	5,017	9	940	75	16	0	0	2,676
(39) Retail bfr Non-Operatin Credit	60,352	46,369	3,825	5,483	552	759	743	920	148	203	1,351
(40) Subtotal	227,583	196,358	12,332	10,500	562	1,699	818	936	148	203	4,027
(41)											
(42) **Misc Rev Credit**											
(43) Distribution	(11,244.2)	-10,182	-572	-237	-0	-44	-2	-0	-0	-0	-206
(44) Retail	(19,112.2)	-14,181	-1,230	-2,132	-138	-232	-446	-219	-32	-27	-474
(45) Total	(30,356.4)	-24,363	-1,802	-2,369	-139	-277	-449	-219	-32	-27	-680
(46)											
(47) **Total**	197,226.5	171,995	10,530	8,131	423	1,422	369	716	116	176	3,347
(48) % of Total Cost	10.7%	15.7%	15.8%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.1%
(49)											
(50) Customers	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903
(51) Bill Months	6,478,161	5,867,114	329,312	134,880	240	25,219	2,105	434	12	12	118,832
(52)											
(53) **Average Monthly Cost per Customer**	**30.44**	**29.3151**	**31.98**	**60.29**	**1,762.40**	**56.39**	**175.36**	**1,651.65**		**14,674.22**	**28.17**

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

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Peak Dmd. in KWs (at Generator) 69,594
(4) Int Credit Amount 11,165
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

		Demand Usage				Annual Credit Amount Calculation					
(9)		Winter Month kW Coincident	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)											
(11) Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($13.107)	($9,537,434)	10.0%	($1.311)	($953,743)	($10,491,177)
(12) Int Credit Amount - PHP	9,537										

(13)
(14) **Priority Interruption Demand Adjustment Calculation**
(15)
(16) Sum of Monthly Demands in KVAs (at the Meter) 727,660
(17) Int Credit Amount - PHP 954

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	$2,076	$1,371	$75	$401	$51	$44	$56	$47	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Expense	13,045	8,794	483	2,561	229	283	336	185	0	54	120	P-1
(5)	OVERHEAD LINES Storm Expense	8,696	5,863	322	1,707	152	188	224	124	0	36	80	P-1
(6)	UNDERGROUND LINES	211	143	8	42	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(11)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)													
(13)	**TOTAL DEMAND**	24,842	16,171	888	4,711	435	520	622	359	0	103	1,034	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Expense	44,655	40,451	2,270	930	1	174	8	1	0	0	819	P-2
(19)	OVERHEAD LINES Storm Expense	17,224	15,602	876	359	0	67	3	1	0	0	316	P-2
(20)	UNDERGROUND LINES	602	545	31	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,670	1,404	89	141	1	28	6	2	0	0	0	P-6
(23)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)													
(27)	**TOTAL CUSTOMER**	64,151	58,002	3,266	1,442	2	271	18	3	0	0	1,146	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	9,992	7,442	943	822	33	120	53	50	42	1	486	EXHIBIT 6B
(33)	**TOTAL RETAIL**	9,992	7,442	943	822	33	120	53	50	42	1	486	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,076	1,371	75	401	51	44	56	47	0	12	19	P-3
(38)	OVERHEAD LINES	83,620	70,709	3,951	5,557	382	712	572	311	0	91	1,335	P-1
(39)	UNDERGROUND LINES	813	688	38	54	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,662	8,845	1,032	963	34	147	60	52	42	1	486	P-6
(42)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43)	STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(44)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)													
(46)	**TOTAL DISTRIBUTION**	**$98,985**	**$81,614**	**$5,097**	**$6,975**	**$470**	**$910**	**$693**	**$413**	**$42**	**$105**	**$2,666**	

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	$7,442	$1,995	$5,447
(2) SMALL GENERAL	943	134	809
(3) GENERAL	822	156	666
(4) GENERAL LARGE	33	11	22
(5) SMALL INDUSTRIAL	120	21	98
(6) MEDIUM INDUSTRIAL	53	16	37
(7) LARGE INDUSTRIAL	50	17	34
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	486	0	486
(11) TOTAL	$9,992	$2,365	$7,627
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)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$4,174	$0	$4,174	$0	$4,174
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,174	$795	$4,968.7	$0	$4,968.69
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	$21,142	$13,582	$693	$3,763	$429	$385	$495	$769	$634	$293	$98	D-3A
(5)	HYDRO PRODUCTION	7,307	4,694	240	1,300	148	133	171	266	219	101	34	D-3A
(6)	WIND PRODUCTION	5,860	3,765	192	1,043	119	107	137	213	176	81	27	D-3A
(7)	LM6000 PRODUCTION	3,092	1,986	101	550	63	56	72	112	93	43	14	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,269	815	42	226	26	23	30	46	38	18	6	D-3A
(9)	GENERATION BATTERIES	3,780	2,428	124	673	77	69	89	137	113	52	18	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,397	897	46	249	28	25	33	51	42	19	6	D-3A
(11)	GENERAL PROPERTY	7,764	4,988	255	1,382	158	142	182	282	233	108	36	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	51,612	33,156	1,693	9,185	1,047	941	1,209	1,877	1,548	715	240	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV	25,717	16,521	843	4,577	522	469	603	935	771	356	120	D-3A
(21)	GENERAL PROPERTY	10,651	6,842	349	1,896	216	194	250	387	319	148	50	P-8B
(22)	TOTAL - EHV	36,368	23,363	1,193	6,472	738	663	852	1,323	1,091	504	169	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	36,368	23,363	1,193	6,472	738	663	852	1,323	1,091	504	169	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29)	DISTRIBUTION - Other	666	455	25	132	8	15	16	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	8,862	6,061	334	1,751	105	194	217	92	0	25	83	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,325	3,642	201	1,052	63	117	131	55	0	15	50	P-9
(32)	DISTRIBUTION - OH Lines	6,282	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33)	DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	27,744	18,974	1,045	5,482	329	608	680	289	0	78	259	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,482	0	0	0	0	0	0	0	0	0	4,482	Direct
(38)	GENERAL PROPERTY	15,037	10,284	566	2,971	178	329	369	157	0	42	140	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	70,553	45,187	2,488	13,055	784	1,447	1,620	688	0	186	5,097	
(41)													
(42)	**TOTAL DEMAND**	**158,533**	**101,707**	**5,374**	**28,713**	**2,568**	**3,051**	**3,682**	**3,888**	**2,638**	**1,406**	**5,507**	

EXHIBIT 6D
Page 2 of 2

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	25,579	12,774	865	5,416	852	622	1,059	1,634	1,878	291	188	E-1A
(5)	HYDRO PRODUCTION	8,840	4,415	299	1,872	295	215	366	565	649	101	65	E-1A
(6)	WIND PRODUCTION	7,090	3,540	240	1,501	236	172	293	453	521	81	52	E-1A
(7)	LM6000 PRODUCTION	3,741	1,868	127	792	125	91	155	239	275	43	28	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,536	767	52	325	51	37	64	98	113	17	11	E-1A
(9)	GENERATION BATTERIES	4,573	2,284	155	968	152	111	189	292	336	52	34	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,690	844	57	358	56	41	70	108	124	19	12	E-1A
(11)	GENERAL PROPERTY	9,394	4,691	318	1,989	313	228	389	600	690	107	69	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	62,443	31,182	2,112	13,222	2,080	1,517	2,585	3,989	4,585	710	460	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(22)	TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	0	0	0	0	0	0	0	0	0	0	0	
(25)													
(26)	**TOTAL ENERGY**	**62,443**	**31,182**	**2,112**	**13,222**	**2,080**	**1,517**	**2,585**	**3,989**	**4,585**	**710**	**460**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33)	DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,155	13,533	770	519	1	98	8	2	0	0	224	P-12
(36)	DISTRIBUTION - OH Lines	5,638	5,035	286	193	0	36	3	1	0	0	83	P-12
(37)	DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40)	DISTRIBUTION -Meters	7,942	7,092	403	272	1	51	4	1	0	0	117	P-12
(41)	GENERAL PROPERTY	10,916	9,748	554	374	1	71	6	1	0	0	161	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	48,094	42,946	2,443	1,646	3	311	27	6	0	0	711	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)													
(51)	**TOTAL CUSTOMER**	**54,344**	**48,528**	**2,760**	**1,860**	**4**	**352**	**30**	**7**	**0**	**0**	**803**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$275,320**	**$181,417**	**$10,246**	**$43,794**	**$4,653**	**$4,920**	**$6,297**	**$7,884**	**$7,223**	**$2,116**	**$6,770**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	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	619,919	602,234	0.971	5,863	15,602	21,465	0	-	0	170	-	170	13,288	8,347	21,635	12,909	8,109	21,018
(2) SMALL GENERAL	35,878	37,156	1.036	322	876	1,198	0	-	0	9	-	9	741	465	1,206	767	482	1,249
(3) GENERAL	151,370	158,234	1.045	1,707	359	2,066	0	-	0	47	-	47	1,298	815	2,113	1,357	852	2,209
(4) GENERAL LARGE	17,375	18,202	1.048	152	0	153	0	-	0	5	-	5	97	61	158	102	64	166
(5) SMALL INDUSTRIAL	16,974	17,752	1.046	188	67	256	0	-	0	5	-	5	160	100	260	167	105	272
(6) MEDIUM INDUSTRIAL	22,172	23,231	1.048	224	3	227	0	-	0	6	-	6	143	90	234	150	94	245
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	19,124	20,098	1.051				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,717	10,485	6.107	124	1	124							76	48	124	465	292	758
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,175	8,530	1.043	36	0	36	0	-	0	4	-	4	25	15	40	26	16	42
(12) UNMETERED	15,820	15,834	1.001	80	316	396	0	-	0	1	-	1	244	153	397	244	153	397
(13) SUB-TOTAL	906,808	901,271	0.994	8,696	17,224	25,920	0	-	0	257	-	257	16,078	10,099	26,177	16,194	10,172	26,365
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	25,922	NA	NA	0	NA	NA	258	16,080	10,100	26,180	16,195	10,172.7	26,368

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$765,413	$368,555.2	$37,551	$54,838	$26,866	$119,255	$487,810	5,213,777	---	9.356	---
(2)	Reliability (Demand)	640,793	$109,069.5	43,666	68,240	22,492	134,398	243,467	11,807,265	$20.620	---	---
(3)	**Total Generation**	$1,406,205	$477,625	$81,217	$123,077	$49,358	$253,652	$731,277		$20.620	9.356	$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		6,802,319									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.161	1.558	2.361	0.947	4.865	14.026				
	Transmission/Distribution											
(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	629,891	0	23,728	43,800	22,109	89,637	89,637	11,807,265	$7.592	---	---
(13)	**Total Transmission**	$629,891	$0	$23,728	$43,800	$22,109	$89,637	$89,637		$7.592	-	$0.000
(14)	Delivery -- Dist. (Demand)	700,083	0	$12,252	67,810	24,573	104,635	104,635	11,807,265	$8.862	---	---
(15)	Delivery -- Dist. (Customer)	725,930	0	$47,931	66,395	25,480	139,807	139,807	5,867,114	---	---	$23.829
(16)	**Total Distribution**	1,426,012	0	60,183	134,205	50,053	244,442	244,442		$8.862	-	$23.829
(17)	**Total Transmission/Distribution**	$2,055,904	$0	$83,911	$178,005	$72,163	$334,079	$334,079		$16.454	-	$23.829
(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	1.609	3.414	1.384	6.408	6.408				
	Retail											
(20)	Customer -- Field		0	$4,142			$4,142	$4,142	5,867,114	0.000	0.000	$0.706
(21)	Customer -- Head Office	159,492	0	1,639	9,704	5,708	17,052	17,052	5,867,114	0.000	0.000	$2.906
(22)	**Total Customer**	159,492	0	5,781	9,704	5,708	21,193	21,193	5,867,114	$0.000	-	$3.612
(23)	Marketing		0	10,995			10,995	10,995	5,867,114	0.000	0.000	$1.874
(24)	**Total Retail**	$159,492	$0	$16,776	$9,704	$5,708	$32,188	32,188	5,867,114	0	-	$5.486
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost ($/month)		---	$2.859			$2.859	$2.859				
(27)	**TOTAL**	**$3,621,602**	**$477,624.7**	**$181,904**	**$310,786**	**$127,229**	**$619,919**	**$1,097,544**		$37.074	9.356	$29.315
(28)	**Unit Cost (cents/kW.h)**		**9.161**	**3.489**	**5.961**	**2.440**	**11.890**	**21.051**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : SMALL GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$51,840	$25,107	$2,575	$3,714	$1,820	$8,108	$33,216	353,434	---	9.398	---
(2)	Reliability (Demand)	32,713	$5,568	2,261	3,484	1,148	6,893	12,461	748,952	$16.638	---	---
(3)	**Total Generation**	$84,552	$30,675	$4,835	$7,198	$2,968	$15,001	$45,676		$16.638	9.398	$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)		8.679	1.368	2.037	0.840	4.244	12.924				
	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	32,156	0	1,218	2,236	1,129	4,583	4,583	748,952	$6.119	---	---
(13)	**Total Transmission**	$32,156	$0	$1,218	$2,236	$1,129	$4,583	$4,583		$6.119	-	$0.000
(14)	Delivery -- Dist. (Demand)	38,553	0	676	3,734	1,353	5,763	5,763	748,952	$7.695	---	---
(15)	Delivery -- Dist. (Customer)	41,263	0	2,712	3,776	1,448	7,936	7,936	329,312	---	---	$24.099
(16)	**Total Distribution**	79,816	0	3,388	7,510	2,802	13,699	13,699		$7.695	-	$24.099
(17)	**Total Transmission/Distribution**	$111,972	$0	$4,606	$9,746	$3,930	$18,282	$18,282		$13.814	-	$24.099
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.303	2.758	1.112	5.173	5.173				
	Retail											
(20)	Customer -- Field		0	$808			$808	$808	329,312	0.000	0.000	$2.454
(21)	Customer -- Head Office	10,725	0	201	540	306	1,046	1,046	329,312	0.000	0.000	$3.178
(22)	**Total Customer**	10,725	0	1,009	540	306	1,854	1,854	329,312	$0.000	-	$5.632
(23)	Marketing		0	740			740	740	329,312	0.000	0.000	$2.247
(24)	**Total Retail**	$10,725	$0	$1,749	$540	$306	$2,594	2,594	329,312	0	-	$7.879
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost ($/month)		---	$5.312			$5.312	$5.312				
(27)	**TOTAL**	**$207,249**	**$30,675**	**$11,191**	**$17,483**	**$7,204**	**$35,878**	**$66,553**		$30.452	9.398	$31.978
(28)	**Unit Cost (cents/kW.h)**		**8.679**	**3.166**	**4.947**	**2.038**	**10.151**	**18.830**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$324,552	$157,620	$16,052	$23,252	$11,392	$50,696	$208,317	2,219,406	---	9.386	---
(2)	Reliability (Demand)	177,515	$30,215	12,255	18,904	6,231	37,390	67,605	4,096,798	$16.502	---	---
(3)	**Total Generation**	$502,067	$187,835	$28,307	$42,156	$17,623	$88,086	$275,921		$16.502	9.386	$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)		8.463	1.275	1.899	0.794	3.969	12.432				
	Transmission/Distribution											
(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	174,495	0	6,608	12,134	6,125	24,866	24,866	4,096,798	$6.070	---	---
(13)	**Total Transmission**	$174,495	$0	$6,608	$12,134	$6,125	$24,866	$24,866		$6.070	-	$0.000
(14)	Delivery -- Dist. (Demand)	202,284	0	3,594	19,592	7,100	30,286	30,286	4,096,798	$7.393	---	---
(15)	Delivery -- Dist. (Customer)	27,189	0	1,296	2,530	954	4,780	4,780	134,880	---	---	$35.439
(16)	**Total Distribution**	229,473	0	4,890	22,122	8,055	35,066	35,066		$7.393	-	$35.439
(17)	**Total Transmission/Distribution**	$403,968	$0	$11,498	$34,255	$14,179	$59,933	$59,933		$13.463	-	$35.439
(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	0.518	1.543	0.639	2.700	2.700				
	Retail											
(20)	Customer -- Field		0	$777			$777	$777	134,880	0.000	0.000	$5.764
(21)	Customer -- Head Office	21,123	0	318	690	703	1,710	1,710	134,880	0.000	0.000	$12.681
(22)	**Total Customer**	21,123	0	1,095	690	703	2,488	2,488	134,880	$0.000	-	$18.445
(23)	Marketing		0	863			863	863	134,880	0.000	0.000	$6.402
(24)	**Total Retail**	$21,123	$0	$1,958	$690	$703	$3,351	3,351	134,880	0	-	$24.847
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost ($/month)		---	$14.520			$14.520	$14.520				
(27)	**TOTAL**	**$927,158**	**$187,835**	**$41,764**	**$77,101**	**$32,505**	**$151,370**	**$339,205**		$29.965	9.386	$60.286
(28)	**Unit Cost (cents/kW.h)**		**8.463**	**1.882**	**3.474**	**1.465**	**6.820**	**15.284**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed					Unit Cost			
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$51,064	$24,965	$2,479	$3,658	$1,792	$7,929	$32,894	358,568	---	9.174	---
(2)	Reliability (Demand)	20,234	$3,444	1,369	2,155	710	4,235	7,679	638,846	$12.019	---	---
(3)	**Total Generation**	$71,298	$28,409	$3,848	$5,813	$2,503	$12,164	$40,573		$12.019	9.174	$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)		7.923	1.073	1.621	0.698	3.392	11.315				
	Transmission/Distribution											
(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	19,890	0	747	1,383	698	2,828	2,828	638,846	$4.427	---	---
(13)	**Total Transmission**	$19,890	$0	$747	$1,383	$698	$2,828	$2,828		$4.427	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,219	0	353	1,178	429	1,960	1,960	638,846	$3.068	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.080
(16)	**Total Distribution**	12,274	0	355	1,183	431	1,969	1,969		$3.068	-	$37.080
(17)	**Total Transmission/Distribution**	$32,164	$0	$1,102	$2,566	$1,129	$4,797	$4,797		$7.495	-	$37.080
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.307	0.716	0.315	1.338	1.338				
	Retail											
(20)	Customer -- Field		0	$28			$28	$28	240	0.000	0.000	$118.208
(21)	Customer -- Head Office	2,247	0	192	53	80	326	326	240	0.000	0.000	$1,356.389
(22)	**Total Customer**	2,247	0	220	53	80	354	354	240	$0.000	-	$1,474.597
(23)	Marketing		0	60			60	60	240	0.000	0.000	$250.719
(24)	**Total Retail**	$2,247	$0	$281	$53	$80	$414	414	240	0	-	$1,725.316
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,169.380			$1,169.380	$1,169.380				
(27)	**TOTAL**	**$105,709**	**$28,409**	**$5,231**	**$8,432**	**$3,712**	**$17,375**	**$45,784**		$19.514	9.174	$1,762.396
(28)	**Unit Cost (cents/kW.h)**		**7.923**	**1.459**	**2.352**	**1.035**	**4.846**	**12.769**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$37,242	$18,122	$1,841	$2,668	$1,307	$5,816	$23,938	255,142	---	9.382	---
(2)	Reliability (Demand)	18,184	$3,095	1,258	1,936	638	3,833	6,928	488,281	$14.188	---	---
(3)	**Total Generation**	$55,426	$21,217	$3,099	$4,605	$1,945	$9,649	$30,866		$14.188	9.382	$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)		8.316	1.215	1.805	0.762	3.782	12.098				
	Transmission/Distribution											
(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	17,875	0	677	1,243	627	2,548	2,548	488,281	$5.218	---	---
(13)	**Total Transmission**	$17,875	$0	$677	$1,243	$627	$2,548	$2,548		$5.218	-	$0.000
(14)	Delivery -- Dist. (Demand)	22,418	0	396	2,171	787	3,355	3,355	488,281	$6.870	---	---
(15)	Delivery -- Dist. (Customer)	5,139	0	237	478	180	895	895	25,219	---	---	$35.503
(16)	**Total Distribution**	27,557	0	633	2,650	967	4,250	4,250		$6.870	-	$35.503
(17)	**Total Transmission/Distribution**	$45,432	$0	$1,310	$3,893	$1,595	$6,798	$6,798		$12.088	-	$35.503
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.514	1.526	0.625	2.664	2.664				
	Retail											
(20)	Customer -- Field		0	$115			$115	$115	25,219	0.000	0.000	$4.559
(21)	Customer -- Head Office	2,736	0	107	101	88	295	295	25,219	0.000	0.000	$11.713
(22)	**Total Customer**	2,736	0	222	101	88	410	410	25,219	$0.000	-	$16.272
(23)	Marketing		0	116			116	116	25,219	0.000	0.000	$4.618
(24)	**Total Retail**	$2,736	$0	$338	$101	$88	$527	527	25,219	0	-	$20.890
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost ($/month)		---	$13.403			$13.403	$13.403				
(27)	**TOTAL**	**$103,594**	**$21,217**	**$4,747**	**$8,598**	**$3,628**	**$16,974**	**$38,190**		$26.276	9.382	$56.393
(28)	**Unit Cost (cents/kW.h)**		**8.316**	**1.861**	**3.370**	**1.422**	**6.653**	**14.968**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$63,450	$30,912	$3,081	$4,546	$2,227	$9,853	$40,766	438,585	---	9.295	---
(2)	Reliability (Demand)	23,375	$3,979	1,582	2,489	820	4,892	8,870	694,524	$12.772	---	---
(3)	**Total Generation**	$86,824	$34,891	$4,663	$7,035	$3,048	$14,745	$49,636		$12.772	9.295	$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)		7.955	1.063	1.604	0.695	3.362	11.317				
	Transmission/Distribution											
(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	22,977	0	863	1,598	806	3,267	3,267	694,524	$4.704	---	---
(13)	**Total Transmission**	$22,977	$0	$863	$1,598	$806	$3,267	$3,267		$4.704	-	$0.000
(14)	Delivery -- Dist. (Demand)	25,126	0	476	2,432	882	3,790	3,790	694,524	$5.457	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	$34.304
(16)	**Total Distribution**	25,565	0	492	2,473	897	3,862	3,862		$5.457	-	$34.304
(17)	**Total Transmission/Distribution**	$48,542	$0	$1,355	$4,071	$1,704	$7,130	$7,130		$10.161	-	$34.304
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.309	0.928	0.388	1.626	1.626				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	2,105	0.000	0.000	$25.131
(21)	Customer -- Head Office	4,150	0	-93	101	148	156	156	2,105	0.000	0.000	$73.968
(22)	**Total Customer**	4,150	0	-40	101	148	209	209	2,105	$0.000	-	$99.099
(23)	Marketing		0	88			88	88	2,105	0.000	0.000	$41.961
(24)	**Total Retail**	$4,150	$0	$49	$101	$148	$297	297	2,105	0	-	$141.060
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost ($/month)		---	$23.149			$23.149	$23.149				
(27)	**TOTAL**	**$139,517**	**$34,891**	**$6,066**	**$11,207**	**$4,899**	**$22,172**	**$57,062**		$22.933	9.295	$175.364
(28)	**Unit Cost (cents/kW.h)**		**7.955**	**1.383**	**2.555**	**1.117**	**5.055**	**13.011**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed					Unit Cost			
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$97,927	$47,794	$4,754	$7,016	$3,437	$15,207	$63,001	697,603	---	9.031	---
(2)	Reliability (Demand)	36,283	$6,176	2,456	-7,301	1,274	-3,572	2,604	1,151,424	$2.261	---	---
(3)	**Total Generation**	$134,210	$53,970	$7,209	-$285	$4,711	$11,635	$65,604		$2.261	9.031	$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.736	1.033	-0.041	0.675	1.668	9.404				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	35,666	0	1,340	2,480	1,252	5,072	5,072	1,151,424	$4.405	---	---
(13)	**Total Transmission**	$35,666	$0	$1,340	$2,480	$1,252	$5,072	$5,072		$4.405	-	$0.000
(14)	Delivery -- Dist. (Demand)	10,711	0	292	1,033	376	1,701	1,701	1,151,424	$1.478	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	$35.520
(16)	**Total Distribution**	10,807	0	295	1,042	379	1,717	1,716.77		$1.478	-	$35.520
(17)	**Total Transmission/Distribution**	$46,473	$0	$1,635	$3,522	$1,631	$6,789	$6,789		$5.883	-	$35.520
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.234	0.505	0.234	0.973	0.973				
	Retail											
(20)	Customer -- Field		0	$50			$50	$50	434	0.000	0.000	$115.757
(21)	Customer -- Head Office	4,119	0	314	97	147	559	559	434	0.000	0.000	$1,287.635
(22)	**Total Customer**	4,119	0	365	97	147	609	609	434	$0.000	-	$1,403.392
(23)	Marketing		0	92			92	92	434	0.000	0.000	$211.609
(24)	**Total Retail**	$4,119	$0	$456	$97	$147	$701	701	434	0	-	$1,615.001
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost ($/month)		---	$1,051.474			$1,051.474	$1,051.474				
(27)	**TOTAL**	**$184,803**	**$53,970**	**$9,301**	**$3,334**	**$6,489**	**$19,124**	**$73,094**		$8.144	9.031	$1,650.521
(28)	**Unit Cost (cents/kW.h)**		**7.736**	**1.333**	**0.478**	**0.930**	**2.741**	**10.478**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$112,547	$54,979	$5,463	$8,063	$3,950	$17,477	$72,456	810,776	---	8.937	---
(2)	Reliability (Demand)	29,911	$5,091	$2,024	-7,306	1,050	-4,232	859	2,205,388	$0.390	---	---
(3)	**Total Generation**	$142,458	$60,070	$7,488	$758	$5,000	$13,245	$73,315		$0.390	8.937	$0.000
(4)	MWh Sales		810,776	810,776	810,776	810,776	810,776	810,776				
(5)	MWh Energy Requirement		830,016									
(6)	kW 3 CP		203,227									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		7.409	0.924	0.093	0.617	1.634	9.043				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	810,776	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	810,776		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	29,402	0	1,105	2,044	1,032	4,181	4,181	2,205,388	$1.896	---	---
(13)	**Total Transmission**	$29,402	$0	$1,105	$2,044	$1,032	$4,181	$4,181		$1.896	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0	12	---	---	$25.305
(16)	**Total Distribution**	2	0	0	0	0	0	0		$0.000	-	$25.305
(17)	**Total Transmission/Distribution**	$29,404	$0	$1,105	$2,045	$1,032	$4,181	$4,181		$1.896	-	$25.305
(18)	kW.h Sold		0	810,776	810,776	810,776	810,776	810,776				
(19)	Unit Cost (cents/kW.h)		NA	0.136	0.252	0.127	0.516	0.516				
	Retail											
(20)	Customer -- Field		0	$42			$42	$42	12	0.000	0.000	$3,530.929
(21)	Customer -- Head Office	0	0	-7	0	0	-7	-7	12	0.000	0.000	-$562.028
(22)	**Total Customer**	0	0	36	0	0	36	36	12	$0.000	-	$2,968.901
(23)	Marketing		0	80			80	80	12	0.000	0.000	$6,660.571
(24)	**Total Retail**	$0	$0	$116	$0	$0	$116	116	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$9,627.996			$9,627.996	$9,627.996				
(27)	**TOTAL**	**$171,862**	**$60,070**	**$8,708**	**$2,802**	**$6,032**	**$17,542**	**$77,612**		$2.286	8.937	$25.305
(28)	**Unit Cost (cents/kW.h)**		**7.409**	**1.074**	**0.346**	**0.744**	**2.164**	**9.573**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,431	$8,374	$847	$1,249	$612	$2,708	$11,082	124,528	---	8.899	---
(2)	Reliability (Demand)	13,825	$2,353	936	1,472	485	2,893	5,246	288,787	$18.166	---	---
(3)	**Total Generation**	$31,255	$10,727	$1,783	$2,721	$1,097	$5,601	$16,328		$18.166	8.899	$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)		8.614	1.432	2.185	0.881	4.498	13.112				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,589	0	511	945	477	1,932	1,932	288,787	$6.692	---	---
(13)	**Total Transmission**	$13,589	$0	$511	$945	$477	$1,932	$1,932		$6.692	-	$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	$1.613	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$38.145
(16)	**Total Distribution**	2,908	0	84	280	102	466	466		$1.613	-	$38.145
(17)	**Total Transmission/Distribution**	$16,497	$0	$595	$1,225	$579	$2,399	$2,399		$8.305	-	$38.145
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.477	0.984	0.465	1.926	1.926				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	12	0.000	0.000	$102.534
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	$13,965.911
(22)	**Total Customer**	773	0	123	18	28	169	169	12	$0.000	-	$14,068.445
(23)	Marketing		0	7			7	7	12	0.000	0.000	$567.626
(24)	**Total Retail**	$773	$0	$130	$18	$28	$176	176	12	0	-	$14,636.071
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$10,819.044			$10,819.044	$10,819.044				
(27)	**TOTAL**	**$48,525**	**$10,727**	**$2,507**	**$3,964**	**$1,704**	**$8,175**	**$18,903**		$26.471	8.899	$14,674.216
(28)	**Unit Cost (cents/kW.h)**		**8.614**	**2.013**	**3.184**	**1.368**	**6.565**	**15.179**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,292	$5,497	$548	$809	$396	$1,754	$7,251	77,000	---	9.416	---
(2)	Reliability (Demand)	4,639	$790	314	494	163	971	1,760	206,936	$8.507	---	---
(3)	**Total Generation**	$15,931	$6,287	$862	$1,303	$559	$2,724	$9,011		$8.507	9.416	$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)		8.164	1.120	1.692	0.726	3.538	11.703				
	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	4,560	0	171	317	160	648	648	206,936	$3.134	---	---
(13)	**Total Transmission**	$4,560	$0	$171	$317	$160	$648	$648		$3.134	-	$0.000
(14)	Delivery -- Dist. (Demand)	45,154	0	963	6,553	1,585	9,100	9,100	206,936	$43.977	---	---
(15)	Delivery -- Dist. (Customer)	12,170	0	941	1,103	427	2,471	2,471	118,832	---	---	$20.792
(16)	**Total Distribution**	57,323	0	1,904	7,655	2,012	11,571	11,571		$43.977	-	$20.792
(17)	**Total Transmission/Distribution**	$61,884	$0	$2,075	$7,973	$2,172	$12,220	$12,220		$47.111	-	$20.792
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.695	10.354	2.821	15.869	15.869				
	Retail											
(20)	Customer -- Field		0	$481			$481	$481	118,832	0.000	0.000	$4.047
(21)	Customer -- Head Office	1,504	0	-246	134	54	-58	-58	118,832	0.000	0.000	-$0.490
(22)	**Total Customer**	1,504	0	235	134	54	423	423	118,832	$0.000	-	$3.557
(23)	Marketing		0	454			454	454	118,832	0.000	0.000	$3.819
(24)	**Total Retail**	$1,504	$0	$689	$134	$54	$876	876	118,832	0	-	$7.376
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost ($/month)		---	$5.795			$5.795	$5.795				
(27)	**TOTAL**	**$79,318**	**$6,287**	**$3,626**	**$9,410**	**$2,785**	**$15,820**	**$22,107**		$55.618	9.416	$28.168
(28)	**Unit Cost (cents/kW.h)**		**8.164**	**4.709**	**12.220**	**3.617**	**20.546**	**28.710**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,532,757	$741,925.329	$75,190	$109,814	$53,800	$238,804	$980,730	10,548,819	---	9.297	---
(2)	Reliability (Demand)	997,471	$169,779.749	68,121	84,567	35,011	187,699	357,479	22,327,201	$16.011	---	---
(3)	**Total Generation**	$2,530,228	$911,705.078	$143,311	$194,381	$88,812	$426,503	$1,338,208		$16.011	9.297	$0.000
(4)	MWh Sales		10,548,819	10,548,819	10,548,819	10,548,819	10,548,819	10,548,819				
(5)	MWh Energy Requirement		11,303,805									
(6)	kW 3 CP		9,225,751									
(7)	kW 12 NCP		22,327,201									
(8)	Unit Cost (cents/kW.h)		8.643	1.359	1.843	0.842	4.043	12.686				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	10,548,819	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,548,819		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,327,201	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	980,501	0	36,968	68,179	34,416	139,563	139,563	22,327,201	$6.251	---	---
(13)	**Total Transmission**	$980,501	$0	$36,968	$68,179	$34,416	$139,563	$139,563		$6.251	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,059,453	0	19,086	104,783	37,187	161,057	161,057	22,327,201	$7.213	---	---
(15)	Delivery -- Dist. (Customer)	812,285	0	53,137	74,338	28,511	155,986	155,986	6,478,160	---	---	$24.079
(16)	**Total Distribution**	1,871,738	0	72,223	179,121	65,698	317,043	317,043		$7.213	-	$24.079
(17)	**Total Transmission/Distribution**	$2,852,239	$0	$109,191	$247,301	$100,114	$456,606	$456,606		$13.464	-	$24.079
(18)	kW.h Sold		---	10,548,819	10,548,819	10,548,819	10,548,819	10,548,819				
(19)	Unit Cost (cents/kW.h)		---	1.035	2.344	0.949	4.329	4.329				
	Retail											
(20)	Customer -- Field		0	$6,498	0	0	$6,498	$6,498	6,478,160	0.000	0.000	$1.003
(21)	Customer -- Head Office	206,870	0	2,547	11,438	7,261	21,246	21,246	6,478,160	0.000	0.000	$3.280
(22)	**Total Customer**	206,870	0	9,046	11,438	7,261	27,744	27,744	6,478,160	$0.000	-	$4.283
(23)	Marketing		0	13,496	0	0	13,496	13,496	6,478,160	0.000	0.000	$2.083
(24)	**Total Retail**	$206,870	$0	$22,541	$11,438	$7,261	$41,240	41,240	6,478,160	0	-	$6.366
(25)	Total Customers x 12 months		---	6,478,160			6,478,160	6,478,160				
(26)	Unit Cost ($/month)		---	$3.480			$3.480	$3.480				
(27)	**TOTAL**	**$5,589,337**	**$911,705.078**	**$275,044**	**$453,119**	**$196,187**	**$924,350**	**$1,836,055**		$29.475	9.297	$30.445
(28)	**Unit Cost (cents/kW.h)**		**8.643**	**2.607**	**4.295**	**1.860**	**8.763**	**17.405**				

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	$1,063,860
(4)	SMALL GENERAL	68,733
(5)	GENERAL	353,226
(6)	LARGE GENERAL	47,694
(7)	SMALL INDUSTRIAL	39,777
(8)	MEDIUM INDUSTRIAL	59,451
(9)	LARGE INDUSTRIAL	76,124
(10)	ELI 2P-RTP	85,438
(11)	MUNICIPAL	19,666
(12)	UNMETERED	22,087
(13)	SUB-TOTAL	**1,836,054.9**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,873,661**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	5,743
(30)	CONNECTION CHARGES AND METER REMOVAL	3,494
(31)	NSF	159
(32)	RETAIL SALES	1,491
(33)	WIRING INSPECTIONS	7,253
(34)	POLE SERVICES	16,364
(35)	STEAM AND ASH SALES	5,018
(36)	AMI OPT OUT CHARGE	831
(37)	OTHER REVENUE	4,496
(38)	**TOTAL**	**44,848.6**
(39)	**TOTAL REVENUE**	**1,918,510**
(40)	**TOTAL OPERATING EXPENSES**	**$1,717,212**
(41)	RETAINED EARNINGS	$201,297

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4) % RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6) % RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-4
(13) MW.h GEN. & PURCH.	11,303,805	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	830,016	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	11,303,805	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	830,016	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1B
(17) AVERAGE CUSTOMERS	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14) % RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,767	476,846	27,443	11,240	20	2,102	175	36	1	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

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.	$209,262	$141,071	$7,748	$41,081	$3,667	$4,535	$5,393	$2,973	$0	$872	$1,923	
(2) % RESPONSIBILITY	100.00%	67.41%	3.70%	19.63%	1.75%	2.17%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3) POLE&WIRE INV.-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(4) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$393,210	$262,605	$14,368	$76,610	$8,153	$8,439	$10,363	$7,154	$0	$1,938	$3,579	
(6) % RESPONSIBILITY	100.00%	66.78%	3.65%	19.48%	2.07%	2.15%	2.64%	1.82%	0.00%	0.49%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(8) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9) SUBST. INVEST.-DMD.	$183,948	$121,533	$6,620	$35,530	$4,486	$3,903	$4,971	$4,181	$0	$1,067	$1,657	
(10) % RESPONSIBILITY	100.00%	66.07%	3.60%	19.32%	2.44%	2.12%	2.70%	2.27%	0.00%	0.58%	0.90%	P-5
(11) METER INVEST.-CUST	$70,426	$59,182	$3,758	$5,958	$34	$1,161	$265	$64	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	84.03%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$847,279	$544,307	$27,787	$150,786	$17,188	$15,446	$19,855	$30,820	$25,407	$11,743	$3,941	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$844,620	$542,599	$27,700	$150,313	$17,134	$15,397	$19,793	$30,723	$25,327	$11,706	$3,928	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-8B
(19) DEMAND - DIST. PLANT	$862,966	$590,189	$32,502	$170,515	$10,236	$18,898	$21,164	$8,982	$0	$2,434	$8,045	
(20) % RESPONSIBILITY	100.00%	68.39%	3.77%	19.76%	1.19%	2.19%	2.45%	1.04%	0.00%	0.28%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$1,025,084	$511,896	$34,670	$217,055	$34,151	$24,907	$42,434	$65,492	$75,270	$11,658	$7,552	
(24) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-10
(25) ENERGY - TRANS. PLT. - HV	$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%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(30) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-12
(31) CUSTOMER - RETAIL PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(32) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$997,471	$640,793	$32,713	$177,515	$20,234	$18,184	$23,375	$36,283	$29,911	$13,825	$4,639	
(34) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.48%	3.29%	17.86%	2.04%	1.83%	2.35%	3.65%	2.64%	1.39%	0.47%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$980,501	$629,891	$32,156	$174,495	$19,890	$17,875	$22,977	$35,666	$29,402	$13,589	$4,560	
(38) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non	$1,024,242	$700,083	$38,553	$202,284	$12,219	$22,418	$25,126	$10,711	$0	$2,905	$9,943	
(40) % RESPONSIBILITY	100.00%	68.35%	3.76%	19.75%	1.19%	2.19%	2.45%	1.05%	0.00%	0.28%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,532,757	$765,413	$51,840	$324,552	$51,064	$37,242	$63,450	$97,927	$112,547	$17,431	$11,292	
(44) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$812,285	$725,930	$41,263	$27,189	$55	$5,139	$439	$96	$2	$3	$12,170	
(6) % RESPONSIBILITY	100.00%	89.37%	5.08%	3.35%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.50%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$202,905	$159,492	$8,542	$19,652	$2,244	$2,458	$4,126	$4,114	$0	$773	$1,504	
(8) % RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9) POLES - DEMAND	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	
(10) % RESPONSIBILITY	100.0%	68.0%	3.7%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	
(12) % RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$50,380	$32,365	$1,652	$8,966	$1,022	$918	$1,181	$1,833	$1,511	$698	$234	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	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%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$265	$170	$9	$47	$5	$5	$6	$10	$8	$4	$1	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,842	$16,171	$888	$4,711	$435	$520	$622	$359	$0	$103	$1,034	
(20) % RESPONSIBILITY	100.00%	65.09%	3.57%	18.96%	1.75%	2.09%	2.50%	1.45%	0.00%	0.42%	4.16%	O-3
(21) ENG. - OPER.EXP. - GEN.	$60,953	$30,438	$2,062	$12,906	$2,031	$1,481	$2,523	$3,894	$4,476	$693	$449	
(22) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$64,151	$58,002	$3,266	$1,442	$2	$271	$18	$3	$0	$0	$1,146	
(28) % RESPONSIBILITY	100.00%	90.41%	5.09%	2.25%	0.00%	0.42%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,633	$23,502	$2,034	$3,257	$386	$449	$442	$625	$106	$156	$677	
(30) % RESPONSIBILITY	100.00%	74.29%	6.43%	10.30%	1.22%	1.42%	1.40%	1.98%	0.33%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$324,629	$208,451	$10,673	$57,905	$6,573	$5,934	$7,593	$11,786	$9,716	$4,491	$1,507	
(32) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.82%	3.32%	18.01%	2.04%	1.85%	2.36%	3.67%	2.07%	1.40%	0.47%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$68,578	$44,035	$2,255	$12,234	$1,388	$1,254	$1,604	$2,490	$2,052	$949	$318	
(36) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$129,706	$84,020	$4,628	$24,334	$1,613	$2,695	$3,054	$1,392	$0	$384	$7,587	
(38) % RESPONSIBILITY	100.00%	64.78%	3.57%	18.76%	1.24%	2.08%	2.35%	1.07%	0.00%	0.30%	5.85%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$933,142	$464,033	$31,606	$198,245	$31,310	$22,783	$38,797	$59,963	$68,965	$10,540	$6,900	
(40) % RESPONSIBILITY	100.00%	49.73%	3.39%	21.24%	3.36%	2.44%	4.16%	6.43%	7.39%	1.13%	0.74%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12A
(43) TOT. EXP. - ENG. (TRANS. EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	$138,719	$124,509	$7,059	$4,063	$7	$759	$59	$12	$0	$0	$2,249	
(2) % RESPONSIBILITY	100.00%	89.76%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,099	$33,220	$2,576	$3,958	$439	$552	$542	$722	$106	$174	$811	
(4) % RESPONSIBILITY	100.00%	77.08%	5.98%	9.18%	1.02%	1.28%	1.26%	1.68%	0.24%	0.40%	1.88%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$461,736	$0	$68,733	$353,226	$0	$39,777	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	14.89%	76.50%	0.00%	8.61%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$461,736	$0	$68,733	$353,226		$39,777	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.65%	39.33%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

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	199,101	85,252	23,197	57,561	33,090	-	
(2) % RESPONSIBILITY	100.00%	42.82%	11.65%	28.91%	16.62%	0.00%	F - 1
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,711,910	1,270,664	125,264	289,666	26,316	-	
(4) % RESPONSIBILITY	100.00%	74.22%	7.32%	16.92%	1.54%	0.00%	F - 2
(5) NET PLANT IN SERVICE	4,956,569	2,227,474	932,123	1,753,988	42,983		
(6) % RESPONSIBILITY	100.00%	44.9%	18.8%	35.4%	0.9%	0.0%	F - 3
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,845,897	2,227,474	391,492	183,948	$42,983.28		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.3%	13.8%	6.5%	1.5%	0.0%	
(10) INSURANCE PREMIUM	9,648	7,551	1,327	624	146	-	
(11) COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12) SUBTOAL	11,405	7,991	1,767	1,063	585	-	
(13) % RESPONSIBILITY	100.00%	70.06%	15.49%	9.32%	5.13%	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				
(16) FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17) GENERATION	67,440	19,067	86,507.2	0.780	86,507	0	0	0	86,507	67,440	0	0	0	67,440
(18) TRANSMISSION	20,590	2,948	23,538.1	0.875	0	23,538	0	0	23,538	0	20,590	0	0	20,590
(19) DISTRIBUTION	54,010	9,493	63,503.1	0.851	0	0	63,503	0	63,503	0	0	54,010	0	54,010
(20) RETAIL	31,101	-3,925	27,176.0	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101
(21) SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,507	23,538	63,503	27,176	200,724.5	67,440	20,590	54,010	31,101	173,140.9
(22) CORPORATE GROUPS														
(23) EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,342	132	306	28	1,808.4	946	93	216	20	1,274
(24) CORP. SECRETARY	0	11,405	11,405.2	-	7,991	1,767	1,063	585	11,405.2	0	0	0	0	0
(25) LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,743	369	853	78	5,043.0	1,397	138	318	29	1,882
(26) EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,620	461	1,109	576	3,766.6	751	214	514	267	1,746
(27) REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,894	680	1,571	143	9,287.4	1,699	167	387	35	2,289
(28) FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,116	671	1,458	105	7,350.5	2,735	359	780	56	3,930
(29) PROCUREMENT	7,399	4,885	12,283.6	0.602	3,071	3,071	3,071	3,071	12,283.6	1,850	1,850	1,850	1,850	7,399
(30) IT	19,233	26,816	46,048.8	0.418	19,717	5,365	13,313	7,653	46,048.8	8,235	2,241	5,560	3,196	19,233
(31) HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,710	1,282	3,180	1,828	11,000.2	2,701	735	1,824	1,049	6,309
(32) TOTAL	44,061	63,933	107,993.6	0.408	54,203	13,798	25,926	14,067	107,993.6	20,313	5,797	11,449	6,502	44,061
(33) GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186
(34) OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,159	860	2,133	1,226	7,377.5	6,277	1,708	4,238	2,437	14,660
(35) SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,272	14,657	28,058	15,293	127,280.8	35,777	7,505	15,687	8,938	67,908
(36) GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,779	38,195	91,562	42,469	328,005.3	103,217	28,095	69,698	40,039	241,048

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,590	54,010	0	0		
(38)	100%	0%	28%	72%	0%	0%	F - 6	
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	2,394,809	0	844,620	1,550,189	0	0		
(39)	100%	0%	35%	65%	0%	0%	F - 7	
(39) GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	143,001	57,944	106,348	0	0		
(40) % RESPONSIBILITY	100%	47%	19%	35%	0%	0%	F - 8	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	64.2%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.3%
(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	17.8%
(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	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.6%
(8) PHP	810,776	2.4%	830,016	199,370	32.6%	65,000	4.3%	67,790	139.77%	203,227	3.0%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	77,000	8.2%	83,275	21,371	51.0%	10,903	14.1%	12,443	76.40%	31,520	0.5%
(11) SUB-TOTAL	10,548,819	7.2%	11,303,805	2,667,050	78.6%	2,094,930	12.5%	2,356,954	54.74814%	6,777,270	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	155,071	0	159,281	94,296	2	53,819	0	56,516	1	178,670	
(19) TOTAL Bfr EXPORT	10,703,890	7.1%	11,463,086	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.22%	6,955,940	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,703,890	7.1%	11,463,086	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.22%	6,955,940	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	67,563	4.2%	70,392	17,910	92.2%	16,512	4.2%	17,203	44.8%	51,011	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(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	358,568	4.8%	376,587	62,748	70.3%	44,117	4.8%	47,132	86.8%	137,482	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2026

	(1) 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	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(8) ELI 2P-RTP	53,634	2.55%	54,999	193,183	33.7%	65,000	4.29%	67,790	109.05%
(9) MUNICIPAL	17,206	3.42%	17,794	31,639	96.6%	30,554	4.29%	31,866	75.05%
(10) UNMETERED	6,586	8.69%	7,158	16,774	65.0%	10,903	14.13%	12,443	77.32%
(11) SUB-TOTAL	1,143,174	7.86%	1,232,992	2,631,643	79.6%	2,094,930	12.51%	2,356,954	70.31%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	1,154,160	7.81%	1,244,327	2,721,319.78	78.96%	2,148,748	12.32%	2,413,470	69.3%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,154,160	7.81%	1,244,327	2,721,320	78.96%	2,148,748	12.32%	2,413,470	69.3%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 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	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) ELI 2P-RTP	47,189	2.53%	48,384	188,859	34.4%	65,000	4.02%	67,612	106.49%
(9) MUNICIPAL	15,129	3.41%	15,645	32,826	96.8%	31,787	4.02%	33,064	70.41%
(10) UNMETERED	6,343	8.64%	6,891	16,063	25.0%	4,016	13.23%	4,547	225.53%
(11) SUB-TOTAL	1,058,083	7.8%	1,141,035	2,407,553	85.2%	2,051,003	11.66%	2,290,115	74.14%
(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	1,068,102	7.8%	1,151,376	2,501,644.97	84.4%	2,111,912	11.46%	2,353,879	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,068,102	7.8%	1,151,376	2,501,645	84.4%	2,111,912	11.46%	2,353,879	73%

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	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) ELI 2P-RTP	73,058	2.56%	74,927	199,370	67.7%	135,000	3.33%	139,489	72.20%
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	6,356	8.73%	6,912	14,297	11.0%	1,573	10.95%	1,745	532.42%
(11) SUB-TOTAL	1,061,059	7.8%	1,143,395	2,128,880	86.2%	1,834,051	9.32%	2,005,063	76.65%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	1,067,428	7.7%	1,149,979	2,218,084.14	85.4%	1,894,191	9.16%	2,067,656	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,067,428	7.7%	1,149,979	2,218,084	85.4%	1,894,191	9.16%	2,067,656	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) ELI 2P-RTP	69,984	2.39%	71,659	193,186	69.9%	135,000	2.92%	138,942	71.63%
(9) MUNICIPAL	9,981	3.25%	10,306	24,061	88.4%	21,281	2.92%	21,902	65.35%
(10) UNMETERED	6,257	8.18%	6,769	17,780	11.0%	1,956	9.61%	2,144	438.56%
(11) SUB-TOTAL	865,221	7.1%	926,923	1,855,297	84.4%	1,566,369	8.06%	1,692,632	76.06%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	876,503	7.1%	938,546	1,928,587.49	83.8%	1,615,201	7.94%	1,743,372	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	876,503	7.1%	938,546	1,928,587	83.8%	1,615,201	7.94%	1,743,372	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 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	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) ELI 2P-RTP	70,281	2.33%	71,916	166,302	81.2%	135,000	2.64%	138,566	69.76%
(9) MUNICIPAL	6,113	3.03%	6,298	16,983	89.6%	15,211	2.64%	15,612	54.22%
(10) UNMETERED	6,609	7.96%	7,135	21,371	11.0%	2,351	8.70%	2,555	375.33%
(11) SUB-TOTAL	773,287	6.8%	825,957	1,629,641	82.4%	1,343,472	7.09%	1,438,756	77.16%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	786,646	6.7%	839,705	1,700,685.02	81.6%	1,387,364	6.99%	1,484,308	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,646	6.7%	839,705	1,700,685	81.6%	1,387,364	6.99%	1,484,308	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) ELI 2P-RTP	64,431	2.31%	65,918	159,996	84.4%	135,000	2.24%	138,028	66.33%
(9) MUNICIPAL	5,672	3.00%	5,842	18,338	84.9%	15,569	2.24%	15,918	50.97%
(10) UNMETERED	6,407	7.90%	6,913	19,660	11.0%	2,163	7.38%	2,322	413.46%
(11) SUB-TOTAL	704,820	6.7%	751,954	1,378,885	90.4%	1,246,127	5.86%	1,319,151	79.17%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	721,141	6.6%	768,737	1,457,281.99	89.3%	1,301,394	5.75%	1,376,186	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	721,141	6.6%	768,737	1,457,282	89.3%	1,301,394	5.75%	1,376,186	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	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) ELI 2P-RTP	75,829	2.24%	77,531	157,840	85.5%	135,000	2.53%	138,421	75.28%
(9) MUNICIPAL	7,357	2.99%	7,577	19,450	82.2%	15,996	2.53%	16,401	62.09%
(10) UNMETERED	6,428	7.68%	6,922	21,350	11.0%	2,349	8.34%	2,544	365.64%
(11) SUB-TOTAL	769,400	6.5%	819,240	1,501,354	86.5%	1,299,074	6.65%	1,385,492	79.48%
(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	787,975	6.4%	838,325	1,575,798.50	85.4%	1,345,255	6.55%	1,433,351	79%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	787,975	6.4%	838,325	1,575,799	85.4%	1,345,255	6.55%	1,433,351	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	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) ELI 2P-RTP	70,281	2.13%	71,778	160,315	84.2%	135,000	2.60%	138,512	69.65%
(9) MUNICIPAL	7,021	2.81%	7,218	18,224	81.5%	14,852	2.60%	15,238	63.67%
(10) UNMETERED	6,154	7.29%	6,602	17,797	11.0%	1,958	8.56%	2,125	417.54%
(11) SUB-TOTAL	763,218	6.2%	810,242	1,473,261	88.6%	1,304,576	6.93%	1,394,972	78.07%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	786,923	6.1%	834,559	1,545,001.26	87.5%	1,352,128	6.81%	1,444,266	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,923	6.1%	834,559	1,545,001	87.5%	1,352,128	6.81%	1,444,266	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	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(8) ELI 2P-RTP	75,535	2.28%	77,257	197,774	68.3%	135,000	2.55%	138,449	77.50%
(9) MUNICIPAL	7,182	3.04%	7,400	17,505	88.4%	15,466	2.55%	15,861	64.80%
(10) UNMETERED	6,717	7.81%	7,242	18,478	11.0%	2,033	8.41%	2,203	456.46%
(11) SUB-TOTAL	694,937	6.5%	739,985	1,440,516	86.9%	1,251,238	6.61%	1,333,903	77.05%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	714,447	6.4%	760,035	1,511,175.38	86.0%	1,299,016	6.50%	1,383,409	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,447	6.4%	760,035	1,511,175	86.0%	1,299,016	6.50%	1,383,409	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) ELI 2P-RTP	81,383	2.33%	83,279	194,969	69.2%	135,000	2.82%	138,804	80.64%
(9) MUNICIPAL	8,702	3.05%	8,968	21,955	98.8%	21,694	2.82%	22,306	54.04%
(10) UNMETERED	6,099	7.97%	6,586	13,522	11.0%	1,487	9.28%	1,625	544.59%
(11) SUB-TOTAL	765,224	6.7%	816,387	1,576,984	87.4%	1,377,967	7.52%	1,481,593	74.06%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	779,393	6.6%	830,960	1,651,334.41	86.6%	1,430,031	7.38%	1,535,612	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,393	6.6%	830,960	1,651,334	86.6%	1,430,031	7.38%	1,535,612	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 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	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) ELI 2P-RTP	72,762	2.51%	74,589	195,551	69.0%	135,000	3.57%	139,826	74.09%
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	6,955	8.59%	7,553	17,133	100.0%	17,133	11.77%	19,149	54.78%
(11) SUB-TOTAL	890,636	7.4%	956,812	2,063,850	82.0%	1,692,010	9.85%	1,858,719	71.50%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	902,460	7.4%	968,995	2,146,776.88	81.2%	1,744,039	9.69%	1,913,044	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	902,460	7.4%	968,995	2,146,777	81.2%	1,744,039	9.69%	1,913,044	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 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	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) ELI 2P-RTP	56,408	2.43%	57,778	198,043	32.8%	65,000	4.35%	67,825	114.50%
(9) MUNICIPAL	14,190	3.19%	14,642	31,480	88.3%	27,793	4.35%	29,001	67.86%
(10) UNMETERED	6,087	8.29%	6,592	12,711	100.0%	12,711	14.31%	14,529	60.98%
(11) SUB-TOTAL	1,059,760	7.5%	1,138,884	2,239,337	84.4%	1,889,859	12.72%	2,130,200	71.86%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	1,073,013	7.4%	1,152,533	2,321,402.28	83.8%	1,945,450	12.50%	2,188,591	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,073,013	7.4%	1,152,533	2,321,402	83.8%	1,945,450	12.50%	2,188,591	71%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,364,574**	**1,501,844**	**76,999**	**432,607**	**47,132**	**41,444**	**62,638**	**82,192**	**67,790**	**31,866**	**12,443**					
(2) FEBRUARY	**2,297,814**	**1,443,879**	**80,029**	**426,373**	**48,958**	**43,926**	**53,212**	**88,515**	**67,612**	**33,064**	**4,547**					
(3) MARCH	2,012,703	1,189,517	67,740	367,087	47,042	36,098	48,588	77,199	139,489	30,557	1,745					
(4) APRIL	1,700,128	978,550	52,200	294,769	45,757	29,890	46,920	81,559	138,942	21,902	2,144					
(5) MAY	1,447,059	750,399	44,962	265,519	42,874	35,010	53,118	90,140	138,566	15,612	2,555					
(6) JUNE	1,334,378	609,577	46,333	281,558	55,389	31,938	49,047	89,041	138,566	15,918	2,322					
(7) JULY	1,393,885	636,042	49,596	305,354	53,856	36,525	56,555	90,197	138,421	16,401	2,544					
(8) AUGUST	1,406,452	708,174	43,072	277,951	51,187	29,897	43,151	85,665	138,512	15,238	2,125					
(9) SEPTEMBER	1,344,774	584,352	46,874	305,996	54,331	30,903	54,132	100,800	138,449	15,861	2,203					
(10) OCTOBER	1,492,803	730,459	51,670	315,700	48,611	36,276	54,184	81,958	138,804	22,306	1,625					
(11) NOVEMBER	1,869,932	1,028,601	57,766	356,039	43,924	35,031	56,426	97,338	139,826	24,619	19,149					
(12) DECEMBER	**2,139,932**	**1,408,115**	**65,236**	**347,137**	**41,392**	**38,180**	**42,967**	**75,818**	**67,825**	**29,001**	**14,529**					
(13) TOT. SUMMED DMD.	20,804,433	11,569,509	682,477	3,976,089	580,452	425,119	620,940	1,040,423	1,452,802	272,346	67,933					
(14) 3 C/P DEMANDS	**6,802,319**	**4,353,838**	**222,264**	**1,206,116**	**137,482**	**123,550**	**158,818**	**246,525**	**203,227**	**93,931**	**31,520**					
(14) 3 C/P AVE DEMANDS	2,267,440	1,451,279	74,088	402,039	45,827	41,183	52,939	82,175	67,742	31,310	10,507	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,635**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**225,890**
	C/P INTERRUPTIBLE RIDER DEMANDS	**66,917**
	C/P FIRM LARGE INDUST. DEMANDS	**15,275**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,102,546	1,315,928	68,512	389,273	44,117	36,368	56,500	77,775	65,000	30,554	10,903	[redacted]				
(2) FEBRUARY	2,058,695	1,275,166	71,710	386,120	46,013	38,848	48,298	84,046	65,000	31,787	4,016					
(3) MARCH	1,841,688	1,072,148	61,807	337,938	44,676	32,575	44,816	73,946	135,000	29,574	1,573					
(4) APRIL	1,573,866	892,737	48,142	274,016	43,724	27,298	43,691	78,525	135,000	21,281	1,956					
(5) MAY	1,351,755	690,370	41,777	248,494	41,143	32,240	49,789	87,096	135,000	15,211	2,351					
(6) JUNE	1,260,659	567,667	43,516	266,079	53,479	29,767	46,412	86,474	135,000	15,569	2,163					
(7) JULY	1,307,446	587,067	46,216	286,520	51,767	33,744	53,145	87,270	135,000	15,996	2,349					
(8) AUGUST	1,315,955	652,308	40,064	260,380	49,151	27,564	40,485	82,814	135,000	14,852	1,958					
(9) SEPTEMBER	1,262,025	539,018	43,655	286,978	52,207	28,532	50,844	97,504	135,000	15,466	2,033					
(10) OCTOBER	1,389,077	668,458	47,784	294,199	46,524	33,231	50,576	79,013	135,000	21,694	1,487					
(11) NOVEMBER	1,703,097	920,296	52,363	325,825	41,558	31,382	51,744	92,941	135,000	23,770	17,133					
(12) DECEMBER	1,899,500	1,231,859	57,964	311,966	38,713	33,451	38,708	71,695	65,000	27,793	12,711					
(13) TOT. SUMMED DMD.	19,066,311	10,413,023	623,511	3,667,788	553,071	384,999	575,008	999,099	1,410,000	263,546	60,630					
(14) 3 C/P DEMANDS	6,060,741	3,822,953	198,187	1,087,359	128,843	108,666	143,506	233,515	195,000	90,134	27,629					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,635

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 212,880

C/P INTERRUPTIBLE RIDER DEMANDS 66,917

C/P FIRM LARGE INDUST. DEMANDS 10,858

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.93	0.97	0.99	0.85	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	0.99	0.93	1.00	0.95	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.09	1.06	0.49	1.02	6.02
(4) APRIL	1.33	1.48	1.42	1.36	1.00	1.38	1.13	1.01	0.49	1.43	4.90
(5) MAY	1.57	1.93	1.65	1.51	1.07	1.18	1.00	0.91	0.49	2.01	4.11
(6) JUNE	1.70	2.38	1.60	1.43	0.83	1.29	1.08	0.92	0.49	1.97	4.52
(7) JULY	1.63	2.28	1.49	1.32	0.85	1.13	0.94	0.91	0.49	1.91	4.13
(8) AUGUST	1.61	2.05	1.72	1.45	0.90	1.38	1.23	0.96	0.49	2.05	4.94
(9) SEPTEMBER	1.69	2.48	1.58	1.31	0.84	1.33	0.98	0.82	0.49	1.97	4.77
(10) OCTOBER	1.52	1.99	1.43	1.27	0.94	1.14	0.98	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.41	1.28	1.13	1.04	1.18	0.94	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.03	1.14	1.16	1.11	1.08	1.23	1.08	1.00	1.08	0.72

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.63	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.64	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.35	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

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

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.51%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
11.66%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
9.32%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
8.06%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
7.09%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
5.86%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
6.65%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
6.93%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
6.61%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
7.52%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
9.85%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
12.72%	14.31%	12.55%	11.27%	6.92%	14.14%	11.00%	5.75%	14.31%
9.12%	**11.11%**	**9.46%**	**8.41%**	**4.95%**	**10.42%**	**7.99%**	**4.14%**	**12.05%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

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

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.28%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%
7.44%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%
5.10%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%
3.84%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%
2.87%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%
1.64%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%
2.43%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%
2.71%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%
2.38%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%
3.30%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%
5.63%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%
8.49%	10.08%	8.32%	7.05%	2.70%	9.91%	6.78%	1.53%	10.08%
4.89%	**6.88%**	**5.23%**	**4.18%**	**0.73%**	**6.20%**	**3.76%**	**-0.09%**	**7.82%**

Transmission	
2.43%	4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep,17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$437,739	$487,810	9.36	$171,995	$1,097,544	$1,063,860	96.931	$1,095,225	$2,318.5	0.2%
(2) SMALL GENERAL	22,807	33,216	9.40	10,530	$66,553	$68,733	103.276	$66,436	$117.1	0.2%
(3) GENERAL	122,757	208,317	9.39	8,131	$339,205	$353,226	104.133	$338,573	$632	0.2%
(4) LARGE GENERAL	12,467	32,894	9.17	423	$45,784	$47,694	104.171	$45,713	$71	0.2%
(5) SMALL INDUSTRIAL	12,830	23,938	9.38	1,422	$38,190	$39,777	104.155	$38,126	$64	0.2%
(6) MEDIUM INDUSTRIAL	15,928	40,766	9.29	369	$57,062	$59,451	104.185	$56,981	$81	0.1%
(7) LARGE INDUSTRIAL	9,377	63,001	9.03	716	$73,094	$76,124	104.146	$72,968	$126	0.2%
(8) PHP	5,040	72,456	8.94	116	$77,612	$85,438	110.083	$81,030	($3,418)	-4.2%
(9) MUNICIPAL	7,645	11,082	8.90	176	$18,903	$19,666	104.038	$18,858	$45	0.2%
(10) UNMETERED	11,509	7,251	9.42	3,347	$22,107	$22,087	99.908	$22,112	($5)	0.0%
(11) SUB-TOTAL	$658,099	$980,730	9.30	$197,227	$1,836,055	$1,836,055	100.000	$1,836,023	$32	0.0%
(12) DIRECT EXP./ REV					$32,496	$37,606		$32,523	($27)	-0.1%
(13) RETURN ON DIRECT EXP.					$5,111	$0.000		$5,115	($4)	-0.1%
(14) TOTAL					$1,873,661	$1,873,661	0	$1,873,661	($0)	0.0%
					37,606	$37,606	-			

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

Line #	AVERAGE RATE BASE								RATE BASE 2025	RATE BASE 2026
(1)	STEAM PLANT	481,584							543,265	419,903
(2)	***STEAM PLANT - CWIP***	***4,559***							***4,744***	***4,374***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906							369,394	352,418
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(5)	HYDRO PLANT	644,461							603,548	685,374
(6)	***HYDRO PLANT - CWIP***	***44,561***							***55,299***	***33,823***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643							10,402	10,884
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(9)	WIND PLANT	163,575							168,639	158,510
(10)	***WIND PLANT - CWIP***	***196***							***196***	***196***
(11)	SOLAR PLANT	1,285							1,316	1,255
(12)	***SOLAR PLANT - CWIP***	***-0***							***-0***	***-0***
(13)										
(14)	GAS TURBINE - OTHER PLANT	67,260							58,451	76,069
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***881***							***1,070***	***692***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT									
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(18)	LM6000 PLANT	93,707							94,612	92,802
(19)	***LM6000 PLANT - CWIP***	***30***							***0***	***60***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0							0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(22)			**Check**							
(23)	***Total Generation Plant bfr Gen-related Transmission Assets***	***1,823,421***	1,823,421						***1,849,627***	***1,797,215***
(24)	***Total Generation CWIP bfr Gen-related Transmission Assets***	***50,228***	50,228						***61,310***	***39,145***
(25)	***Total Generation bfr Gen-related Transmission Assets***	***1,873,649***	1,873,649						***1,910,937***	***1,836,360***
(26)										
(27)	***ECEI Batteries Plant***	145,582							***119,318***	***171,846***
(28)	***ECEI Batteries CWIP***	15,185							***30,370***	***-0***
(29)	***Generation-related Trans Assets Plant***	51,342							***51,342***	***51,342***
(30)	***Generation-related Trans Assets CWIP***	0							***0***	***0***
(31)	***Subtotal***	***212,109***							***201,031***	***223,188***
(32)										
(33)	***Total Generation Plant***	***2,020,345***							***2,020,288***	***2,020,403***
(34)	***Total Generation CWIP***	***65,413***							***91,680***	***39,145***
(35)	***Total Generation***	***2,085,758***							***2,111,968***	***2,059,548***
(36)										
(37)			**T&D Adj.**					**Average RB before T&D Adj.**		
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	745,128	($176,727)					921,855	869,812	973,897
(39)	***TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related Transmission Assets***	***99,492***						99,492	***57,791***	***141,193***
(40)	***Total Transmission***	***844,620***						1,021,347	***927,604***	***1,115,090***
(41)										
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-								
(43)	***Transmission Enviromental & Fuel Conversion - CWIP***	-								
(44)					**CWIP**		**CWIP**			
(45)			**T&D Adj.**	**Distr. CWIP**	**2025**		**2026**	**T&D Adj.**		
(46)	DIST.PLT.- LAND	$5,052	$477.6	11	13		9	$4,563	4,563	4,563
(47)	DIST.PLT.- EASEMENTS & SURVEY	$177,554	$157	435	472		398	$176,962	162,165	191,758
(48)	DIST.PLT.- OTHER	$17,970	$27,096	(23)	-29		-17	($9,104)	-10,001	-8,207
(49)	DIST.PLT.- SUBSTATIONS	$183,948	$174,067	24	26		22	$9,856	9,083	10,629
(50)	DIST.PLT.- POLES & FIXTURES	$399,387	$5,656	971	1,088		854	$392,759	373,676	411,842
(51)	DIST.PLT.- O/H LINES	$173,434	($33,770)	512	582		443	$206,691	199,755	213,626
(52)	DIST.PLT.- U/G LINES	$61,773	$3,041	146	170		122	$58,585	58,366	58,805
(53)	DIST.PLT.- LINE TRANSFORMERS	$369,256	$0	911	1,021		801	$368,345	350,449	386,240
(54)	DIST.PLT.- SERVICES	$56,181	$0	139	160		119	$56,042	54,819	57,265
(55)	DIST.PLT.- METERS	$70,426	$0	176	208		143	$70,250	71,444	69,056
(56)	DIST.PLT.- STREET LIGHTING	$35,211		87	101		73	$35,124	34,842	35,405
(57)										
(58)	***Total***	***$1,550,189***	***$176,727***	***3,390***	***3,812***		***2,968***	***$1,370,072***	***$1,309,162***	***$1,430,983***
(59)			**2024 Actuals**							
(60)	SUBSTS.-DISTRIBUTION BULK POWER	$169,254	$41,794	92%						
(61)	SUBSTS.-DISTRIBUTION GENERAL	$14,693	$3,628	8%						
(62)		$183,948	$45,422	100%						
(63)										
(64)	DISTRIBUTION	40,929							44,376	37,483
(65)	TRANSMISSION	2,906							3,104	2,708
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964							32,676	37,252
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211							41,591	54,831
(68)	RETAIL	42,983							46,109	39,858
(69)	NON-FUNCTIONALIZED	292,481							287,072	297,891
(70)	GENERAL PROPERTY PLANT	462,475							454,929	470,022
(71)	**GENERAL PROPERTY PLANT - CWIP**	14,812							10,022	19,601
(72)	**TOTAL GENERAL PROPERTY**	***477,287***							464,951	489,623
(73)			**Check**							
(74)	***Total Plant in Service***	4,577,823	4,774,747						***4,654,190***	***4,895,304***
(75)	***Total Plant CWIP***	167,921	167,921						***132,936***	***202,907***
(76)	***Total Plant***	***4,745,744***	***4,942,669***						***4,787,126***	***5,098,211***
(77)										
(78)	**WORKING CAPITAL & DEFERRED CHARGES**									
(79)										
(80)	WORKING CAPITAL - CASH FUEL	0							0	0
(81)	WORKING CAPITAL - CASH OTHER	162,574		Source: 2014 COSS					187,621	137,528
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761		84,441					294,770	301,971
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610		28,661						
(84)	DEFERRED CHARGES - Financing	22,257		113,102					23,414	21,099
(85)	DEFERRED CHARGES - Tax	23,925							23,925	23,925
(86)	DEFERRED CHARGES - Pension	156,935							143,585	170,285
(87)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO		ARO average			
(88)	DEFERRED CHARGES - FAM Deferral	4,167							-290	8,624
(89)	DEFERRED CHARGES - Other	29,562							34,227	24,897
(90)	DEFERRED CHARGES - Other (DSM)	723							652	795
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2							-2	-2
(92)	DEFERRED CHARGES - Regulated Assets	5,818			Adjustment		***Average ARO***		6,464	5,171
(93)	DEFERRED Credits - ARO Steam	-81,338				0	-81,338		***-79,236***	***-83,440***
(94)	DEFERRED Credits - ARO Hydro	-40,430				0	-40,430		***-39,391***	***-41,468***
(97)	DEFERRED Credits - ARO Wind	-16,505				0	-16,505		***-16,076***	***-16,933***
(95)	DEFERRED Credits - ARO LM6000	-1,393				0	-1,393		***-1,357***	***-1,430***
(95)	DEFERRED Credits - ARO CT	-6,244				0	-6,244		***-6,084***	***-6,404***
(96)	DEFERRED Credits - ARO Transformers (Transmission)	-52				0	-52		***-88***	***-16***
(97)	DEFERRED Credits - ARO Substations (Distribution)	-1				0	-1		***-2***	***-1***
(98)	DEFERRED Credits - ARO Transformers (Distribution)	-55				0	-55		***-94***	***-16***
(99)	DEFERRED Credits - Other (Steam)	-29,365							-28,602	-30,128
(100)	DEFERRED Credits - Cost of Removal Liability (COR)	10,587							17,353	3,821
(101)	CONTRACT RECEIVABLE	93,310							91,290	95,331
(102)	***Total***	***632,844***				0	-146,018	632,844	652,079	613,609
(103)										
(104)	Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedule	(142,328)	(149,707)
(105)								ARO & COR from RB Tbl	-142,329	-149,709
(106)	***Total Rate Base***	***5,378,589***					0	Var	-1.1768	-1.1768
(107)									0%	0%
(108)										
(109)	***ARO TOTAL***	***-146,018***							***-142,328***	***-149,707***
(110)										
(111)	**OPERATING EXPENSES**									
(112)										
(113)	**OFFICE OF THE PRESIDENT**									
(114)	EXECUTIVE MANAGEMENT	1,808.4								
(115)										
(116)	CORPORATE INSURANCE	9,647.8								
(117)	CORPORATE SECRETARY	1,757.3								
(118)	CORPORATE SECRETARY & INSURANCE	11,405.2								
(119)										
(120)	LEGAL SERVICES	5,043								
(121)										
(122)	**VP EXTERNAL RELATIONS**									
(123)	COMM. & PUBLIC AFFAIRS	3,450.6								
(124)										
(125)										
(126)	ENVIRONMENTAL POLICIES & PROGRAMS	316								
(127)										
(128)										
(129)	**CUSTOMER OPERATIONS:**									
(130)										
(131)	**Labour-related O&M**									
(132)	GENERATION	67,439.8	67,439.8							
(133)	TRANSMISSION	20,589.9								
(134)	DISTRIBUTION	54,010.5	74,600.3	74,600.3				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)	(15) EXECUTIVE MANAGEMENT	1,274.5								
(140)	(16) LEGAL SERVICES	1,881.6								
(141)	(16) CORP. SECRETARY	-								
(142)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8								
(143)	(18) REGULATORY AFFAIRS	2,288.8								
(144)	(19) FINANCE GROUP	3,929.8								
(145)	(20) PROCUREMENT	7,398.7								
(146)	(20) IT	19,232.6								
(147)	(21) HUMAN RESOURCES	6,309.1								
(148)	GENERATION SERVICES	9,186.5	ECI							
(149)	(25) OTHER EXPENSES	14,660.1	233.5	14,426.6						
(150)	***TOTAL CORPORATE GROUPS***	***67,907.51***								
(151)										
(131)	***TOTAL LABOUR RELATED***	***241,048.39***	241,048.4	0.0						
(132)	TRANSMISSION CONTROL CENTER	5,429.9								
(133)	**GENERATION, TRANSMISSION AND DISTRIBUTION**									
(134)	TRANSMISSION BEFORE STORM EXPENSES	23,424		99%						
(135)	TRANSMISSION STORM EXPENSES	273		1%						
(134)	**TRANSMISSION TOTAL**	**23,697**	**0**	100%						
(135)	DISTRIBUTION TOTAL:									
(136)	SUBSTATIONS	1,477.7		60%						
(139)	OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8		40%						
(140)	OVERHEAD LINES STORM EXPENSES	23,810.5		100%						
(137)	OVERHEAD LINES	**59,526.3**	**0**							
(138)	UNDERGROUND LINES	579.1								
(139)	LINE TRANSFORMERS	0.0								
(140)	METERS	0.0								
(141)	COMMUNICATIONS	0.0								
(142)	STREET LIGHTING	579.1								
(143)	***TOTAL DISTRIBUTION***	***62,162.1***								

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(144)						
(145)	***TOTAL G T & D***	***85,859.5***	87,322,687.3			
(146)			Amount	Weights		Source: CS subfunctionalization
(147)	**CUSTOMER SERVICE**					
(148)	CUSTOMER SERVICE EXPERIENCE	1,479.9		5.2%		2,147,146
(149)	CUSTOMER SOLUTIONS	3,732.6		13.2%		5,415,333
(150)	***Total***	***5,212.5***	18.4%	18.4%		***7,562,479***
(151)						
(152)	**CALL CENTRE**					
(153)	CUSTOMER CARE ADMIN	1,230.1		4.3%		1,784,740
(154)	CUSTOMER CARE	6,913.0		24.4%		10,029,574
(155)	***Total***	***8,143.1***		28.7%		***11,814,314***
(156)						
(157)	**REVENUE OPERATIONS**					
(158)	BILLING SERVICES & PAYMENTS	2,293.0		8.1%		3,326,780
(159)	REVENUE OPS ADMIN	-		0.0%		-
(160)	METER DATA SERVICES	440.3		1.6%		638,831
(161)	SMART METER OPERATIONS CENTER (SMOC)	1,189.1		4.2%		1,725,124
(162)	METER SERVICES - FIELD	1,427.2		5.0%		2,070,655
(163)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2		16.2%		6,676,996
(164)	METER SERVICES - INSPECTORS	-	7,659	0.0%		-
(165)	BAD DEBT EXPENSE	5,050.4		17.8%		7,327,260
(166)	***Total***	***15,002.2***		52.9%		***21,765,646***
	Customer Service Total	***28,357.8***	**28,357.8**	100.0%		***41,142,439***
(167)			**0**			
(168)						

(169)	**REGULATORY AFFAIRS**					
(170)	Advocacy Expense	1,885.2				
(171)	Other Expenses	7,402.2				
(172)	***Subtotal***	***9,287.4***				
(173)						
(174)	**Generation Services**					
(175)	Environmental Services	2,532.1				
(176)	Project Implementation	1,045.2				
(177)	EAM	8,332.3				
(178)	***Total***	***11,909.6***				
(179)						
(180)	**SENIOR VP & CFO**					
(181)	(a) INTERNAL AUDIT	1,781.8				
(182)	(b) INVESTOR RELATIONS	272.3				
(183)	(c) VP FINANCE & TREASURER	456.7				
(184)	(d) TREASURER	426.5				
(185)	(e) CORPORATE TAX	889.8				
(186)	**-- GM FINANCE**					
(187)	(a) CORPORATE CONTROLLER	3,523.4				
(188)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0				
(189)						
(190)	**VP ENTERPRISE SERVICES**					
(191)	-- PROCUREMENT & FACILITIES	12,283.6				
(192)	-- INFORMATION TECHNOLOGY	46,048.8				
(193)						
(194)	**VP HUMAN RESOURCES**					
(195)	-- HUMAN RESOURCES	11,000.2				
(196)						
(197)	**POWER PRODUCTION**					
(198)	-- POWER PRODUCTION - FUEL	445,457.1				
(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				
(202)	-- POWER PRODUCTION - LM6000	643.8				
(203)	-- POWER PRODUCTION - BIOMASS	6,736.8				
(204)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,590.6				
(205)	-- POWER PRODUCTION - GEN. DEVELOPMENT					
(206)	-- POWER PRODUCTION - HEAD OFFICE	2,583.0				
(207)	-- POWER PRODUCTION - GEN. SERV.					
(208)	-- POWER PRODUCTION - ECEI BATTERIES	0.0				
(209)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,463.0	1,463.0			
(210)	-- POWER PRODUCTION - H/R					
(211)	-- POWER PRODUCTION - ENVIR. POLICY					
(212)	-- POWER PRODUCTION - EXECUTIVE					
(213)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,651.5				
(214)	-- OTHER THAN BIOMASS AND WIND	18,477.9				
(215)	-- PURCHASED POWER - BIOMASS (Energy)	14,919.9				
(216)	-- PURCHASED POWER - BIOMASS (Demand)	5,382.6				
(217)	-- PURCHASED POWER - MARITIME LINK	200,473	86,507.2	85,044.2		
(218)	-- PURCHASED POWER - WIND (ERIS)	33,418.0				
(219)	-- PURCHASED POWER - WIND (NRIS)	111,508.3				
(220)	-- PURCHASED POWER - Imports	94,697.3				
(221)	-- BUTU CAPACITY CREDIT	301.8				
(222)	OTHER OVERHEAD EXPENSES	7,377.5	6,487.4	890.13	System Planning and ECI	
(223)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0				
(224)	DSM EXPENSES - Demand-related ATL Classes		924,334.4	924,334.4		
(225)	DSM EXPENSES - Energy-related ATL Classes					
(226)	DSM EXPENSES - Directly Assigned ATL Classes					
(227)	DSM EXPENSES - BTL Classes					
(228)	FCR DEFERRAL	0				
(229)	GRANTS IN LIEU OF TAXES	50,476				
(230)				**Adj to Balance =**	**-**	
(231)	***DEPRECIATION AND ACCRETION :***					
(232)					**ADJUSTMENT**	**TOTAL** **DEPRECIATION-2026** **ACCRETION-2026**
(233)	***GENERATION***					
(234)	STEAM	47,963.5	**0.000**	0.0	47,964	47,964 45,275 2,688
(235)	HYDRO	16,576.5		0.0	16,577	16,577 15,845 732
(236)	WIND	13,294.2		0.0	13,294	13,294 13,037 257
(237)	SOLAR	61.5		0.0	61	61 61 0
(238)	LM6000	7,014.7		0.0	7,015	7,015 7,040 -26
(239)	GAS TURBINE - OTHER	2,879.7		0.0	2,880	2,880 2,704 176
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRANS ASSETS***	***87,790.1***		***0.0***	***87,790.1***	***0.0*** ***87,790.1*** ***83,962.8*** ***3,827.3***
(241)						
(242)	*ECEI BATTERIES*	8,574.6				8,575 0
(243)	*GEN-RELATED TRANS ASSETS*	3,169.0				3,169 0
(244)						
(245)	***TOTAL GENERATION***	***99,533.7***				
(246)						
(241)						
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***					
(243)	Transmission - HV	0		0.0	0.0	0 0 0 0
(244)	Transmission - EHV	26,554	**0.0**	0.0	26,554.0	-9,414 35,968 35,968 0
(245)	***TOTAL TRANSMISSION***	***26,554.0***		***0***	***26,554***	***-9,414*** ***35,968*** ***35,968*** ***0***
(246)						
(247)	***DISTRIBUTION***					
(248)	DISTRIBUTION - Land	0.0	0	0.0	0	0 0 0 0
(249)	DISTRIBUTION - Easements	3,065.1	0	0.0	3,065	2.4 3,063 3,063 0
(250)	DISTRIBUTION - Other	1,358.8	0	0.0	1,359	891.3 467 467 0
(251)	DISTRIBUTION - Substations	9,065.6	0	0.0	9,066	8,556.5 509 509 0
(252)	DISTRIBUTION - Poles and Fixtures	20,950.9	0	0.0	20,951	293.0 20,658 20,658 0
(253)	DISTRIBUTION - OH Lines	12,194.0	0	0.0	12,194	(393.0) 12,587 12,587 0
(254)	DISTRIBUTION - UG Lines	2,952.6	0	0.0	2,953	64.1 2,889 2,889 0
(255)	DISTRIBUTION - Line Transformers	28,381.7	0	0.0	28,382	28,382 28,382 0
(256)	DISTRIBUTION - Services	4,147.1	0	0.0	4,147	4,147 4,147 0
(257)	DISTRIBUTION - Meters	8,124.2	0	0.0	8,124	8,124 8,124 0
(258)	DISTRIBUTION -Streetlights	4,584.6	0	0.0	4,585	4,585 4,585 0
(259)	***DISTRIBUTION TOTAL***	***94,824.5***	*0.000*		**94,825**	
(260)						
(261)	***GENERAL PROPERTY***			***Adj***		***,2026***
(262)	GENERATION	0.0				0 0 0
(263)	DISTRIBUTION	6,892.9		0.0	6,893	6,893 6,893 0
(264)	TRANSMISSION	396.6		0.0	397	397 397 0
(265)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394.2		0.0	2,394	2,394 2,394 0
(266)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,734.7		0.0	7,735	7,735 7,735 0
(267)	RETAIL	6,250.7		0.0	6,251	6,251 6,251 0
(268)	NON-FUNCTIONALIZED	37,846.2		0.0	37,846	37,846 37,846 0
(269)	***TOTAL GENERAL PROPERTY***	***61,515.3***		***0***	***61,515***	**61,515** ***61,515*** ***0***
(270)				***0.0***	***189,649***	***9,414.1*** ***85,410*** ***85,410*** ***0***
(271)	***TOTAL DEPRECIATION AND ACCRETION***	***270,683.9***		**0.0**	**270,683.9**	**-9,414.1** **185,273.5** **181,446.2** **3,827.3**
(272)						
(273)	GLACE BAY RETIREMENT	**0**				
(274)	INTEREST CHARGES	141,804				
(275)	PREFERRED DIVIDENDS	0				
(276)	CORPORATE TAXES	-9,835				
(277)	RETAINED EARNINGS	201,298	**0.00**			
(278)	***Normal Interruption Cost***	***160.44***				
(279)	**Interr. Rider Coincident Demand & CD Losses**	***69,594***				
(280)	***PHP Interruptible Credit Data Inputs***					
(281)	Power Factor Adjustment	*1.06*				
(282)	LIR Credit ($/kVA)	*-13.107*				
(283)	% Premium for Priority Interruptions	10.0%				
(284)	**OPERATING ALLOCATIONS**					
(285)	**FCR Deferral - Generation**	**70.50%**				
(286)	**FCR Deferral - Transmission**	**29.50%**				
(287)		***100.00%***				
(288)						
(289)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023			
(290)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%			
(291)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%			
(292)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%			
(293)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%			
(294)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%			
(295)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%			
(296)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%			
(297)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.00%	0.00%			
(298)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%			
(299)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%			
(300)	***Total***	***100.00%***				

Interest Charges

Interest & Other Exp	144,090	**0.0**	
Corporate Adjustment	**23,800.0**	**0**	
Allowance for Funds	(26,086)		
Net	141,804		

Corporate Taxes

Corporate Income Tax	-17,933	**0.00**
Regulatory Amort.	**8,097**	**0**
Costs of Goods Sold	0	
Settlement Adj.	0	
	-9,835	

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$916.09	$969.14	$7,402.17	$9,287

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(301)										
(302)	**METER DATA SERVICES ALLOCATORS**									
(303)	METER DATA SERVICES ALLOCATOR - DOMESTIC		6.32%	6.34%						
(304)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL		9.10%	9.14%						
(305)	METER DATA SERVICES ALLOCATOR - GENERAL		15.92%	15.99%						
(306)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL		14.56%	14.62%						
(307)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL		10.46%	10.51%						
(308)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL		10.92%	10.97%						
(309)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL		15.47%	15.53%						
(310)	METER DATA SERVICES ALLOCATOR - PHP		0.43%	0.43%						
(311)	METER DATA SERVICES ALLOCATOR - MUNICIPAL		16.83%	16.90%						
(312)	METER DATA SERVICES ALLOCATOR - UNMETERED		0.00%	0.00%						
(313)	***Total***		100.00%	100.43%						
(314)				2023 COSS						
(315)	**UNIT METER COSTS**									
(316)	Residential		129.17	113.00						
(317)	Small General		146.15	111.72						
(318)	General		565.62	392.00						
(319)	Large General		1,811.88	692.00						
(320)	Small Industrial		589.45	196.84						
(321)	Medium Industrial		1,611.77	692.00						
(322)	Large Industrial		1,891.93	1,106.00						
(323)	PHP		1,824.69	1,106.00						
(324)	Municipal		1,891.93	1,106.00						
(325)	Unmetered		-							
(326)										
(327)	**DIRECT FAM-related EXPENSES**									
(328)	FUEL		11,424.198							
(329)	PURCHASES - OTHER THAN BIOMASS AND WIND		58.066							
(330)	PURCHASES - BIOMASS		64.077							
(331)	MARITIME LINK		634.260							
(332)	PURCHASES - WIND ERIS		103.140							
(333)	PURCHASES - WIND NRIS		340.841							
(334)	IMPORTS		306.483							
(335)	BUTU CAPACITY CREDIT		(301.764)							
(336)	EXPORT SALES		-							
(337)	***Total***		***12,629.301***		37,414.71		$37,415	0 Check		
(338)										
(339)	**TOTAL REVENUE OF ATL RATE CLASSES**									
(340)	Switch from Prelim to Actual			12,629.301	1.00					
(341)	ELECTRIC REVENUE - DOMESTIC - REG		1,063,859.82	1,063,859.82	1,063,860					
(342)	ELECTRIC REVENUE - SMALL GENERAL		68,733.30	68,733.30	68,733					
(343)	ELECTRIC REVENUE - GENERAL		353,225.84	353,225.84	353,226					
(344)	ELECTRIC REVENUE - GENERAL LARGE		47,693.62	47,693.62	47,694					
(345)	ELECTRIC REVENUE - SMALL INDUST.		39,777.14	39,777.14	39,777					
(346)	ELECTRIC REVENUE - MEDIUM INDUST.		59,450.67	59,450.67	59,451					
(347)	ELECTRIC REVENUE - LARGE INDUSTRIAL		76,124.16	76,124.16	76,124					
(348)	ELECTRIC REVENUE - PHP		85,437.71	85,437.71	85,438					70794
(349)	ELECTRIC REVENUE - MUNICIPAL		19,666.02	19,666.02	19,666		BTL			
(350)	ELECTRIC REVENUE - UNMETERED		22,086.62	22,086.62	22,087		$1,918,510	1836055		
(351)	***Total***		***1,836,054.91***	1,836,054.91	1,836,054.91		$37,606			
(352)			**-**		$44,849		$1,880,903			
(353)	EXPORT SALES		-							
(354)	FX Interest									
(355)										
(356)	**FX COST REVENUE OF BTL RATE CLASSES**						Var			
(357)	SHORE POWER	PROD	19.239		19.239			0.000		
(358)	SHORE POWER	TRANS	-		-			0.000		
(359)	SHORE POWER	DIST	19.59		19.586			0.000		
(360)	SHORE POWER	RETAIL	4.97	43.80	4.972		43.8	0.000	0.0	
(361)	GEN.REPL./LOAD FOLL.	PROD	(13.96)		(13.962)			0.000		
(362)	GEN.REPL./LOAD FOLL.	TRANS	-		-			0.000		
(363)	GEN.REPL./LOAD FOLL.	DIST	-		-			0.000		
(364)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	61.3	75.217		61.3	0.000	0.0	
(365)	ELIADC	PROD	-		-			0.000		
(366)	ELIADC	TRANS	-		-			0.000		
(367)	ELIADC	DIST	-		-			0.000		
(368)	ELIADC	RETAIL	-	0.00	-		0.0	0.000	0.0	
(369)	BUTU	PROD	885.65		885.647			0.000		
(370)	BUTU	TRANS	-		-			0.000		
(371)	BUTU	DIST	-		-			0.000		
(372)	BUTU	RETAIL	30.07	915.7	30.070		915.7	0.000	0.0	
(373)	SPILL	PROD	-		-			0.000		
(374)	SPILL	TRANS	-		-			0.000		
(375)	SPILL	DIST	-		-			0.000		
(376)	SPILL	RETAIL	5.01	5.0	5.012		5.0	0.000	0.0	
(377)	REAL TIME PRICING	PROD	157.04		157.041			0.000		
(378)	REAL TIME PRICING	TRANS	94.45		94.453			0.000		
(379)	REAL TIME PRICING	DIST	-		-			0.000		
(380)	REAL TIME PRICING	RETAIL	1.24	252.7	1.235		252.7	0.000	0.0	
(381)	OATT	PROD	152.09		152.091			0.000		
(382)	OATT	TRANS	444.10		444.096			0.000		
(383)	OATT	DIST	-		-			0.000		
(384)	OATT	RETAIL	28.93	625.1	28.926		625.1	0.000	0.0	
(385)	EBS	PROD	1,320.80		1,320.801			0.000		
(386)	EBS	TRANS	511.83		511.830			0.000		
(387)	EBS	DIST	977.06		977.064			0.000		
(388)	EBS	RETAIL	107.99	2,917.7	107.988		2,917.7	0.000		
(389)	RTR	PROD	9,037.52		9,037.517			0.000		
(390)	RTR	TRANS	3,502.17		3,502.174			0.000		
(391)	RTR	DIST	6,685.51		6,685.510			0.000		
(392)	RTR	RETAIL	738.90	19,964.1	738.903		19,964.1	0.000		
(393)	***Total***		***24,785.410***	**-**	***24,785.410***		***24,785.4***	***0.000***	***0.0***	
(394)										
(395)	**TOTAL REVENUE OF BTL RATE CLASSES**									
(396)	SHORE POWER		158.4		158.4			0.000		
(397)	GEN.REPL./LOAD FOLL		1,234.9		1,234.9			0.000		
(398)	ELIADC		-		-			0.000		70794.48026 in Btl
(399)	BUTU		3,271.8		3,271.8			0.000		
(400)	SPILL		5.0		5.0			0.000		
(401)	REAL TIME PRICING		1,277.0		1,277.0			0.000		
(402)	OATT		625.1	6,572.267	625.1			0.000		
(403)	EBS		10,878.3		10,878.3					
(404)	RTR		19,964.1	37,414.711	19,964.1					
(405)	SOLAR GARDEN RIDER (SGR)		191.6	**-**	***37,414.711***		37,606	***0.000***		
(406)	***TOTAL***		***37,606.344***				0.0000		0	
				Historic Class						
(407)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***						
(408)	LATE PAYMENT CHARGE - DOMESTIC		4,690.3	81.7%						
(409)	LATE PAYMENT CHARGE - SMALL GENERAL		267.1	4.7%	***2026 Budg. =***		**5,743.1**			
(410)	LATE PAYMENT CHARGE - GENERAL		616.5	10.7%						
(411)	LATE PAYMENT CHARGE - GENERAL LARGE		2.6	0.0%						
(412)	LATE PAYMENT CHARGE - SMALL INDUST.		68.9	1.2%						
(413)	LATE PAYMENT CHARGE - MEDIUM INDUST.		91.7	1.6%						
(414)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%						
(415)	LATE PAYMENT CHARGE - PHP		-	0.0%						
(416)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%						
(417)	LATE PAYMENT CHARGE - UNMETERED		4.7	0.1%						
(418)	***TOTAL***		***5,743.1***	100.0%						
(419)										
(420)										
				Historic Class						
(421)	**Connection Charges & Removal of Meters**			***Weighted Ave***						
(422)	MISCELLANEOUS REVENUE - DOMESTIC		3,299.9	94.4%						
(423)	MISCELLANEOUS REVENUE - SMALL GENERAL		135.2	3.9%	Connection Charges		Removal of Meters			
(424)	MISCELLANEOUS REVENUE - GENERAL		44.7	1.3%	1,583.8		1,716.0			
(425)	MISCELLANEOUS REVENUE - GENERAL LARGE		4.5	0.1%	64.9		70.3			
(426)	MISCELLANEOUS REVENUE - SMALL INDUST.		4.5	0.1%	21.4		23.2			
(427)	MISCELLANEOUS REVENUE - MEDIUM INDUST.		0.5	0.0%	2.2		2.3			
(428)	MISCELLANEOUS REVENUE - LARGE INDUSTRIAL		0.0	0.0%	2.2		2.4			
(429)	MISCELLANEOUS REVENUE - PHP		-	0.0%	0.2		0.2			
(430)	MISCELLANEOUS REVENUE - MUNICIPAL		-	0.0%	0.0		0.0			
(431)	MISCELLANEOUS REVENUE - UNMETERED		4.8	0.1%	-		-			
(432)	***TOTAL***		***3,494.1***	100.0%	-		-			
(433)					2.3		2.5			
				Historic Class						
(434)				***Weighted Ave***	**1,677.0**		**1,817.0**			
(435)	NSF - DOMESTIC		153.5	96.9%						
(436)	NSF - SMALL GENERAL		2.9	1.8%	***2026 Rev. =***		**158.5**			
(437)	NSF - GENERAL		1.8	1.1%						
(438)	NSF - GENERAL LARGE		0.1	0.0%						
(439)	NSF - SMALL INDUST.		0.1	0.1%						
(440)	NSF - MEDIUM INDUST.		0.0	0.0%						
(441)	NSF - LARGE INDUSTRIAL		0.0	0.0%						
(442)	NSF - PHP		0.0	0.0%						
(443)	NSF - MUNICIPAL		0.0	0.0%						
(444)	NSF - UNMETERED		0.1	0.0%						
(445)	***TOTAL***		***158.5***	100.0%						
(446)										
				Historic Class						
(447)				***Weighted Ave***						
(448)	RETAIL SALES - DOMESTIC		47.4	3.2%						
(449)	RETAIL SALES - SMALL GENERAL		0.0	0.0%	***2026 Rev. =***		**1,490.5**			
(450)	RETAIL SALES - GENERAL		767.9	51.5%						
(451)	RETAIL SALES - GENERAL LARGE		104.9	7.0%						
(452)	RETAIL SALES - SMALL INDUST.		55.8	3.7%						
(453)	RETAIL SALES - MEDIUM INDUST.		311.2	20.9%						
(454)	RETAIL SALES - LARGE INDUSTRIAL		177.3	11.9%						
(455)	RETAIL SALES - PHP		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		831							
(464)	OTHER REVENUE		4,496							
(465)	COST OF GOODS SOLD (Retail)		0							

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

(466)						
(467)	**CASH WORKING CAPITAL**					
(468)	CWC % DISTRIBUTION - DOMESTIC	73.8%				
(469)	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	2.5%				
(475)	CWC % DISTRIBUTION - PHP	0.0%				
(476)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(477)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(478)		100.0%				
(479)	**ALLOCATION FACTOR INFORMATION**			**Year-end 2025**	**Year-end 2026**	
(480)	AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080		24,346	23,974	
(481)	AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926		490,213	487,639	
(482)	AVERAGE CUSTOMERS - SMALL GENERAL	27,443		27,271	27,614	
(483)	AVERAGE CUSTOMERS - GENERAL	11,240		11,240	11,240	
(484)	AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20	
(485)	AVERAGE CUSTOMERS - SMALL INDUST.	2,102		2,102	2,102	
(486)	AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175	
(487)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36	
(488)	AVERAGE CUSTOMERS - PHP	1		1	1	
(489)	AVERAGE CUSTOMERS - MUNICIPAL	1		1	1	
(490)	AVERAGE CUSTOMERS - UNMETERED	9,903		9,903	9,903	
(491)		***539,847***		**565,309**	**562,705**	
(492)						
(493)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8				
(494)			2023 Test COSS			
(495)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8	
(496)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS		
(497)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%		
(498)	LOSS FACTOR PERCENTAGE - SECONDARY	3.540%		96.06%		
(499)	LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.33%		
(500)	LOSS FACTOR PERCENTAGE - bulk power	0.910%				
(501)	LOSS FACTOR PERCENTAGE - TRANSMISSION					
(502)						
(503)	**CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**					
(504)	DOMESTIC	1.00				
(505)	SMALL GENERAL	1.00				
(506)	GENERAL	5.00				
(507)	LARGE GENERAL	100.00				
(508)	SMALL INDUSTRIAL	5.00				
(509)	MEDIUM INDUSTRIAL	25.00				
(510)	LARGE INDUSTRIAL	100.00				
(511)	PHP	100.00				
(512)	MUNICIPAL	100.00				
(513)	UNMETERED	0.82				
(514)						
(515)	**REVENUE TO COSS RATIO (2023 COSS)**					
(516)	DOMESTIC	97.630				
(517)	SMALL GENERAL	97.140				
(518)	GENERAL	105.000				
(519)	LARGE GENERAL	104.010				
(520)	SMALL INDUSTRIAL	99.660				
(521)	MEDIUM INDUSTRIAL	99.270				
(522)	LARGE INDUSTRIAL	105.000				
(523)	PHP	100.000				
(524)	MUNICIPAL	101.830				
(525)	UNMETERED	100.000				
(526)						
(527)	**2024 No. of Bills**					
(528)	Residential	2,974,413				
(529)	Small General	199,098				
(530)	General	130,997				
(531)	Large General	243				
(532)	Small Industrial	20,815				
(533)	Medium Industrial	2,222				
(534)	Large Industrial	414				
	PHP	12				
(535)	Municipal	12				
(536)	Unmetered	118,279				
(537)	***TOTAL***	***3,446,505***				
(538)						
(539)	**2024 Billed Revenue**					
(540)	Residential	970,271,743				
(541)	Small General	68,514,938				
(542)	General	378,788,180				
(543)	Large General	52,607,094				
(544)	Small Industrial	41,802,365				
(545)	Medium Industrial	71,721,412				
(546)	Large Industrial	80,164,570				
	PHP	70,794,480	Revenue BTL			
(547)	Municipal	6,000,854				
(548)	Unmetered	53,281,186				
(549)	***TOTAL***	***1,793,946,820***				
(550)						
(551)	No of Bills Factor	85%				
(552)	Billed Revenue Factor	15%				
(553)						
(554)	Wiring Inspections Splits					
(555)	Residential	71.41%				
(556)	Non-residential	28.59%				
(557)						
(558)	NRIS - Demand	0.4525				
(559)	NRIS - Energy	0.5475				
(560)	ERIS - Demand	0.4525				
(561)	ERIS - Energy	0.5475				
(562)						
(563)	BIOMASS - DEMAND	0.4525				
(564)	BIOMASS - ENERGY	0.5475				
(565)						
(566)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(567)						
(568)						

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 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	276,088	327,490	431,585	602,917	5,213,777.0
(2)	MWH SALES - SMALL GENERAL	39,647	36,873	36,030	27,955	25,685	23,742	26,458	26,087	23,021	24,363	28,882	34,690	353,433.7
(3)	MWH SALES - GENERAL	225,608	205,621	213,252	170,313	158,995	162,975	178,814	177,554	160,629	171,601	189,447	204,597	2,219,406.4
(4)	MWH SALES - GENERAL LARGE	29,782	28,374	29,309	27,704	27,850	28,948	34,480	33,443	31,515	30,130	28,674	28,360	358,568.3
(5)	MWH SALES - SMALL INDUST.	24,342	21,850	22,146	19,651	20,393	22,537	22,427	20,183	18,449	18,287	20,960	23,917	255,141.8
(6)	MWH SALES - MEDIUM INDUST.	37,761	34,388	37,155	34,301	36,746	38,470	38,399	35,850	35,276	35,662	38,444	36,134	438,584.6
(7)	MWH SALES - INDUSTRIAL LARGE	58,094	52,453	54,152	54,383	59,486	58,961	59,461	65,015	60,525	61,506	61,108	52,459	697,602.9
(8)	MWH SALES - ELI 2P-RTP	53,634	47,189	73,058	69,984	70,281	64,431	75,829	70,281	75,535	81,383	72,762	56,408	810,776.1
(9)	MWH SALES - MUNICIPAL	17,206	15,129	14,157	9,981	6,113	5,672	7,357	7,021	7,182	8,702	11,819	14,190	124,528.4
(10)	MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER													
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.													
(14)	MWH SALES - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(15)	MWH SALES - BUTU													
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing													
(18)	MWH SALES - EBS/RTR													
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,600	52,784	50,321	36,418	28,796	23,156	24,584	23,484	21,585	26,147	37,101	50,026	431,001.9
(20)	LINE LOSSES - SMALL GENERAL	3,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,468	2,861	28,876.5
(21)	LINE LOSSES - GENERAL	18,796	17,041	17,856	13,355	12,139	12,346	13,165	12,413	12,025	13,119	15,594	16,255	174,104.6
(22)	LINE LOSSES - GENERAL LARGE	1,601	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,019.0
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,982	1,770	1,812	1,506	1,521	1,668	1,613	1,379	1,350	1,366	1,686	1,857	19,509.7
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,695	2,442	2,666	2,305	2,404	2,497	2,422	2,147	2,263	2,336	2,711	2,460	29,346.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,190	1,967	2,052	1,930	2,055	2,021	1,981	2,057	2,050	2,128	2,276	1,886	24,591.0
(26)	LINE LOSSES - ELI 2P-RTP	1,365	1,195	1,869	1,675	1,636	1,487	1,702	1,497	1,722	1,896	1,827	1,369	19,239.6
(27)	LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(28)	LINE LOSSES - UNMETERED	572	548	555	512	526	506	494	449	525	486	597	504	6,275.3
(29)	LINE LOSSES - SHORE POWER													
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.													
(32)	LINE LOSSES - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	
(33)	LINE LOSSES - BUTU													
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING													
(36)	LINE LOSSES - EBS/RTR													
(37)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(38)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,001	652,755	576,378	763,048	1,111,549	1,344,111	1,567,907.8
(39)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	87,055	78,286	71,125	57,863	53,355	51,498	59,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	470,705	403,469	365,338	303,450	280,785	288,903	328,955	311,087	318,158	296,572	381,975	347,401	470,705.0
(41)	CLASS NON-COINCIDENT DMD. - GENERAL LARGE	51,003	52,888	49,095	47,943	48,748	56,833	62,748	60,308	57,687	52,215	50,929	48,452	62,747.7
(42)	CLASS NON-COINCIDENT DMD. - SMALL INDUST.	51,659	44,296	35,994	35,544	38,473	38,065	43,428	39,098	38,505	34,153	46,015	43,051	51,658.6
(43)	CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	69,240	57,225	48,345	55,515	60,277	54,861	61,157	53,552	59,746	50,881	67,462	56,262	69,240.0
(44)	CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,479	93,177	87,200	89,233	93,151	97,491	97,400	104,169	102,852	99,262	102,021	92,989	104,169.1
(45)	CLASS NON-COINCIDENT DMD. -ELI 2P-RTP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(46)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,639	32,826	31,225	24,061	16,983	18,338	19,450	18,224	17,505	21,955	25,102	31,480	32,825.8
(47)	CLASS NON-COINCIDENT DMD. - UNMETERED	16,774	16,063	14,297	17,780	21,371	19,660	21,350	17,797	18,478	13,522	17,133	12,711	21,371.5
(48)	CLASS NON-COINCIDENT DMD. - SHORE POWER													
(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													
	CLASS NON-COINCIDENT DMD. - EBS/RTR													
(53)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTERR.	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(56)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	567,667	587,067	652,308	539,018	668,458	920,296	1,231,859	1,315,927.8
(57)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	68,512	71,710	61,807	48,142	41,777	43,516	46,216	40,064	43,655	47,784	52,363	57,964	68,512.1
(58)	SYSTEM COINCIDENT DMD. - GENERAL	389,273	386,120	337,938	274,016	248,494	266,079	286,520	260,380	286,978	294,199	325,825	311,966	389,273.0
(59)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	44,117	46,013	44,676	43,724	41,143	53,479	51,767	49,151	52,207	46,524	41,558	38,713	44,117.2
(60)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,368	38,848	32,575	27,298	32,240	29,767	33,744	27,564	28,532	33,231	31,382	33,451	36,367.6
(61)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	56,500	48,298	44,816	43,691	49,789	46,412	53,145	40,485	50,844	50,576	51,744	38,708	56,499.8
(62)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,775	84,046	73,946	78,525	87,096	86,474	87,270	82,814	97,504	79,013	92,941	71,695	77,774.8
(63)	SYSTEM COINCIDENT DMD. - ELI 2P-RTP	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(64)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(65)	SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(66)	SYSTEM COINCIDENT DMD. - SHORE POWER													
(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. - EBS/RTR													
(72)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(73)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***66,917***	***72,012***	***62,804***	***67,982***	***78,240***	***77,089***	***78,318***	***73,427***	***87,802***	***68,374***	***83,935***	***60,116***	***66,916.9***
(74)	***SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE***	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(75)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,148,748***	***2,111,955***	***1,894,344***	***1,615,419***	***1,387,627***	***1,301,720***	***1,345,534***	***1,352,397***	***1,299,292***	***1,430,265***	***1,744,153***	***1,945,442***	***2,148,748.3***
(76)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,413,470***	***2,353,879***	***2,067,656***	***1,743,372***	***1,484,308***	***1,376,186***	***1,433,351***	***1,444,266***	***1,383,409***	***1,535,612***	***1,913,044***	***2,188,591***	***2,413,470.3***
(77)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,594***	***74,893***	***65,317***	***70,701***	***81,370***	***80,172***	***81,451***	***76,365***	***91,314***	***71,109***	***87,292***	***62,520***	***69,593.6***
(78)	**PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***59,446***	***59,291***	***131,223***	***130,708***	***130,354***	***129,848***	***130,218***	***130,304***	***130,245***	***130,578***	***131,540***	***59,477***	***59,446.3***
(79)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(80)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			0										
(81)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(82)	LOSS FACTOR PERCENTAGE - SECONDARY													
(83)	LOSS FACTOR PERCENTAGE - PRIMARY													
(84)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(85)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,916	168,713	117,369	85,812	60,029	41,910	48,975	55,866	45,334	62,000	108,306	176,256	1,156,485.6
(86)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,886	5,403	7,272	58,965.7
(87)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,334	40,253	29,149	20,754	17,025	15,478	18,834	17,571	19,018	21,501	30,213	35,171	308,300.7
(88)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,015	2,945	2,366	2,033	1,730	1,910	2,089	2,036	2,124	2,087	2,366	2,679	27,380.4
(89)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,077	5,078	3,523	2,593	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	40,120.4
(90)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	6,138	4,914	3,773	3,230	3,329	2,635	3,409	2,666	3,288	3,607	4,683	4,259	45,932.1
(91)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,417	4,470	3,254	3,034	3,044	2,566	2,926	2,851	3,296	2,946	4,397	4,123	41,323.9
(92)	DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	2,790	2,612	4,489	3,942	3,566	3,028	3,421	3,512	3,449	3,804	4,826	2,825	42,264.0
(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	1,540	531	172	188	204	160	196	168	171	138	2,016	1,819	7,303.3
(95)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER													
(96)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(97)	DEMAND LINE LOSS ADJUSTMENT - ELIADC													
(98)	*DEMAND LINE LOSS ADJUSTMENT -BUTU*													
(99)	DEMAND LINE LOSS ADJUSTMENT - RTP													
(100)	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(101)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(102)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,677***	***2,880***	***2,512***	***2,719***	***3,130***	***3,084***	***3,133***	***2,937***	***3,512***	***2,735***	***3,357***	***2,405***	
(103)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE***	***2,446***	***2,291***	***4,223***	***3,708***	***3,354***	***2,848***	***3,218***	***3,304***	***3,245***	***3,578***	***4,540***	***2,477***	
(104)	TOTAL DEMAND LOSSES	264,722	241,923	173,312	127,953	96,682	74,466	87,817	91,869	84,117	105,347	168,891	243,150	
(105)														3CP
(106)	REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(107)	REQUIREMENTS - SMALL GENERAL	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,263.6
(108)	REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116.4
(109)	REQUIREMENTS - GENERAL LARGE	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482.1
(110)	REQUIREMENTS - INDUST. TO 249 KVA	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550.0
(111)	REQUIREMENTS - INDUST. 250-3999 KVA	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,817.6
(112)	REQUIREMENTS - INDUSTRIAL LARGE	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525.1
(113)	REQUIREMENTS - ELI 2P-RTP	67,790	67,612	139,489	138,942	138,566	138,028	138,421	138,512	138,449	138,804	139,826	67,825	203,227.2
(114)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,930.6
(115)	REQUIREMENTS - UNMETERED	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,519.6
(116)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(117)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,930	3,322	3,661	3,665	2,182	2,402.0
(118)	REQUIREMENTS - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(119)	REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(120)	REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(121)	REQUIREMENTS - EBS/RTR	48,897	56,065	54,953	43,244	37,250	42,346	39,467	37,814	38,635	42,809	43,111	48,660	153,621.3
(122)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(123)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	207,006.8
(124)	**MWH Sales**													
(125)	EHV - LIR													217,317.5
(126)	HV - LIR													149,380.9
(127)	HV - Municipal													67,563.2
(128)	Distribution BP Substation - LIR													32,210.3
(129)	Distribution BP Substation - Municipal													
(130)	Distribution Primary Voltage - LIR													298,694.2
(131)	Distribution Primary Voltage - Municipal													55,511.1

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	1 January	February	March	April	May	June	July	August	September	October	November	December	Total
(132)														
(133)	**Energy Line Losses**													
(134)	EHV - LIR													3.1%
(135)	HV - LIR													4.2%
(136)	HV - Municipal													3.8%
(137)	Distribution BP Substation LIR													4.4%
(138)	Distribution BP Substation - Municipal													4.2%
(139)	Distribution Primary Voltage - LIR													5.9%
(140)	Distribution Primary Voltage - Municipal													4.2%
(139)														
(140)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(141)	EHV - LIR													33,243.3
(142)	HV - LIR													24,112.6
(143)	HV - Municipal													17,909.8
(144)	Distribution BP Substation - LIR													8,309.6
(145)	Distribution BP Substation - Municipal													
(146)	Distribution Primary Voltage - LIR													50,775.5
(147)	Distribution Primary Voltage - Municipal													14,918.0
(148)														
(149)	**System Coincident DMD**													
(150)	EHV - LIR													18,609.2
(151)	HV - LIR													20,236.9
(152)	HV - Municipal													16,511.5
(153)	Distribution BP Substation - LIR													4,727.9
(154)	Distribution BP Substation - Municipal													14,042.7
(155)	Distribution Primary Voltage - LIR													34,200.8
(156)	Distribution Primary Voltage - Municipal													14,042.7
(157)														
(158)	**Demand Line Losses**													
(159)	EHV - LIR													
(160)	HV - LIR													
(161)	HV - Municipal													
(162)	Distribution BP Substation LIR													
(163)	Distribution BP Substation - Municipal													
(164)	Distribution Primary Voltage - LIR													
(165)	Distribution Primary Voltage - Municipal													
(166)														
(155)														
(156)	**System Coincident 3CP DMD**													
(157)	EHV - LIR													60,986.8
(158)	HV - LIR													55,214.2
(159)	HV - Municipal													51,011.0
(160)	Distribution BP Substation - LIR													15,951.7
(161)	Distribution BP Substation - Municipal													-
(162)	Distribution Primary Voltage - LIR													111,061.6
	Distribution Primary Voltage - Municipal													45,013.2
	ELIADC - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
	ELIADC - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.6%	2.2%	2.5%	2.6%	2.6%	2.8%	3.6%	4.3%	

NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

NOVA SCOTIA POWER INC.
JMMARY OF REVENUE TO EXPENSE RECOVERY RATIC

	2026	2027
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.18	96.98
(2) SMALL GENERAL	103.50	104.16
(3) GENERAL	104.37	104.48
(4) LARGE GENERAL	104.37	104.51
(5) SMALL INDUSTRIAL	104.37	104.50
(6) MEDIUM INDUSTRIAL	104.37	104.53
(7) LARGE INDUSTRIAL	104.37	104.49
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	104.37	104.39
(10) UNMETERED	100.00	99.91
(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)	**PRODUCTION PLANT**						
(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.	64,074	$64,074.1	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,120,360	2,119,136	0	0	0	1,224
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	997,227	0	997,227	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	997,227	0	997,227	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(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	2,119,136	997,227	1,685,267	0	1,224
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,682,494		997,227	1,685,267		
(39)							
(40)	DIRECT GEN. PROPERTY PLANT	73,283	0	2,509	34,037	36,737	0
(41)	TRANSMISSION AND DISTRIBUTION COMMUNICATION	39,282	0	10,176	29,107	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMMUNICATION	59,565	0	22,143	37,421	0	0
(43)	NON FUNCTIONILIZED GEN. PROPERTY	326,292	144,005	67,766	114,521	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	498,422	144,005	102,594	215,086	36,737	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	5,301,275	2,263,141	1,099,822	1,900,352	36,737	1,224
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(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	31,865	15,485	26,757	517	0
(55)	DEF. CHG. - Financing	20,546	8,773	4,264	7,367	142	0
(56)	DEF. CHG. - Tax	22,739	9,710	4,719	8,153	158	0
(57)	DEF. CHG. - Pension	184,035	88,920	20,053	75,062	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60)	DEF. CHG. - Other	21,332	9,365	4,334	7,489	145	-2
(61)	DEF. CHG. - FCR	15,965	10,741	5,220	0	3	0
(62)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67)	DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68)	CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	594,680	288,719	54,068	124,821	127,074	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,895,956	$2,551,860	$1,153,890	$2,025,173	$163,811	$1,222

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$806,726	$806,726	$0	$0
(4)	HYDRO PLANT	752,403	752,403	$0	0
(5)	WIND PLANT	153,864	153,864	$0	0
(6)	LM6000 PLANT	96,372	96,372	$0	0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	$0	0
(8)	GENERATION BATTERIES	166,178	166,178	$0	$0
(9)	RADIAL TO GENERATION TRANS.	64,074	64,074	$0	$0
(10)	TOTAL GENERATION PLANT	2,119,136	2,119,136	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	144,005	144,005	0	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	2,263,141	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19)	MAT. & SUPPLIES - OTHER	31,865	31,865	0	0
(20)	DEF. CHG. - Financing	8,773	8,773	0	0
(21)	DEF. CHG. - Tax	9,710	9,710	0	0
(22)	DEF. CHG. - Pension	88,920	43,834	45,085	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25)	DEF. CHG. - Other	9,365	9,365	0	0
(26)	DEF. CHG. - FCR	10,741	10,741	0	0
(27)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30)	DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31)	DEF. CR. - Other	-30,940	-30,940	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427	0
(34)	SUB-TOTAL	288,719	-77,552	366,271	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,551,860**	**2,185,589**	**366,271**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(46)	CASH - FUEL	0	0	0	0
(47)	CASH - OTHER	0	0	0	0
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0
(50)	DEF. CHG. - Financing	0	0	0	0
(51)	DEF. CHG. - Tax	0	0	0	0
(52)	DEF. CHG. - Pension	0	0	0	0
(53)	DEF. CHG. - Other	0	0	0	0
(54)	DEF. CHG. - ARO Transformers	-0	-0	0	0
(55)	SUB-TOTAL	0	0	0	0
(56)					
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 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**	997,227	997,227	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	102,594	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	1,099,822	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(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	15,485	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	4,719	0	0
(13)	DEF. CHG. - Pension	20,053	20,053	0	0
(14)	DEF. CHG. - Other	4,334	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	5,220	0	0
(16)	DEF. CHG. - ARO Transformers	-7	-7	0	0
(17)	SUB-TOTAL	54,068	54,068	0	0
(18)					
(19)	Transmission - EHV	1,153,890	1,153,890	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$1,153,890**	**$1,153,890**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,050	2,496	0	2,554
(27)	EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28)	OTHER	20,781	10,269	0	10,511
(29)	SUBSTATIONS	192,024	192,024	0	0
(30)	POLES & FIXTURES	441,257	114,727	0	326,530
(31)	O.H. LINES	188,928	99,565	0	89,363
(32)	U.G. LINES	61,657	13,996	0	47,661
(33)	LINE TRANSFORMERS	405,674	405,674	0	0
(34)	SERVICES	58,531	0	0	58,531
(35)	METERS	68,109	0	0	68,109
(36)	STREET LIGHTING	36,113	36,113	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)					
(39)	GENERAL PROPERTY PLANT	215,086	124,721	0	90,365
(40)	TOTAL PLANT IN SERVICE	1,900,352	1,101,949	0	798,404
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,757	15,515	0	11,241
(47)	DEF. CHG. - Financing	7,367	4,272	0	3,095
(48)	DEF. CHG. - Tax	8,153	4,728	0	3,425
(49)	DEF. CHG. - Pension	75,062	14,232	0	60,830
(50)	DEF. CHG. - Other	7,489	4,343	0	3,147
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-7	-7	0	0
(51)	SUB-TOTAL	124,821	43,082	0	81,738
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**2,025,173**	**1,145,031**	**0**	**880,142**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	126,109	0	0	126,109
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	517	0	0	517
(16)	DEF. CHG. - Financing	142	0	0	142
(17)	DEF. CHG. - Tax	158	0	0	158
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	145	0	0	145
(20)	SUB-TOTAL	127,071	0	0	127,071
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**163,808**	**0**	**0**	**163,808**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$4,484,510**	**$366,271**	**$1,043,950**

EXHIBIT 2B
PAGE 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$806,726	$0	$0	($417,954)	$417,954	$0	$388,772	$417,954	$0
(4)	HYDRO PLANT	752,403	0	0	-389,810	389,810	0	362,593	389,810	0
(5)	WIND PLANT	153,864	0	0	-79,715	79,715	0	74,149	79,715	0
(6)	LM6000 PLANT	96,372	0	0	-49,929	49,929	0	46,443	49,929	0
(7)	GAS TURBINE PLANT - OTHER	79,518	0	0	-41,197	41,197	0	38,321	41,197	0
(8)	GENERATION BATTERIES	166,178	0	0	-86,095	86,095	0	80,084	86,095	0
(9)	RADIAL TO GENERATION TRANS.	64,074	0	0	-33,196	33,196	0	30,878	33,196	0
(10)	TOTAL GENERATION PLANT	2,119,136	0	0	-1,097,895	1,097,895	0	1,021,240	1,097,895	0
(11)										
(12)	GENERAL PROPERTY PLANT	144,005	0	0	-74,607	74,607	0	69,398	74,607	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	0	0	-1,172,502	1,172,502	0	1,090,638	1,172,502	0
(14)										
(15)	Rate Base Factors							**48.191%**	**51.809%**	
(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	31,865	0	0	-16,509	16,509	0	15,356	16,509	0
(22)	DEF. CHG. - Financing	8,773	0	0	-4,545	4,545	0	4,228	4,545	0
(23)	DEF. CHG. - Tax	9,710	0	0	-5,030	5,030	0	4,679	5,030	0
(24)	DEF. CHG. - Pension	43,834	45,085	0	0	0	0	43,834	45,085	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27)	DEF. CHG. - Other	9,365	0	0	-4,852	4,852	0	4,513	4,852	0
(28)	DEF. CHG. - FCR	10,741	0	0	-5,565	5,565	0	5,176	5,565	0
(29)	DEF. CR. - ARO Steam	-85,653	0	0	44,376	-44,376	0	-41,278	-44,376	0
(30)	DEF. CR. - ARO Hydro	-42,561	0	0	22,050	-22,050	0	-20,511	-22,050	0
(31)	DEF. CR. - ARO Wind	-17,384	0	0	9,006	-9,006	0	-8,378	-9,006	0
(32)	DEF. CR. - ARO LM6000	-1,468	0	0	760	-760	0	-707	-760	0
(32)	DEF. CR. - ARO CT	-6,573	0	0	0	0	0	-6,573	0	0
(33)	DEF. CR. - Other	-30,940	0	0	16,030	-16,030	0	-14,911	-16,030	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	0	0	3,761	-3,761	0	-3,499	-3,761	0
(35)	CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36)	SUB-TOTAL	-77,552	366,271	0	59,483	-59,483	0	-18,068	306,788	0
(37)								0	0	0
(38)	**TOTAL GENERATION FUNCTION**	2,185,589	366,271	0	-1,113,019	1,113,019	0	1,072,570	1,479,290	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	997,227	0	0	0	0	0	997,227	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	102,594	0	0	0	0	0	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	0	0	0	0	0	1,099,822	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,485	0	0	0	0	0	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	0	0	0	0	0	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	0	0	0	0	0	4,719	0	0
(13)	DEF. CHG. - Pension	20,053	0	0	0	0	0	20,053	0	0
(14)	DEF. CHG. - Other	4,334	0	0	0	0	0	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	0	0	0	0	0	5,220	0	0
(16)	DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17)	SUB-TOTAL	54,068	0	0	0	0	0	54,068	0	0
(18)										
(19)	Transmission - EHV	1,153,890	0	0	0	0	0	1,153,890	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$1,153,890	$0	$0	($0)	$0	$0	$1,153,890	$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)
	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) **DISTRIBUTION FUNCTION**									
(2)									
(3) DISTRIBUTION PLANT:									
(4) LAND	$2,496	$0	$2,554	$0	$0	$0	$2,496	$0	$2,554
(5) EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(6) OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(7) SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8) POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(9) O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(10) U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(11) LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12) SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13) METERS	0	0	68,109	0	0	0	0	0	68,109
(14) STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15) TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(16)									
(17) GENERAL PROPERTY PLANT	124,721	0	90,365	0	0	0	124,721	0	90,365
(18) TOTAL PLANT IN SERVICE	1,101,949	0	798,404	0	0	0	1,101,949	0	798,404
(19)									
(20) Working Capital & Deferred Charges/Credits:									
(21) CASH - FUEL	0	0	0	0	0	0	0	0	0
(22) CASH - OTHER	0	0	0	0	0	0	0	0	0
(23) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24) MAT. & SUPPLIES - OTHER	15,515	0	11,241	0	0	0	15,515	0	11,241
(25) DEF. CHG. - Financing	4,272	0	3,095	0	0	0	4,272	0	3,095
(26) DEF. CHG. - Tax	4,728	0	3,425	0	0	0	4,728	0	3,425
(27) DEF. CHG. - Pension	14,232	0	60,830	0	0	0	14,232	0	60,830
(28) DEF. CHG. - Other	4,343	0	3,147	0	0	0	4,343	0	3,147
(29) DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30) DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31) SUB-TOTAL	43,082	0	81,738	0	0	0	43,082	0	81,738
(32)									
(33) **(24) TOTAL DISTRIBUTION FUNCTION**	$1,145,031	$0	$880,142	$0	$0	$0	$1,145,031	$0	$880,142
(34)									
(35) **RETAIL FUNCTION**									
(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) Working Capital & Deferred Charges/Credits:									
(46) CASH - FUEL	0	0	0	0	0	0	0	0	0
(47) CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48) MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49) MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50) DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51) DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(52) DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53) DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(54) SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(55)									
(56) **TOTAL RETAIL FUNCTION**	0	0	163,808	0	0	0	0	0	163,808
(57)									
(58) **TOTAL AVE. RATE BASE**	**$4,484,510**	**$366,271**	**$1,043,950**	**($1,113,019)**	**$1,113,019**	**$0**	**$3,371,491**	**$1,479,290**	**$1,043,950**

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) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$388,772	$250,300	$13,250	$68,765	$7,877	$7,205	$8,309	$14,122	$11,693	$5,390	$1,861	D-3A
(5)	HYDRO PLANT	362,593	233,446	12,358	64,134	7,347	6,719	7,749	13,171	10,906	5,027	1,736	D-3A
(6)	WIND PLANT	74,149	47,739	2,527	13,115	1,502	1,374	1,585	2,693	2,230	1,028	355	D-3A
(7)	LM6000 PLANT	46,443	29,901	1,583	8,215	941	861	993	1,687	1,397	644	222	D-3A
(8)	GAS TURBINE PLANT - OTHER	38,321	24,672	1,306	6,778	776	710	819	1,392	1,153	531	183	D-3A
(9)	GENERATION BATTERIES	80,084	51,560	2,729	14,165	1,623	1,484	1,712	2,909	2,409	1,110	383	D-3A
(10)	RADIAL TO GENERATION TRANS.	30,878	19,880	1,052	5,462	626	572	660	1,122	929	428	148	D-3A
(11)	TOTAL GENERATION PLANT	1,021,240	657,498	34,805	180,634	20,692	18,925	21,826	37,096	30,715	14,159	4,889	
(12)													
(13)	GEN. PROPERTY PLANT	69,398	44,680	2,365	12,275	1,406	1,286	1,483	2,521	2,087	962	332	P-7
(14)	TOTAL PLANT IN SERVICE	1,090,638	702,178	37,170	192,909	22,098	20,211	23,310	39,617	32,803	15,121	5,222	
(15)													
(16)	Working Capital & Deferred 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	15,356	9,887	523	2,716	311	285	328	558	462	213	74	P-7
(21)	DEF. CHG. - Financing	4,228	2,722	144	748	86	78	90	154	127	59	20	P-7
(22)	DEF. CHG. - Tax	4,679	3,013	159	828	95	87	100	170	141	65	22	P-7
(23)	DEF. CHG. - Pension	43,834	28,222	1,494	7,753	888	812	937	1,592	1,318	608	210	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	4,513	2,906	154	798	91	84	96	164	136	63	22	P-7
(27)	DEF. CHG. - FCR	5,176	3,333	176	916	105	96	111	188	156	72	25	P-7
(28)	DEF. CR. - ARO Steam	-41,278	-26,575	-1,407	-7,301	-836	-765	-882	-1,499	-1,241	-572	-198	D-3A
(29)	DEF. CR. - ARO Hydro	-20,511	-13,205	-699	-3,628	-416	-380	-438	-745	-617	-284	-98	D-3A
(30)	DEF. CR. - ARO Wind	-8,378	-5,394	-286	-1,482	-170	-155	-179	-304	-252	-116	-40	D-3A
(31)	DEF. CR. - ARO LM6000	-707	-455	-24	-125	-14	-13	-15	-26	-21	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,573	-4,232	-224	-1,163	-133	-122	-140	-239	-198	-91	-31	D-3A
(32)	DEF. CR. - Other	-14,911	-9,600	-508	-2,637	-302	-276	-319	-542	-448	-207	-71	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-3,499	-2,253	-119	-619	-71	-65	-75	-127	-105	-49	-17	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-18,068	-11,633	-616	-3,196	-366	-335	-386	-656	-543	-251	-87	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,072,570	690,545	36,554	189,713	21,732	19,877	22,923	38,960	32,259	14,871	5,135	
(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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-8A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-8A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-8A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-2A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-8A
(54)	DEF. CHG. - ARO Trans.	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	D-3B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	**Transmission - HV**	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**	997,227	642,038	33,987	176,387	20,206	18,480	21,313	36,223	29,993	13,826	4,774	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	102,594	66,053	3,497	18,147	2,079	1,901	2,193	3,727	3,086	1,422	491	P-8B
(4)	TOTAL PLANT IN SERVICE	1,099,822	708,090	37,483	194,533	22,284	20,382	23,506	39,950	33,079	15,248	5,266	
(5)													
(6)	Working Capital & Deferred 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	15,485	9,970	528	2,739	314	287	331	562	466	215	74	P-8B
(11)	DEF. CHG. - Financing	4,264	2,745	145	754	86	79	91	155	128	59	20	P-8B
(12)	DEF. CHG. - Tax	4,719	3,038	161	835	96	87	101	171	142	65	23	P-8B
(13)	DEF. CHG. - Pension	20,053	12,911	683	3,547	406	372	429	728	603	278	96	O-2B
(14)	DEF. CHG. - Other	4,334	2,791	148	767	88	80	93	157	130	60	21	P-8B
(15)	DEF. CHG. - FCR	5,220	3,361	178	923	106	97	112	190	157	72	25	P-8B
(16)	DEF. CR. - ARO Trans	-7	-4	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17)	SUB-TOTAL	54,068	34,810	1,843	9,563	1,096	1,002	1,156	1,964	1,626	750	259	
(18)													
(19)	Transmission - EHV	1,153,890	742,901	39,326	204,097	23,380	21,384	24,661	41,914	34,705	15,998	5,525	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	1,153,890	742,901	39,326	204,097	23,380	21,384	24,661	41,914	34,705	15,998	5,525	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	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	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)													
(29)	GEN. PROPERTY PLANT	124,721	86,624	4,723	23,797	1,426	2,689	2,723	1,242	0	339	1,156	P-9
(42)		1,101,949	740,271	40,363	203,367	12,184	22,982	23,273	10,613	0	2,901	45,994	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,515	10,776	588	2,960	177	335	339	154	0	42	144	P-9
(48)	DEF. CHG. - Financing	4,272	2,967	162	815	49	92	93	43	0	12	40	P-9
(49)	DEF. CHG. - Tax	4,728	3,284	179	902	54	102	103	47	0	13	44	P-9
(50)	DEF. CHG. - Pension	14,232	9,402	511	2,606	243	293	318	199	0	58	602	O-3
(51)	DEF. CHG. - Other	4,343	3,016	164	829	50	94	95	43	0	12	40	P-9
(52)	DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52)	SUB-TOTAL	43,082	29,440	1,604	8,111	573	915	948	487	0	136	869	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,145,031	769,711	41,967	211,478	12,757	23,897	24,220	11,100	0	3,037	46,863	
(55)													
(56)	**TOTAL DEMAND**	$3,371,491	$2,203,157	$117,847	$605,288	$57,869	$65,157	$71,805	$91,974	$66,964	$33,906	$57,523	

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	$417,954	$219,695	$15,117	$91,586	$14,707	$10,743	$17,345	$28,202	$12,212	$5,081	$3,266	E-1A
(5)	HYDRO PLANT	389,810	204,901	14,099	85,418	13,717	10,020	16,177	26,303	11,390	4,739	3,046	E-1A
(6)	WIND PLANT	79,715	41,902	2,883	17,468	2,805	2,049	3,308	5,379	2,329	969	623	E-1A
(7)	LM6000 PLANT	49,929	26,245	1,806	10,941	1,757	1,283	2,072	3,369	1,459	607	390	E-1A
(8)	GAS TURBINE PLANT - OTHER	41,197	21,655	1,490	9,028	1,450	1,059	1,710	2,780	1,204	501	322	E-1A
(9)	GENERATION BATTERIES	86,095	45,255	3,114	18,866	3,030	2,213	3,573	5,809	2,516	1,047	673	E-1A
(10)	RADIAL TO GENERATION TRANS.	33,196	17,449	1,201	7,274	1,168	853	1,378	2,240	970	404	259	E-1A
(11)	TOTAL GENERATION PLANT	1,097,895	577,102	39,709	240,580	38,633	28,220	45,564	74,082	32,078	13,348	8,579	
(12)													
(13)	GENERAL PROPERTY PLANT	74,607	39,217	2,698	16,349	2,625	1,918	3,096	5,034	2,180	907	583	P-10
(14)	TOTAL PLANT IN SERVICE	1,172,502	616,319	42,407	256,929	41,259	30,138	48,660	79,116	34,258	14,255	9,162	
(15)													
(16)	Working Capital & Deferred Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	219,858	115,567	7,952	48,177	7,736	5,651	9,124	14,835	6,424	2,673	1,718	E-1A
(20)	MAT. & SUPPLIES - OTHER	16,509	8,678	597	3,618	581	424	685	1,114	482	201	129	P-10
(21)	DEF. CHG. - Financing	4,545	2,389	164	996	160	117	189	307	133	55	36	P-10
(22)	DEF. CHG. - Tax	5,030	2,644	182	1,102	177	129	209	339	147	61	39	P-10
(23)	DEF. CHG. - Pension	45,085	23,699	1,631	9,880	1,586	1,159	1,871	3,042	1,317	548	352	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	3,900	2,050	141	855	137	100	162	263	114	47	30	E-1A
(26)	DEF. CHG. - Other	4,852	2,550	175	1,063	171	125	201	327	142	59	38	P-10
(27)	DEF. CHG. - FCR	5,565	2,925	201	1,219	196	143	231	376	163	68	43	P-10
(28)	DEF. CR. - ARO Steam	-44,376	-23,326	-1,605	-9,724	-1,562	-1,141	-1,842	-2,994	-1,297	-539	-347	E-1A
(29)	DEF. CR. - ARO Hydro	-22,050	-11,591	-798	-4,832	-776	-567	-915	-1,488	-644	-268	-172	E-1A
(30)	DEF. CR. - ARO Wind	-9,006	-4,734	-326	-1,974	-317	-231	-374	-608	-263	-109	-70	E-1A
(31)	DEF. CR. - ARO LM6000	-760	-400	-28	-167	-27	-20	-32	-51	-22	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,030	-8,426	-580	-3,513	-564	-412	-665	-1,082	-468	-195	-125	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-3,761	-1,977	-136	-824	-132	-97	-156	-254	-110	-46	-29	E-1A
(34)	CONTRACT RECEIVABLE	97,427	51,212	3,524	21,349	3,428	2,504	4,043	6,574	2,847	1,184	761	E-1A
(35)	SUB-TOTAL	306,788	161,261	11,096	67,226	10,795	7,886	12,732	20,701	8,964	3,730	2,397	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,479,290	777,580	53,503	324,155	52,054	38,023	61,392	99,817	43,222	17,984	11,559	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,479,290**	**$777,580**	**$53,503**	**$324,155**	**$52,054**	**$38,023**	**$61,392**	**$99,817**	**$43,222**	**$17,984**	**$11,559**	

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
CUST. CLASSIFICATION												
DISTRIBUTION FUNCTION												
DISTRIBUTION PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	EXH. 3A
GEN. PROPERTY PLANT	90,365	80,730	4,627	3,003	6	576	47	10	0	0	1,365	P-12
TOTAL PLANT IN SERVICE	798,404	713,275	40,883	26,533	52	5,092	415	90	3	3	12,059	
WORKING CAPITAL:												
CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
MAT. & SUPPLIES - OTHER	11,241	10,043	576	374	1	72	6	1	0	0	170	P-12
DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
DEF. CHG. - Pension	60,830	54,963	3,123	1,370	2	261	17	3	0	0	1,089	O-6
DEF. CHG. - Other	3,147	2,811	161	105	0	20	2	0	0	0	48	P-12
SUB-TOTAL	81,738	73,642	4,194	2,065	3	395	28	6	0	0	1,405	
TOTAL DIST. FUNCTION	880,142	786,917	45,077	28,599	55	5,487	443	95	3	4	13,464	
RETAIL FUNCTION												
DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
WORKING CAPITAL:												
CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
DEF. CHG. - Other	145	129	7	5	0	1	0	0	0	0	2	P-13
SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
TOTAL RETAIL FUNCTION	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
TOTAL CUSTOMER	**1,043,950**	**913,631**	**53,581**	**45,061**	**1,798**	**7,627**	**3,663**	**3,291**	**3**	**603**	**14,692**	
TOTAL AVE. RATE BASE	**$5,894,731**	**$3,894,368**	**$224,932**	**$974,504**	**$111,721**	**$110,807**	**$136,860**	**$195,082**	**$110,189**	**$52,494**	**$83,774**	

EXHIBIT 3A

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

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	$192,024	$176,685	$15,338
ALLOCATION			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	1,721	1,583	138
(12) TOTAL	$192,024	$176,685	$15,338
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$441,257	$66,189	$214,451	$48,538	$112,079

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$374,823	$44,500	$194,104	$34,731	$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	7,063	594	3,944	464	2,062
(11) TOTAL	$441,257	$66,189	$214,451	$48,538	$112,079
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$188,928	$93,141	$57,056	$6,424	$32,307

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$148,114	$62,621	$51,643	$4,596	$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	2,541	836	1,049	61	594
(11) TOTAL	$188,928	$93,141	$57,056	$6,424	$32,307
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,657	$3,453	$678	$10,543	$46,983

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$53,022	$2,321	$614	$7,544	$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	1,009	31	12	101	864
(11) TOTAL	$61,657	$3,453	$678	$10,543	$46,983
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, 2027

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

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	27,646	0	0	0	91
(4)	BIOMASS	21,026	20,957	0	0	0	69
(5)	MARITIME LINK	203,880	203,213	0	0	0	668
(6)	WIND ERIS	33,418	33,311	0	0	0	107
(7)	WIND NRIS	182,852	182,268	0	0	0	583
(8)	IMPORTS	89,972	89,677	0	0	0	296
(9)	BUTU CAPACITY CREDIT	0	394	0	0	0	-394
(10)	**TOTAL**	**924,980**	**868,336**	**0**	**0**	**0**	**56,643.83**
(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.	2,041.0	1,966	0	0	0	75
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**90,039.5**	**86,581**	**0**	**0**	**0**	**3,459**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	83,178.491	0	20,588	59,632	0	2,958
(26)							
(27)	**CUSTOMER SERVICE**	28,605	0	0	1,155	26,908	541
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,877.0	1,305	152	327	25	69
(34)	CORP. SECRETARY & INSURANCE	11,821.6	7,832	1,942	1,059	552	436
(35)	LEGAL SERVICES	5,177.0	3,599	419	901	68	189
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,627	434	1,097	583	130
(36)	REGULATORY AFFAIRS	9,513.0	6,613	771	1,656	126	347
(37)	FINANCE GROUP	7,560.7	4,920	753	1,519	92	276
(38)	PROCUREMENT & FACILITIES	12,656.2	3,059	3,059	3,059	3,059	419
(38)	ENTERPRISE SERVICES	47,662.3	20,069	4,966	13,236	7,801	1,590
(39)	HUMAN RESOURCES	11,248.4	4,736	1,172	3,124	1,841	375
(40)	**TOTAL CORPORATE GROUPS**	**111,388.3**	**53,760**	**13,669**	**25,979**	**14,147**	**3,833**
(41)							
(42)	GENERATION SERVICES	12,337.5	11,882	0	0	0	456
(43)	OTHER EXPENSES	7,886.5	3,321	822	2,190	1,291	263
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**333,435.021**	**155,544**	**35,078**	**88,957**	**42,346**	**11,510**
(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	21,202	10,303	17,803	344	1,896
(53)	**DEPRECIATION:**						
(54)	STEAM	49,859	48,018	0	0	0	1,841
(55)	HYDRO	17,266	16,629	0	0	0	638
(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	8,549	0	0	0	328
(60)	RADIAL TO GENERATION TRANS.	1,695	1,632	0	0	0	63
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	31,475	0	30,076	0	0	1,400
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,574	0	0	3,458	0	116
(65)	DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(66)	DISTRIBUTION - Substations	9,632	0	0	9,319	0	313
(67)	DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,489	0	721
(68)	DISTRIBUTION - OH Lines	12,809	0	0	12,394	0	416
(69)	DISTRIBUTION -UG Lines	2,997	0	0	2,900	0	97
(70)	DISTRIBUTION -Line Transformers	30,216	0	0	29,236	0	980
(71)	DISTRIBUTION -Services	3,514	0	0	3,400	0	114
(72)	DISTRIBUTION -Meters	8,399	0	0	8,127	0	273
(73)	DISTRIBUTION - Streetlight Related	4,918	0	0	4,758	0	160
(74)	GENERAL PROPERTY	67,944	18,211	12,784	28,346	6,242	2,360
(75)	**TOTAL DEPRECIATION**	300,785	116,101	42,859	124,774	6,242	10,808
(76)							
(77)	INTEREST NET	154,075	64,274	29,063	51,008	4,126	5,605
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	11,008	4,592	2,076	3,644	295	400
(80)							
(81)	**TOTAL EXPENSES**	**$1,775,831**	**$1,230,048**	**$119,380**	**$286,187**	**$53,353**	**$86,863**
(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 REMOVAL	(3,675.0)	0	0	0	-3,675	0
(87)	NSF	(160.2)	0	0	0	-160	0
(88)	RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89)	WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90)	POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91)	STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92)	AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93)	OTHER REVENUE	(4,487.5)	-3,268	-317	-760	-142	0
(94)							
(95)	**NET INCOME**	212,356.133	88,586	40,056	70,302	5,687	7,725
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,942,073.165**	**$1,310,329**	**$159,120**	**$339,034**	**$39,004**	**$94,587**

EXHIBIT 4 - Detail A
PAGE 1 OF 6

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1) FUEL	366,094	310,870	-	-	-	55,224.5	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,646	-	-	-	91.1	
(4) BIOMASS	21,026	20,957	-	-	-	69.4	
(5) MARITIME LINK	203,880	203,213				667.6	
(6) WIND ENRIS	33,418	33,311	-	-	-	106.8	
(7) WIND NRIS	182,852	182,268				583.4	
(8) IMPORTS	89,972	89,677	-	-	-	295.5	
(9) BUTU CAPACITY CREDIT	-	394.5				(394.5)	
(10) **TOTAL**	**924,980**	**868,336**	**-**	**-**	**-**	**56,643.830**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	60,864	58,617	-	-	-	2,247	
(14) HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	88	
(15) WIND - OPERATING & MAINT.	8,528	8,213	-	-	-	315	
(16) SOLAR - OPERATING & MAINT.	139	-				139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,579	-	-	-	252	
(17) LM6000 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.	2,041	1,966	-	-	-	75	
(23) **TOTAL POWER PRODUCTION**	**90,039.5**	**86,581**	**-**	**-**	**-**	**3,459**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,877	1,305	152	327	25	69	F - 2
(27) CORP. SECRETARY & INSURANCE	11,822	7,832	1,942	1,059	552	436	F - 4
(28) LEGAL SERVICES	5,177	3,599	419	901	68	189	F - 2
(29) EXTERNAL RELATIONS	3,550	1,495	370	986	581	118	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	133	64	111	2	12	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,748**	**14,363**	**2,948**	**3,385**	**1,228**	**824**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	21,298	-	20,351	-	-	947	
(41) EHV and HV STORM EXPENSES	248		237	-	-	11	
(42)							
(43) **DISTRIBUTION:**							
(44) SUBSTATIONS	1,541	-	-	1,491	-	50	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,201	-	1,147	
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,800	-	765	
(47) UNDERGROUND LINES	589	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	-	-	-	-	-	-	
(51) STREET LIGHTING	589	-	-	570	-	19	
(52)							
(53) **TOTAL DISTRIBUTION**	**61,632.2**	**-**	**-**	**59,632**	**-**	**2,000**	
(54)							
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	83,178.491	-	20,588	59,632	-	2,958	
(56)							
(57) **GENERATION SERVICES**	12,338	11,882				456	
(58)							
(59) **CUSTOMER SERVICE**							
(60) **CUSTOMER SERVICE**							
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,510	28	
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,774	71	
(63) **CALL CENTRE:**							
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65) CUSTOMER CARE	6,940	-	-	-	6,812	127	
(66) **REVENUE OPERATIONS:**							
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,256	42	
(68) METER DATA SERVICES	441	-	-	-	432	8	
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38.739	
(70) METER SERVICES - FIELD	1,447	-	-	-	1,420	27	
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,570	85	
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	
(73) CREDIT SERVICES							
(74) BAD DEBT EXPENSE	5,013	-	-	-	4,921	92	
(75) MARKETING & SALES							
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77) **TOTAL CUSTOMER SERVICE**	**28,605**	**-**	**-**	**1,155**	**26,908**	**541**	

EXHIBIT 4 - Detail A
PAGE `2 OF 6

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
REGULATORY AFFAIRS							
Advocacy Expense	1,931	1,342	156	336	25	70	F - 2
Other Expenses	7,582	5,271	614	1,320	100	277	F - 2
Subtotal	9,513	6,613	771	1,656	126	347	
FINANCE GROUP							
INTERNAL AUDIT	1,825	1,269	148	318	24	67	F - 2
INVESTOR RELATIONS	278	114	56	96	2	10	F - 3
DIRECTOR FINANCE	470	327	38	82	6	17	F - 2
TREASURER	435	302	35	76	6	16	F - 2
CORPORATE TAX	908	373	181	313	6	33	F - 3
GM FINANCE	-						
CORPORATE CONTROLLER	3,646	2,534	295	635	48	133	F - 2
CORP. PERFORMANCE & BACK OFFICE	-						
TOTAL FINANCE	7,561	4,920	753	1,519	92	276	
ENTERPRISE SERVICES							
PROCUREMENT & FACILITIES	12,656	3,059	3,059	3,059	3,059	419	F - 5
INFORMATION TECHNOLOGY	47,662	20,069	4,966	13,236	7,801	1,590	F - 1
TOTAL ENTERPRISE SERVICES	60,318	23,128	8,025	16,295	10,861	2,010	
HUMAN RESOURCES							
--HUMAN RESOURCES	11,248	4,736	1,172	3,124	1,841	375	F - 1
OTHER EXPENSES	7,887	3,321	822	2,190	1,291	263	F - 1
TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	**331,504**	**154,201**	**34,922**	**88,621**	**42,321**	**11,439**	
TOTAL DIVISIONAL EXPENSES	**333,435**	**155,544**	**35,078**	**88,957**	**42,346**	**11,510**	
COGS	-	-	-	-	-	-	
DSM EXPENSES	-	-	-	-	-	-	
FCR DEFERRAL	-	-	-	-	-	-	
OTHER EXPENSES	-	-	-	-	-	-	
CAPITAL RELATED EXPENSES							
GRANTS IN LIEU OF TAXES	51,549	21,202	10,303	17,803	344	1,896	
DEPRECIATION :							
STEAM	49,859	48,018	-	-	-	1,841	
HYDRO	17,266	16,629	-	-	-	638	
WIND	13,334	12,842	-	-	-	492	
SOLAR	61					61	
LM6000	7,372	7,100	-	-	-	272	
GAS TURBINE - OTHER	3,239	3,119	-	-	-	120	
GENERATION BATTERIES	8,877	8,549	-	-	-	328	
RADIAL TO GENERATION TRANS.	1,695	1,632	-	-	-	63	
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0	
Transmission - EHV and HV combined	31,475	-	30,076	-	-	1,400	
DISTRIBUTION - Land	-	-	-	-	-	-	
DISTRIBUTION - Easements	3,574			3,458	-	116	
DISTRIBUTION - Other	1,393			1,348	-	45	
DISTRIBUTION - Substations	9,632			9,319	-	313	
DISTRIBUTION - Poles and Fixtures	22,210			21,489	-	721	
DISTRIBUTION - OH Lines	12,809			12,394	-	416	
DISTRIBUTION -UG Lines	2,997			2,900	-	97	
DISTRIBUTION -Line Transformers	30,216			29,236	-	980	
DISTRIBUTION -Services	3,514			3,400	-	114	
DISTRIBUTION -Meters	8,399			8,127	-	273	
DISTRIBUTION - Streetlight Related	4,918	-	-	4,758	-	160	
GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,539	6,242	354.3	
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,990	-	747	2,136	-	106.4	F - 6
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	8,575	-	3,070	5,188	-	316.9	F - 7
GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,211	8,570	14,483	-	1,582.8	F - 8
GLACE BAY WRITE-OFF	-	-	-	-	-	-	
INTEREST NET	154,075	64,274	29,063	51,008	4,126	5,605	
PREFERRED DIVIDENDS	-	-	-	-	-	-	
CORPORATE TAXES	11,008	4,592	2,076	3,644	295	400	
TOTAL OPERATING EXPENSES	**1,775,831**	**1,230,048**	**119,380**	**286,187**	**53,353**	**86,863**	
NON-OPERATING REVENUE:						-	
GREEN POWER SURCHARGE	-	-	-	-	-	-	
EXPORT SALES	-	-	-	-	-	-	
LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-	
CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-	
NSF	(160)	-	-	-	(160)	-	
RETAIL SALES	(1,709)	-	-	-	(1,709)	-	
WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-	
POLE SERVICES	(16,695)	-	-	(16,695)	-	-	
STEAM AND ASH SALES	(5,038)	(5,038)				-	
AMI OPT OUT CHARGE	(765)				(765)	-	
OTHER REVENUE	(4,487)	(3,268)	(317)	(760)	(142)	-	
PROFIT/LOSS	212,356	88,586	40,056	70,302	5,687	7,725	$94,587
TOTAL NET EXPENSES	**1,942,073**	**1,310,329**	**159,120**	**339,034**	**39,004**	**94,587**	
Generation							
Transmission							
Distribution							
Retail							
Total							

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	FUEL	-					0.0%	0.0%	0.0%	0.0%
(2)	**PURCHASED POWER:**									
(3)	OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4)	BIOMASS						0.0%	0.0%	0.0%	0.0%
(5)	MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6)	WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7)	WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8)	IMPORTS						0.0%	0.0%	0.0%	0.0%
(9)	BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10)	**TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)										
(12)	**POWER PRODUCTION**									
(13)	THERMAL OPERATING & MAINT.	58,617	58,617	-	-	-	13.02%	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.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)	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)	RADIAL TO GENERATION TRANS.	1,966	1,966	-	-	-	0.4%	0.0%	0.0%	0.0%
(23)	**TOTAL POWER PRODUCTION**	84,615	84,615	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)										
(25)	**CORPORATE GROUPS**									
(26)	EXECUTIVE MANAGEMENT	1,809	1,305	152	327	25	0.3%	0.1%	0.1%	0.0%
(27)	CORP. SECRETARY & INSURANCE	11,385	7,832	1,942	1,059	552	1.7%	1.2%	0.3%	0.9%
(28)	LEGAL SERVICES	4,988	3,599	419	901	68	0.8%	0.3%	0.3%	0.1%
(29)	EXTERNAL RELATIONS	3,431	1,495	370	986	581	0.3%	0.2%	0.3%	1.0%
(30)	ENVIRONMENTAL POLICIES & PROGRAMS	310	133	64	111	2	0.0%	0.0%	0.0%	0.0%
(31)										
(32)	**TOTAL CORPORATE GROUPS**	21,923	14,363	2,948	3,385	1,228	3.2%	1.8%	0.9%	2.1%
(33)										
(34)	**CUSTOMER OPERATIONS**									
(35)	TRANSMISSION & DISTRIBUTION:									
(36)	TRANSMISSION:									
(37)	HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38)	HV STORM EXPENSES (not applicable as a separate item)	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	EHV and HV BEFORE STORM EXPENSES	20,351	-	20,351	-	-	0.0%	12.8%	0.0%	0.0%
(41)	EHV and HV STORM EXPENSES	237	-	237	-	-	0.0%	0.1%	0.0%	0.0%
(42)										
(43)	**DISTRIBUTION:**									
(44)	SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45)	OVERHEAD LINES BEFORE STORM EXPENSES	34,201	-	-	34,201	-	0.0%	0.0%	9.6%	0.0%
(46)	OVERHEAD LINES STORM EXPENSES	22,800	-	-	22,800	-	0.0%	0.0%	6.4%	0.0%
(47)	UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48)	LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49)	METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50)	COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51)	STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(52)				-	-	-	0.0%	0.0%	0.0%	0.0%
(53)	**TOTAL DISTRIBUTION**	59,632	-	-	59,632	-	0.0%	0.0%	16.7%	0.0%
(54)										
(55)	**TOTAL CUSTOMER OPERATIONS - T & D**	80,220	-	20,588	59,632	-	0.0%	12.9%	16.7%	0.0%
(56)										
(57)	**GENERATION SERVICES**	11,882	11,882	-	-	-	2.6%	0.0%	0.0%	0.0%
(58)										
(59)	**CUSTOMER SERVICE**									
(60)	**CUSTOMER SERVICE**									
(61)	CUSTOMER SERVICE EXPERIENCE	1,510	-	-	-	1,510	0.0%	0.0%	0.0%	2.6%
(62)	CUSTOMER SOLUTIONS	3,774	-	-	-	3,774	0.0%	0.0%	0.0%	6.4%
(63)	**CALL CENTRE:**									
(64)	CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65)	CUSTOMER CARE	6,812	-	-	-	6,812	0.0%	0.0%	0.0%	11.5%
(66)	**REVENUE OPERATIONS:**									
(67)	BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.8%
(68)	METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69)	SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70)	METER SERVICES - FIELD	1,420	-	-	-	1,420	0.0%	0.0%	0.0%	2.4%
(71)	ELECTRICAL WIRING INSPECTION - FIELD	4,570	-	-	-	4,570	0.0%	0.0%	0.0%	7.7%
(72)	REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73)	CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	BAD DEBT EXPENSE	4,921	-	-	-	4,921	0.0%	0.0%	0.0%	8.3%
(75)	MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76)	METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77)	**TOTAL CUSTOMER SERVICE**	28,063	-	-	1,155	26,908	0.0%	0.0%	0.3%	45.6%

NOVA SCOTIA
FUNCTIONALIZATION OF
FOR THE YEAR ENDIN(
(IN THOUSANDS

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

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	**REGULATORY AFFAIRS**									
(2)	Advocacy Expense	1,861	1,342	156	336	25	0.3%	0.1%	0.1%	0.0%
(3)	Other Expenses	7,305	5,271	614	1,320	100	1.2%	0.4%	0.4%	0.2%
(4)	**Subtotal**	9,166	6,613	771	1,656	126	1.5%	0.5%	0.5%	0.2%
(5)										
(6)	**FINANCE GROUP**									
(7)	INTERNAL AUDIT	1,758	1,269	148	318	24	0.3%	0.1%	0.1%	0.0%
(8)	INVESTOR RELATIONS	267	114	56	96	2	0.0%	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	453	327	38	82	6	0.1%	0.0%	0.0%	0.0%
(10)	TREASURER	419	302	35	76	6	0.1%	0.0%	0.0%	0.0%
(11)	CORPORATE TAX	874	373	181	313	6	0.1%	0.1%	0.1%	0.0%
(12)										
(13)	GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	3,513	2,534	295	635	48	0.6%	0.2%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)										
(17)	**TOTAL FINANCE**	7,284	4,920	753	1,519	92	1.1%	0.5%	0.4%	0.2%
(18)										
(19)	**ENTERPRISE SERVICES**									
(20)	PROCUREMENT & FACILITIES	12,237	3,059	3,059	3,059	3,059	0.7%	1.9%	0.9%	5.2%
(21)	INFORMATION TECHNOLOGY	46,072	20,069	4,966	13,236	7,801	4.5%	3.1%	3.7%	13.2%
(22)										
(23)	**TOTAL ENTERPRISE SERVICES**	58,309	23,128	8,025	16,295	10,861	5.1%	5.0%	4.6%	18.4%
(24)										
(25)	**HUMAN RESOURCES**									
(26)	--HUMAN RESOURCES	10,873	4,736	1,172	3,124	1,841	1.1%	0.7%	0.9%	3.1%
(27)										
(28)	OTHER EXPENSES	7,623	3,321	822	2,190	1,291	0.7%	0.5%	0.6%	2.2%
(29)										
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	320,065	154,201	34,922	88,621	42,321	34.2%	21.9%	24.9%	71.7%
(31)										
(32)	**TOTAL DIVISIONAL EXPENSES**	**321,925**	**155,544**	**35,078**	**88,957**	**42,346**	34.5%	22.0%	25.0%	71.7%
(33)										
(34)	**COGS**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)										
(36)	**DSM EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)										
(38)	**FCR DEFERRAL**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	**OTHER EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)										
(42)	**CAPITAL RELATED EXPENSES**									
(43)										
(44)	GRANTS IN LIEU OF TAXES	49,653	21,202	10,303	17,803	344	4.7%	6.5%	5.0%	0.6%
(45)	DEPRECIATION :									
(46)	STEAM	48,018	48,018	-	-	-	10.7%	0.0%	0.0%	0.0%
(47)	HYDRO	16,629	16,629	-	-	-	3.7%	0.0%	0.0%	0.0%
(48)	WIND	12,842	12,842	-	-	-	2.9%	0.0%	0.0%	0.0%
(49)	SOLAR									
(50)	LM6000	7,100	7,100	-	-	-	1.6%	0.0%	0.0%	0.0%
(51)	GAS TURBINE - OTHER	3,119	3,119	-	-	-	0.7%	0.0%	0.0%	0.0%
(52)	GENERATION BATTERIES	8,549	8,549	-	-	-	1.9%	0.0%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.	1,632	1,632	-	-	-	0.4%	0.0%	0.0%	0.0%
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55)	Transmission - EHV and HV combined	30,076	-	30,076	-	-	0.0%	18.9%	0.0%	0.0%
(56)	DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements	3,458	-	-	3,458	-	0.0%	0.0%	1.0%	0.0%
(58)	DISTRIBUTION - Other	1,348	-	-	1,348	-	0.0%	0.0%	0.4%	0.0%
(59)	DISTRIBUTION - Substations	9,319	-	-	9,319	-	0.0%	0.0%	2.6%	0.0%
(60)	DISTRIBUTION - Poles and Fixtures	21,489	-	-	21,489	-	0.0%	0.0%	6.0%	0.0%
(61)	DISTRIBUTION - OH Lines	12,394	-	-	12,394	-	0.0%	0.0%	3.5%	0.0%
(62)	DISTRIBUTION -UG Lines	2,900	-	-	2,900	-	0.0%	0.0%	0.8%	0.0%
(63)	DISTRIBUTION -Line Transformers	29,236	-	-	29,236	-	0.0%	0.0%	8.2%	0.0%
(64)	DISTRIBUTION -Services	3,400	-	-	3,400	-	0.0%	0.0%	1.0%	0.0%
(65)	DISTRIBUTION -Meters	8,127	-	-	8,127	-	0.0%	0.0%	2.3%	0.0%
(66)	DISTRIBUTION - Streetlight Related	4,758	-	-	4,758	-	0.0%	0.0%	1.3%	0.0%
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,177	-	397	6,539	6,242	0.0%	0.2%	1.8%	10.6%
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,883	-	747	2,136	-	0.0%	0.5%	0.6%	0.0%
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	8,258	-	3,070	5,188	-	0.0%	1.9%	1.5%	0.0%
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	41,264	18,211	8,570	14,483	-	4.0%	5.4%	4.1%	0.0%
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	INTEREST NET	148,470	64,274	29,063	51,008	4,126	14.3%	18.2%	14.3%	7.0%
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES	10,608	4,592	2,076	3,644	295	1.0%	1.3%	1.0%	0.5%
(75)							0.0%	0.0%	0.0%	0.0%
(76)	**TOTAL OPERATING EXPENSES**	**820,633**	**361,712**	**119,380**	**286,187**	**53,353**	80.3%	74.9%	80.3%	90.4%
(77)										
(78)	NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
(79)	GREEN POWER SURCHARGE	0	0	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%	0.0%
(81)	LATE PAYMENT CHARGES	0	0	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%	0.0%
(83)	NSF	0	0	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%	0.0%
(85)	WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86)	POLE SERVICES	0	0	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%	0.0%
(88)	AMI OPT OUT CHARGE	0	0	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%	0.0%
(90)										
(91)	**PROFIT/LOSS**	204,632	88,586	40,056	70,302	5,687	19.7%	25.1%	19.7%	9.6%
(92)										
(93)	**TOTAL NET EXPENSES**	**1,025,264**	**450,298**	**159,437**	**356,489**	**59,040**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	1.5	(15)	132	123	-	21	251	1,707	27	2,247
(14) HYDRO OPERATING & MAINT.	0.1	(1)	5	5	-	1	10	67	1	88
(15) WIND - OPERATING & MAINT.	0.2	(2)	18	17	-	3	35	239	4	315
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.2	(2)	15	14	-	2	28	192	3	252
(17) LM6000 OPERATING & MAINT.	0.0	(0)	1	1	-	0	3	18	0	24
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.0	(0)	4	3	-	1	7	48	1	64
(19) FUEL PROCUREMENT	0.2	(2)	15	14	-	2	28	192	3	253
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	4	4	-	1	8	57	1	75
(23) **TOTAL POWER PRODUCTION**	2.2	(21)	190	177	-	31	362	2,463	40	3,244
(24)										-
(25) **CORPORATE GROUPS**										-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	3	3	0	1	8	54	1	69
(27) CORP. SECRETARY & INSURANCE	0.3	(1)	18	17	0	4	50	339	10	436
(28) LEGAL SERVICES	0.2	(1)	8	8	0	2	22	148	3	189
(29) EXTERNAL RELATIONS	0.1	0	3	3	0	1	14	94	2	118
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	10	0	12
(31)										-
(32) **TOTAL CORPORATE GROUPS**	0.7	(2)	32	31	0	7	95	644	17	824
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	0.0	-	-	-	-	14	111	757	66	947
(41) EHV and HV STORM EXPENSES	0.0	-	-	-	-	0	1	9	1	11
(42)										
(43) **DISTRIBUTION:**										-
(44) SUBSTATIONS	0.1	-	-	-	-	-	6	44	-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES	2.1	-	-	-	-	-	147	998	-	1,147
(46) OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	98	665	-	765
(47) UNDERGROUND LINES	0.0	-	-	-	-	-	2	17	-	19
(48) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(50) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(51) STREET LIGHTING	0.0	-	-	-	-	-	2	17	-	19
(52)										
(53) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	256	1,740	-	2,000
(54)										
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	14	368	2,506	66	2,958
(56)										
(57) **GENERATION SERVICES**	0.3	(3)	27	25	-	4	51	346	6	456
(58)										
(59) **CUSTOMER SERVICE**										
(60) **CUSTOMER SERVICE**										
(61) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	22	1	28
(62) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	8	54	1	71
(63) **CALL CENTRE:**										
(64) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	3	17	0	23
(65) CUSTOMER CARE	0.6	9	-	4	1	0	14	97	2	127
(66) **REVENUE OPERATIONS:**										
(67) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	5	32	1	42
(68) METER DATA SERVICES	0.0	1	-	0	0	0	1	6	0	8
(69) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	5	34	-	39
(70) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	20	0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	10	65	2	85
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(73) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(74) BAD DEBT EXPENSE	0.4	6	-	3	0	0	10	70	2	92
(75) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(77) **TOTAL CUSTOMER SERVICE**	2	34	-	14	2	1	61	417	9	541

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	3	3	0	1	8	55	1	70
Other Expenses	0.2	(1)	12	11	0	2	32	216	4	277
Subtotal	0.3	(1)	15	14	0	3	40	271	6	347
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	3	3	0	1	8	52	1	67
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	8	0	10
DIRECTOR FINANCE	0.0	(0)	1	1	0	0	2	13	0	17
TREASURER	0.0	(0)	1	1	0	0	2	12	0	16
CORPORATE TAX	0.0	(0)	1	1	0	0	4	27	1	33
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.1	(1)	6	5	0	1	15	104	2	133
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.2	(1)	11	10	0	2	32	217	5	276
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.5	3	7	8	0	3	49	336	12	419
INFORMATION TECHNOLOGY	2.0	5	45	46	1	11	186	1,266	28	1,590
TOTAL ENTERPRISE SERVICES	2.5	8	52	54	1	14	235	1,602	40	2,010
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	1	11	11	0	3	44	299	7	375
OTHER EXPENSES	0.3	1	7	8	0	2	31	210	5	263
TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	13	15	347	345	4	80	1,320	8,977	199	11,300
TOTAL DIVISIONAL EXPENSES	13	15	350	348	4	81	1,328	9,033	200	11,370
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(5)	48	45	0	15	224	1,525	43	1,896
DEPRECIATION :										
STEAM	1	(12)	108	100	-	17	205	1,398	23	1,841
HYDRO	0	(4)	37	35	-	6	71	484	8	638
WIND	0	(3)	29	27	-	5	55	374	6	492
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(2)	16	15	-	3	30	207	3	272
GAS TURBINE - OTHER	0	(1)	7	7	-	1	13	91	1	120
GENERATION BATTERIES	0	(2)	19	18	-	3	37	249	4	328
RADIAL TO GENERATION TRANS.	0	(0)	4	3	-	1	7	48	1	63
Transmission - HV (not aplicable as a separate item)	0	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	0	-	-	-	-	20	164	1,118	97	1,400
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	15	101	-	116
DISTRIBUTION - Other	0	-	-	-	-	-	6	39	-	45
DISTRIBUTION - Substations	1	-	-	-	-	-	40	272	-	313
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	92	627	-	721
DISTRIBUTION - OH Lines	1	-	-	-	-	-	53	362	-	416
DISTRIBUTION -UG Lines	0	-	-	-	-	-	12	85	-	97
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	125	853	-	980
DISTRIBUTION -Services	0	-	-	-	-	-	15	99	-	114
DISTRIBUTION -Meters	0	-	-	-	-	-	35	237	-	273
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	20	139	-	160
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	43	295	3	354
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	0	-	-	-	-	1	13	90	2	106
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	0	-	-	-	-	2	39	266	10	317
GENERALPROPERTY:NON- FUNCTIONILIZED	1	(5)	41	38	-	12	187	1,272	36	1,583
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	5	(11)	145	137	0	43	661	4,499	125	5,605
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	0	(1)	10	10	0	3	47	321	9	400
TOTAL OPERATING EXPENSES	31	(22)	813	785	5	212	3,540	24,082	572	30,018
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	7	(15)	199	188	1	59	912	6,201	172	7,725
TOTAL NET EXPENSES	38.463	(37)	1,013	973	5	272	4,451	30,284	744	**37,743**
Generation	11.7	(112)	1,013	941	-	163	1,927	13,110	211	17,264
Transmission	0.0	-	-	-	-	108	871	5,928	513	7,420
Distribution	21.8	-	-	-	-	-	1,529	10,404	-	11,955
Retail	5.0	75	-	31	5	1	124	842	20	1,103
Total	38.463	(37)	1,013	973	5	272	4,451	30,284	**744.230**	37,743

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	20,588	958	21,546
(3)	NON-DIRECT	14,490	674	15,165
(4)	TOTAL OPER. & MAINT.	35,078	1,633	36,711
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	30,076	1,400	31,475
(8)	GENERAL PROPERTY	12,784	595	13,378
(9)	TOTAL DEPRECIATION	42,859	1,995	44,854
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	515	24	539
(13)	REGULATORY AMORTIZATION	1,562	73	1,634
(14)	GRANTS IN LIEU OF TAXES	10,303	480	10,783
(15)	TOTAL TAX	12,380	576	12,956
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	27,713	1,290	29,003
(19)	LESS: AFUDC INTEREST	1,350	63	1,413
(20)	INTEREST TOTAL	29,063	1,353	30,416
(21)				
(22)	**RETAINED EARNINGS**	40,056	1,864	41,921
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(317)	-	(317)
(25)				
(26)	**TOTAL**	159,120	7,420	166,540

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
	GENERATION FUNCTION				
(1)	FUEL	310,870	$0	$310,870	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	27,646	$13,322	$14,324	-
(3)	PURCHASES - BIOMASS	20,957	$5,810	$15,147	-
(4)	MARITIME LINK	203,213	$97,925	$105,288	
(5)	PURCHASES - WIND ERIS	33,311	16,050.8	17,260.4	-
(6)	PURCHASES - WIND NRIS	182,268	87,824.4	94,443.9	
(7)	IMPORTS	89,677	0	89,677.0	-
(8)	BUTU CAPACITY CREDIT	394	394	0	
(8)	OPER. & MAINT. - STEAM	113,018	54,465	58,553	-
(9)	OPER. & MAINT. - HYDRO	4,446	2,143	2,304	-
(10)	OPER. & MAINT. - WIND	15,835	7,631	8,204	-
(11)	OPER. & MAINT. - BIOMASS	12,684	6,113	6,572	-
(12)	OPER. & MAINT. - LM6000	1,219	587	632	-
(13)	OPER. & MAINT. - OTHER CT's	3,208	3,208	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	3,790	1,826	1,964	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,342.4	647	696	-
(18)	GRANTS IN LIEU OF TAXES	21,202	10,217	10,984	-
(19)	**Depreciation:**				
(20)	STEAM	48,018	23,140	24,877	-
(21)	HYDRO	16,629	8,014	8,615	-
(22)	WIND	12,842	6,189	6,653	-
(23)	LM6000	7,100	3,421	3,678	-
(24)	GAS TURBINE - OTHER	3,119	1,503	1,616	-
(25)	GENERATION BATTERIES	8,549	4,120	4,429	-
(26)	RADIAL TO GENERATION TRANS.	1,632	787	846	-
(27)	GENERAL PROPERTY	18,211	8,776	9,435	-
(28)					
(29)	INTEREST NET OF AFUDC	64,274	27,015	37,259	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	4,592	1,930	2,662	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,038	-1,610	-3,428	-
(35)	OTHER REVENUE	-3,268	-1,044	-2,224	-
(36)	RETURN (PROFIT/LOSS)	88,586	37,234	51,353	-
(37)					
(38)	**TOTAL GENERATION**	**$1,310,329**	**$427,639.60**	**$882,689**	**-**

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 aplicable 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	34,685	34,685	0	-
O&M - EHV Storm Expense	237	237	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	156	156	0	-
GRANTS IN LIEU OF TAXES	10,303	10,303	0	-
Depreciation:				
TRANSMISSION	30,076	30,076	0	-
GENERAL PROPERTY	12,784	12,784	0	-
INTEREST NET OF AFUDC	29,063	29,063	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	2,076	2,076	0	-
Non-Operating Revenue:				
OTHER REVENUE	-317	-317	0	-
FCR DEFERRAL	0	0	0	-
RETURN (PROFIT/LOSS)	40,056	40,056	0	-
TOTAL - EHV	**159,120**	**159,120**	**0**	**-**
TOTAL TRANSMISSION	**$159,120**	**$159,119.74**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,174	$2,174	$0	-
(3)	OVERHEAD LINES Before Storm Expense	60,300	15,678	0	44,622.3
(4)	OVERHEAD LINES Storm Expense	22,800	5,928	0	16,872.4
(5)	UNDERGROUND LINES	831	216	0	614.8
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,684	0	0	1,684.1
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	336	87	0	248.8
(9)	GRANTS IN LIEU OF TAXES	17,486	9,748	0	7,737.3
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	3,458	1,709	0	1,749.0
(13)	DISTRIBUTION - Other	1,348	666	0	682.0
(14)	DISTRIBUTION - Substations	9,319	9,319	0	-
(15)	DISTRIBUTION - Poles and Fixtures	21,489	5,587	0	15,902.1
(16)	DISTRIBUTION - OH Lines	12,394	6,531	0	5,862.1
(17)	DISTRIBUTION -UG Lines	2,900	658	0	2,241.3
(18)	DISTRIBUTION -Line Transformers	29,236	29,236	0	-
(19)	DISTRIBUTION -Services	3,400	0	0	3,399.5
(20)	DISTRIBUTION -Meters	8,127	0	0	8,126.7
(21)	GENERAL PROPERTY	28,346	16,437	0	11,909.2
(22)					
(23)	INTEREST NET OF AFUDC	50,098	27,930	0	22,168.1
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	3,579	1,996	0	1,583.8
(26)	RETURN (PROFIT/LOSS)	69,049	38,495	0	30,553.5
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	831	831	0	-
(30)	GRANTS IN LIEU OF TAXES	317	317	0	-
(31)	DEPRECIATION	4,758	4,758	0	-
(32)	INTEREST NET OF AFUDC	910	910	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	65	65	0	-
(35)	RETURN (PROFIT/LOSS)	1,254	1,254	0	-
(36)	**Subtotal**	8,135	8,135	0	-
(37)					
(38)	POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39)	OTHER REVENUE	-760	-374	0	(386.3)
(40)					
(41)	**TOTAL DISTRIBUTION**	**$339,034**	**$175,817.48**	**$0**	**163,216.4**

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)					
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,988	0	0	8,988.0
(2)	CALL CENTRE	13,650	0	0	13,649.9
(3)	BILLING SERVICES & PAYMENTS	3,838	0	0	3,837.9
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	736	0	0	735.6
(6)	METER SERVICES - FIELD	2,416	0	0	2,415.7
(7)	ELECT. WIRING INSPECT. - FIELD	7,773	0	0	7,772.7
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,921	0	0	4,920.9
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	25	0	0	25.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	344	0	0	344.2
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,242	0	0	6,242.3
(17)	INTEREST NET OF AFUDC	4,126	0	0	4,125.8
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	295	0	0	294.8
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24)	NSF	(160.2)	0	0	(160.2)
(25)	RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26)	WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27)	AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28)	OTHER REVENUE	(141.8)	0	0	(141.8)
(29)	RETURN (PROFIT/LOSS)	5,686.6	0	0	5,686.6
(30)					
(31)	**TOTAL RETAIL**	**$39,004**	**$0**	**$0**	**39,003.7**
(32)					
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,847,486**	**$762,576.811**	**$882,689.040**	**202,220.2**

EXHIBIT 5
Page 5 of 5

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

(1)	***INTERMEDIATE CLASSIFICATION***					
(2)						
(3)	THERMAL O&M	$113,018				
(4)	HYDRO O&M	4,446				
(5)	WIND O&M	15,835				
(6)	BIOMASS O&M	12,684				
(7)	LM6000 O&M	1,219				
(8)	OTHER CT's O&M	3,208				
	GENERATION BATTERIES	$0				
	RADIAL TO GENERATION TRANS.	$3,790				
(9)						
(10)	NET THERMAL O&M	$154,201				
(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	0				
(22)						
(23)	THERMAL VARIABLE O&M	$0				
(24)						
(25)	THERMAL O&M	$113,018				
(26)						
(27)	HYDRO O&M	4,446				
(28)	WIND O&M	15,835				
(29)	BIOMASS O&M	12,684				
(30)	LM6000 O&M	1,219				
(31)	OTHER CT's O&M	3,208				
(32)	GENERATION BATTERIES	0				
(33)	RADIAL TO GENERATION TRANS.	3,790				
(34)						
(35)	NET THERMAL O&M D&E SPLIT	$154,201				
(36)						
(37)	THERMAL O&M DMD. ALLOC. %	48.19%				
(38)	THERMAL O&M ENG. ALLOC. %	51.81%				
(39)						
(40)	BIOMASS DEMAND ALLOC %	48.19%				
(41)						
(42)	BIOMASS ENERGY ALLOC %	51.81%				
(43)						
(44)		NRIS	ERIS			
(45)	WIND O&M DMD. ALLOC. %	48.19%	48.19%			
(46)	WIND O&M ENG. ALLOC. %	51.81%	51.81%			
(47)						
(48)						
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%				
(50)						
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%				
(52)						
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**	
(54)						
(55)	GEN. PROP. ALLOC. - GEN.	8,776	9,435		0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0		0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,784	0		0	
(58)	GEN. PROP. ALLOC. - DIST.	16,437	0		11,909	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0		6,242	
(60)						
(61)	TOTAL	37,997	9,435		18,151	

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
	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	13,322	8,577.20	454.04	2,356.41	269.93	246.89	284.73	483.92	400.69	184.71	63.78	See BCF File
(3)	PURCHASES - BIOMASS	5,810	3,740.39	198.00	1,027.60	117.71	107.66	124.17	211.03	174.73	80.55	27.82	See BCF File
(4)	MARITIME LINK	97,925	63,046.09	3,337.37	17,320.63	1,984.12	1,814.72	2,092.88	3,557.03	2,945.24	1,357.67	468.84	See BCF File
(5)	PURCHASES - WIND ERIS	16,051	10,333.89	547.03	2,839.02	325.22	297.45	343.04	583.03	482.75	222.54	76.85	See BCF File
(6)	PURCHASES - WIND NRIS	87,824	56,543.38	2,993.15	15,534.14	1,779.47	1,627.54	1,877.02	3,190.15	2,641.46	1,217.64	420.48	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	394	253.98	13.44	69.77	7.99	7.31	8.43	14.33	11.86	5.47	1.89	See BCF File
(9)	OPER. & MAINT. - STEAM	54,465	35,066	1,856	9,634	1,104	1,009	1,164	1,978	1,638	755	261	D-3A
(10)	OPER. & MAINT. - HYDRO	2,143	1,380	73	379	43	40	46	78	64	30	10	D-3A
(11)	OPER. & MAINT. - WIND	7,631	4,913	260	1,350	155	141	163	277	230	106	37	D-3A
(12)	OPER. & MAINT. - BIOMASS	6,113	3,936	208	1,081	124	113	131	222	184	85	29	D-3A
(13)	OPER. & MAINT. - LM6000	587	378	20	104	12	11	13	21	18	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	3,208	2,066	109	568	65	59	69	117	96	44	15	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.	1,826	1,176	62	323	37	34	39	66	55	25	9	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	647	314	52	252	0	29	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,217	6,578	348	1,807	207	189	218	371	307	142	49	P-7
(20)	DEPRECIATION	55,951	36,022	1,907	9,896	1,134	1,037	1,196	2,032	1,683	776	268	EXH 6D
(21)	INTEREST NET OF AFUDC	27,015	17,393	921	4,778	547	501	577	981	813	375	129	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,930	1,243	66	341	39	36	41	70	58	27	9	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,610	-1,036	-55	-285	-33	-30	-34	-58	-48	-22	-8	O-8
(26)	OTHER REVENUE	-1,044	-672	-36	-185	-21	-19	-22	-38	-31	-14	-5	O-8
(27)	RETURN (PROFIT/LOSS)	37,234	23,972	1,269	6,586	754	690	796	1,352	1,120	516	178	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,207	7,216	382	1,982	227	208	240	407	337	155	54	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-9,537	0	0	0	0	0	0	0	-9,537	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	9,537	6,140	325	1,687	193	177	204	346	287	132	46	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-954	0	0	0	0	0	0	0	-954	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	954	614	33	169	19	18	20	35	29	13	5	D-3B
(34)													
(35)	**TOTAL GENERATION**	427,639.60	289,193	15,343	79,614	9,091	8,344	9,590	5,091	3,004	6,221	2,148	
(36)													
(37)	**TRANSMISSION**												
(38)													
(39)	**Transmission - HV (not aplicable 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	

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)	34,685	22,331	1,182	6,135	703	643	741	1,260	1,043	481	166	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	237	153	8	42	5	4	5	9	7	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	10,303	6,634	351	1,822	209	191	220	374	310	143	49	P-8B
(5)	DEPRECIATION	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	EXH 6D
(6)	INTEREST NET OF AFUDC	29,063	18,711	990	5,141	589	539	621	1,056	874	403	139	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	2,076	1,337	71	367	42	38	44	75	62	29	10	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-317	-204	-11	-56	-6	-6	-7	-12	-10	-4	-2	O-9B
(12)	RETURN (PROFIT/LOSS)	40,056	25,789	1,365	7,085	812	742	856	1,455	1,205	555	192	P-15B
(13)													
(14)	**TOTAL - EHV**	159,120	102,420	5,430	28,178	3,221	2,953	3,397	5,774	4,781	2,204	761	
(15)													
(16)	**TOTAL TRANSMISSION**	159,119.74	102,420	5,430	28,178	3,221	2,953	3,397	5,774	4,781	2,204	761	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	23,996	16,402	892	4,546	424	512	554	348	0	101	219	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	87	42	7	34	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,748	6,771	369	1,860	111	210	213	97	0	27	90	P-9
(22)	DEPRECIATION	70,144	48,718	2,656	13,384	802	1,512	1,532	698	0	191	650	EXH 6D
(23)	INTEREST NET OF AFUDC	27,930	19,387	1,057	5,326	321	602	610	280	0	77	271	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	1,996	1,385	76	381	23	43	44	20	0	5	19	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27)	OTHER REVENUE	-374	-246	-13	-68	-4	-8	-8	-4	0	-1	-22	O-10
(28)	RETURN (PROFIT/LOSS)	38,495	26,720	1,457	7,341	443	830	841	385	0	105	373	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	4,758	0	0	0	0	0	0	0	0	0	4,758	EXH 6D
(34)	INTEREST NET OF AFUDC	910	0	0	0	0	0	0	0	0	0	910	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)	1,254	0	0	0	0	0	0	0	0	0	1,254	P-16B
(38)	**Subtotal**	8,135	0	0	0	0	0	0	0	0	0	8,135	
(39)													
(40)	**TOTAL DISTRIBUTION**	175,817.48	116,181	6,337	31,978	2,060	3,612	3,688	1,776	0	490	9,696	
(41)													
(42)	**TOTAL DEMAND**	**$762,576.811**	**$507,794**	**$27,110**	**$139,770**	**$14,372**	**$14,908**	**$16,676**	**$12,641**	**$7,785**	**$8,915**	**$12,605**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$310,870	167,599.7	11,289.5	67,339.0	10,499.8	7,795.7	12,371.0	19,975.9	7,737.4	3,938.2	2,323.7	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$14,324	7,248.9	516.4	3,194.6	535.1	383.2	629.1	1,030.3	505.5	162.3	118.3	See BCF
(3)	PURCHASES - BIOMASS	$15,147	7,752.11	549.46	3,374.43	558.81	400.73	649.10	1,063.07	499.48	177.65	122.02	See BCF
(4)	MARITIME LINK	$105,288	53,442.9	3,796.0	23,483.2	3,916.4	2,793.9	4,588.3	7,531.0	3,658.6	1,213.4	864.4	See BCF
(5)	PURCHASES - WIND ERIS	$17,260	8,915.53	621.83	3,809.47	625.39	453.49	737.44	1,199.08	558.19	201.43	138.55	See BCF
(6)	PURCHASES - WIND NRIS	$94,444	48,783.75	3,402.67	20,826.75	3,420.08	2,480.01	4,042.24	6,581.29	3,047.65	1,098.44	760.99	See BCF
(7)	IMPORTS	$89,677	45,268.09	3,229.88	20,067.26	3,367.99	2,384.83	3,922.20	6,468.28	3,192.40	1,038.26	737.80	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	58,553	30,778	2,118	12,831	2,060	1,505	2,430	3,951	1,711	712	458	E-1A
(9)	OPER. & MAINT. - HYDRO	2,304	1,211	83	505	81	59	96	155	67	28	18	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,204	4,312	297	1,798	289	211	340	554	240	100	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,572	3,454	238	1,440	231	169	273	443	192	80	51	E-1A
(12)	OPER. & MAINT. - LM6000	632	332	23	138	22	16	26	43	18	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,964	1,032	71	430	69	50	81	132	57	24	15	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	696	338	55	271	0	31	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	10,984	5,774	397	2,407	387	282	456	741	321	134	86	P-10
(19)	DEPRECIATION	60,150	31,618	2,176	13,181	2,117	1,546	2,496	4,059	1,757	731	470	EXH 6D
(20)	INTEREST NET OF AFUDC	37,259	19,585	1,348	8,164	1,311	958	1,546	2,514	1,089	453	291	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	2,662	1,399	96	583	94	68	110	180	78	32	21	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,428	(1,797.27)	(124.12)	(752.92)	(121.16)	(88.41)	(142.50)	(231.89)	(101.28)	(41.49)	(26.80)	O-11
(26)	OTHER REVENUE	-2,224	-1,166	-81	-488	-79	-57	-92	-150	-66	-27	-17	O-11
(27)	RETURN (PROFIT/LOSS)	51,353	26,993	1,857	11,253	1,807	1,320	2,131	3,465	1,500	624	401	P-17
(28)													
(29)	**TOTAL GENERATION**	882,689	462,874	31,960	193,855	31,191	22,762	36,691	59,704	26,063	10,687	6,902	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$882,689.040**	**$462,874**	**$31,960**	**$193,855**	**$31,191**	**$22,762**	**$36,691**	**$59,704**	**$26,063**	**$10,687**	**$6,902**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$63,794	$57,640	$3,275	$1,437	$2	$274	$18	$3	$0	$0	$1,142	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	249	121	20	97	0	11	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,737	6,912	396	257	0	49	4	1	0	0	117	P-12
(6)	DEPRECIATION	49,872	44,554	2,554	1,657	3	318	26	6	0	0	753	EXH 6D
(7)	INTEREST NET OF AFUDC	22,168	19,820	1,135	720	1	138	11	2	0	0	339	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	1,584	1,416	81	51	0	10	1	0	0	0	24	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	-0	-0	-227	P-22
(12)	OTHER REVENUE	-386	-347	-20	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	30,554	27,317	1,565	993	2	190	15	3	0	0	467	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	163,216.440	146,251	8,373	4,945	9	940	73	15	0	1	2,610	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	10,188.128	7,592	963	846	35	123	56	53	25	1	496	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,987.998	5,401	937	1,484	211	162	259	410	0	25	99	O-15
(20)	CALL CENTRE	13,649.917	11,140	750	881	62	119	91	94	46	7	460	C-3
(21)	BILLING SERVICES	3,837.895	3,132	211	248	17	33	26	27	13	2	129	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	735.622	46	67	117	107	77	80	114	3	124	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,920.933	4,134	122	597	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	25.485	12	2	10	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	344.162	307	18	11	0	2	0	0	0	0	5	N/A
(29)	DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(30)	INTEREST NET OF AFUDC	4,125.818	3,192	214	415	44	54	81	80	0	15	31	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	294.775	228	15	30	3	4	6	6	0	1	2	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(38)	WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-665	-23	-98	-38	-35	-16	0	-482	C-8
(39)	AMI OPT OUT CHARGE	(765.417)	-647	-44	-51	-4	-7	-5	-5	-3	-0	0	C-6
(40)	OTHER REVENUE	(141.756)	-109	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	5,686.582	4,399	295	571	61	74	112	111	0	21	43	N/A
(42)													
(43)	**TOTAL RETAIL**	39,003.454	30,404	2,634	3,110	384	509	215	649	68	165	865	
(44)	-		30,404										
(45)	**TOTAL CUSTOMER**	**202,219.895**	**176,655**	**11,007**	**8,055**	**393**	**1,449**	**287**	**664**	**69**	**166**	**3,475**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,847,486**	**$1,147,323**	**$70,077**	**$341,679**	**$45,957**	**$39,120**	**$53,654**	**$73,009**	**$33,917**	**$19,768**	**$22,982**	$22,982

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED
(1) **COSTS BY FUNCTIONAL AREAS**											
(2) Generation											
(3) FAM-related	$868,336	$481,506	$30,949	$181,242	$27,408	$20,794	$31,670	$51,888	$25,856	$10,898	$6,125
(4) Non-FAM-related	450,298	275,232	16,650	93,938	13,128	10,508	14,903	13,385	3,458	6,115	2,982
(5) Non-Operating Revenue Credit	-8,306	-4,671	-295	-1,712	-253	-195	-292	-479	-247	-105	-57
(6) **Subtotal**	1,310,329	752,067	47,303	273,469	40,283	31,106	46,281	64,795	29,067	16,908	9,050
(7)											
(8) **Transmission**											
(9) **Operating Costs**											
(10) EHV	$159,437	$102,624	$5,441	$28,234	$3,227	$2,959	$3,404	$5,786	$4,791	$2,208	$763
(11) HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12) Subtotal	$159,437	$102,624	$5,441	$28,234	$3,227	$2,959	$3,404	$5,786	$4,791	$2,208	$763
(13) Non-Operating Revenue Credit	($317)	($204)	($11)	($56)	($6)	($6)	($7)	($12)	($10)	($4)	($2)
(14) **Subtotal**	$159,120	$102,420	$5,430	$28,178	$3,221	$2,953	$3,397	$5,774	$4,781	$2,204	$761
(15)											
(16) **Distribution**											
(17) Non-Streetlight-related	$348,354	$277,206	$15,540	$38,086	$2,133	$4,704	$3,869	$1,844	$0	$506	$4,466
(18) Streetlight-related	$8,135	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,135
(19) Non-Operating Revenue Credit	($17,455)	($14,774)	($830)	($1,163)	($65)	($152)	($108)	($53)	($0)	($15)	($295)
(20) **Subtotal**	$339,034	$262,432	$14,710	$36,922	$2,069	$4,552	$3,761	$1,791	$0	$491	$12,306
(21)											
(22) **Retail**											
(23) Operating Costs	$59,040	$45,160	$3,914	$5,417	$540	$757	$713	$896	$88	$196	$1,360
(24) Non-Operating Revenue Credit	($20,036)	($14,756)	($1,280)	($2,306)	($155)	($248)	($499)	($247)	($19)	($31)	($494)
(25) **Subtotal**	$39,003	$30,404	$2,634	$3,110	$384	$509	$215	$649	$68	$165	$865
(26)											
(27) **Total**	**$1,847,486**	**$1,147,323**	**$70,077**	**$341,679**	**$45,957**	**$39,120**	**$53,654**	**$73,009**	**$33,917**	**$19,768**	**$22,982**
(28)											
(29) **Costs by Functional Areas (relative shares)**											
(30) Generation	71%	66%	68%	80%	88%	80%	86%	89%		86%	39%
(31) Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32) Distribution	18%	23%	21%	11%	5%	12%	7%	2%		2%	54%
(33) Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34) **Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) **AVERAGE CUSTOMER COST CALC**											
(37) **Customer Related Costs**											
(38) Distribution bfr Non-Operationg Credit	175,957	157,781	9,026	5,213	9	991	75	16	0	1	2,843
(39) Retail bfr Non-Operatin Credit	59,040	45,160	3,914	5,417	540	757	713	896	88	196	1,360
(40) Subtotal	234,997	202,941	12,940	10,630	549	1,748	789	912	88	197	4,203
(41)											
(42) **Misc Rev Credit**											
(43) Distribution	(12,740.5)	-11,530	-653	-269	-0	-51	-3	-0	-0	-0	-234
(44) Retail	(20,036.2)	-14,756	-1,280	-2,306	-155	-248	-499	-247	-19	-31	-494
(45) Total	(32,776.7)	-26,286	-1,933	-2,575	-156	-299	-502	-248	-19	-31	-728
(46)											
(47) **Total**	202,219.9	176,655	11,007	8,055	393	1,449	287	664	69	166	3,475
(48) % of Total Cost	10.9%	15.4%	15.7%	2.4%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)											
(50) Customers	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882
(51) Bill Months	6,448,244	5,836,357	330,593	134,388	240	25,527	2,099	431	12	15	118,582
(52)											
(53) **Average Monthly Cost per Customer**	**31.36**	**30.2680**	**33.29**	**59.94**	**1,638.76**	**56.76**	**136.80**	**1,540.94**		**11,058.46**	**29.30**

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

	Depreciation	173,712	60,150	49,872	283,734

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Dmd. in KWs 69,857
(4) Int Credit Amount 11,207
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
(9)			Winter Month kW Coincident	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($13.107)	($9,537,434)	10.0%	($1.311)	($953,743)	($10,491,177)
(12)	Int Credit Amount - PHP	9,537										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	727,660										
(17)	Int Credit Amount - PHP	954										

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	$2,174	$1,460	$79	$406	$52	$46	$53	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Expense	15,678	10,735	584	2,974	267	335	361	215	0	64	143	P-1
(5)	OVERHEAD LINES Storm Expense	5,928	4,059	221	1,125	101	127	136	81	0	24	54	P-1
(6)	UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,827	16,402	892	4,546	424	512	554	348	0	101	1,050	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Expense	44,622	40,396	2,288	930	1	177	9	1	0	0	821	P-2
(19)	OVERHEAD LINES Storm Expense	16,872	15,274	865	352	0	67	3	1	0	0	310	P-2
(20)	UNDERGROUND LINES	615	557	32	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,684	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**	63,794	57,640	3,275	1,437	2	274	18	3	0	0	1,142	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	10,188	7,592	963	846	35	123	56	53	25	1	496	EXHIBIT 6B
(33)	**TOTAL RETAIL**	10,188	7,592	963	846	35	123	56	53	25	1	496	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,174	1,460	79	406	52	46	53	48	0	12	19	P-3
(38)	OVERHEAD LINES	22,800	19,333	1,086	1,476	101	193	140	82	0	24	365	P-1
(39)	UNDERGROUND LINES	831	704	40	54	4	7	5	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,872	9,005	1,053	988	35	151	62	54	25	1	496	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**	**$38,509**	**$30,503**	**$2,258**	**$2,925**	**$192**	**$397**	**$259**	**$187**	**$25**	**$39**	**$1,724**	

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	$7,592	$2,041	$5,551
(2) SMALL GENERAL	963	137	826
(3) GENERAL	846	161	685
(4) GENERAL LARGE	35	11	23
(5) SMALL INDUSTRIAL	123	22	101
(6) MEDIUM INDUSTRIAL	56	17	39
(7) LARGE INDUSTRIAL	53	17	36
(8) ELI 2P-RTP	25	8	17
(9) MUNICIPAL	1	1	0
(10) UNMETERED	496	0	496
(11) TOTAL	$10,188	$2,415	$7,773
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	$4,134	$0	$4,134	$0	$4,134
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,134	$787	$4,920.9	$0	$4,920.93
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	$23,140	$14,898	$789	$4,093	$469	$429	$495	$841	$696	$321	$111	D-3A
(5)	HYDRO PRODUCTION	8,014	5,159	273	1,417	162	149	171	291	241	111	38	D-3A
(6)	WIND PRODUCTION	6,189	3,984	211	1,095	125	115	132	225	186	86	30	D-3A
(7)	LM6000 PRODUCTION	3,421	2,203	117	605	69	63	73	124	103	47	16	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,503	968	51	266	30	28	32	55	45	21	7	D-3A
(9)	GENERATION BATTERIES	4,120	2,653	140	729	83	76	88	150	124	57	20	D-3A
(10)	RADIAL TO GENERATION TRANS.	787	506	27	139	16	15	17	29	24	11	4	D-3A
(11)	GENERAL PROPERTY	8,776	5,650	299	1,552	178	163	188	319	264	122	42	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	55,951	36,022	1,907	9,896	1,134	1,037	1,196	2,032	1,683	776	268	
(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	30,076	19,363	1,025	5,320	609	557	643	1,092	905	417	144	D-3A
(21)	GENERAL PROPERTY	12,784	8,230	436	2,261	259	237	273	464	384	177	61	P-8B
(22)	TOTAL - EHV	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,709	1,187	65	326	20	37	37	17	0	5	16	P-9
(29)	DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	9,319	6,473	353	1,778	107	201	203	93	0	25	86	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,587	3,881	212	1,066	64	120	122	56	0	15	52	P-9
(32)	DISTRIBUTION - OH Lines	6,531	4,536	247	1,246	75	141	143	65	0	18	61	P-9
(33)	DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	29,236	20,306	1,107	5,578	334	630	638	291	0	80	271	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,758	0	0	0	0	0	0	0	0	0	4,758	Direct
(38)	GENERAL PROPERTY	16,437	11,416	622	3,136	188	354	359	164	0	45	152	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	74,902	48,718	2,656	13,384	802	1,512	1,532	698	0	191	5,408	
(41)													
(42)	**TOTAL DEMAND**	**173,712**	**112,334**	**6,024**	**30,861**	**2,804**	**3,344**	**3,643**	**4,288**	**2,972**	**1,561**	**5,882**	

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	24,877	13,077	900	5,451	875	639	1,032	1,679	727	302	194	E-1A
(5)	HYDRO PRODUCTION	8,615	4,529	312	1,888	303	221	358	581	252	105	67	E-1A
(6)	WIND PRODUCTION	6,653	3,497	241	1,458	234	171	276	449	194	81	52	E-1A
(7)	LM6000 PRODUCTION	3,678	1,933	133	806	129	95	153	248	107	45	29	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,616	849	58	354	57	42	67	109	47	20	13	E-1A
(9)	GENERATION BATTERIES	4,429	2,328	160	971	156	114	184	299	129	54	35	E-1A
(10)	RADIAL TO GENERATION TRANS.	846	445	31	185	30	22	35	57	25	10	7	E-1A
(11)	GENERAL PROPERTY	9,435	4,959	341	2,067	332	243	392	637	276	115	74	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	60,150	31,618	2,176	13,181	2,117	1,546	2,496	4,059	1,757	731	470	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**60,150**	**31,618**	**2,176**	**13,181**	**2,117**	**1,546**	**2,496**	**4,059**	**1,757**	**731**	**470**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,749	1,563	90	58	0	11	1	0	0	0	26	P-12
(33)	DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,902	14,207	814	528	1	101	8	2	0	0	240	P-12
(36)	DISTRIBUTION - OH Lines	5,862	5,237	300	195	0	37	3	1	0	0	89	P-12
(37)	DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	3,400	3,037	174	113	0	22	2	0	0	0	51	P-12
(40)	DISTRIBUTION -Meters	8,127	7,260	416	270	1	52	4	1	0	0	123	P-12
(41)	GENERAL PROPERTY	11,909	10,639	610	396	1	76	6	1	0	0	180	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	49,872	44,554	2,554	1,657	3	318	26	6	0	0	753	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)													
(51)	**TOTAL CUSTOMER**	**56,114**	**50,131**	**2,873**	**1,865**	**4**	**358**	**29**	**6**	**0**	**0**	**848**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$289,977**	**$194,083**	**$11,073**	**$45,907**	**$4,924**	**$5,248**	**$6,169**	**$8,353**	**$4,730**	**$2,292**	**$7,199**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	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	665,817	680,061	1.021	4,059	15,274	19,333	0	-	0	153	-	153	10,772	8,714	19,486	11,003	8,900	19,903
(2) SMALL GENERAL	39,128	43,674	1.116	221	865	1,086	0	-	0	8	-	8	605	489	1,094	675	546	1,221
(3) GENERAL	160,437	182,227	1.136	1,125	352	1,476	0	-	0	42	-	42	839	679	1,518	953	771	1,724
(4) GENERAL LARGE	18,549	22,311	1.203	101	0	101	0	-	0	5	-	5	59	48	106	71	57	128
(5) SMALL INDUSTRIAL	18,326	21,141	1.154	127	67	193	0	-	0	4	-	4	109	88	198	126	102	228
(6) MEDIUM INDUSTRIAL	21,984	24,410	1.110	136	3	140	0	-	0	5	-	5	80	65	145	89	72	161
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	21,121	25,251	1.196				0	-	0	9	-	9	5	4	9	6	5	10
(9) DISTR. CUSTOMERS	1,791	11,643	6.500	81	1	82							45	37	82	295	238	533
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,870	10,077	1.136	24	0	24	0	-	0	3	-	3	15	12	27	17	14	31
(12) UNMETERED	16,857	17,143	1.017	54	310	365	0	-	0	1	-	1	202	164	366	206	166	372
(13) SUB-TOTAL	972,880	1,037,938	1.067	5,928	16,872	22,800	0	-	0	230	-	230	12,732	10,299	23,031	13,440	10,871	24,311
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	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	22,802	NA	NA	0	NA	NA	232	12,734	10,300	23,034	13,441	10,872.6	24,314

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$777,580	$339,011.0	$38,494	$58,376	$26,993	$123,863	$462,874	5,174,286	---	8.946	---
(2)	Reliability (Demand)	690,545	$142,494.9	47,520	75,206	23,972	146,698	289,193	12,284,308	$23.542	---	---
(3)	**Total Generation**	$1,468,125	$481,506	$86,015	$133,582	$50,965	$270,561	$752,067		$23.542	8.946	$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		6,783,414									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.306	1.662	2.582	0.985	5.229	14.535				
	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	742,901	0	22,355	54,276	25,789	102,420	102,420	12,284,308	$8.337	---	---
(13)	**Total Transmission**	$742,901	$0	$22,355	$54,276	$25,789	$102,420	$102,420		$8.337	-	$0.000
(14)	Delivery -- Dist. (Demand)	769,711	0	$13,200	76,261	26,720	116,181	116,181	12,284,308	$9.458	---	---
(15)	Delivery -- Dist. (Customer)	786,917	0	$46,231	72,703	27,317	146,251	146,251	5,836,357	---	---	$25.059
(16)	**Total Distribution**	1,556,628	0	59,431	148,964	54,037	262,432	262,432		$9.458	-	$25.059
(17)	**Total Transmission/Distribution**	$2,299,528	$0	$81,787	$203,239	$79,827	$364,852	$364,852		$17.795	-	$25.059
(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	1.581	3.928	1.543	7.051	7.051				
	Retail											
(20)	Customer -- Field		0	$4,121			$4,121	$4,121	5,836,357	0.000	0.000	$0.706
(21)	Customer -- Head Office	126,715	0	1,441	9,304	4,399	15,143	15,143	5,836,357	0.000	0.000	$2.595
(22)	**Total Customer**	126,715	0	5,561	9,304	4,399	19,264	19,264	5,836,357	$0.000	-	$3.301
(23)	Marketing		0	11,140			11,140	11,140	5,836,357	0.000	0.000	$1.909
(24)	**Total Retail**	$126,715	$0	$16,701	$9,304	$4,399	$30,404	30,404	5,836,357	0	-	$5.210
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost ($/month)		---	$2.862			$2.862	$2.862				
(27)	**TOTAL**	**$3,894,368**	**$481,505.9**	**$184,503**	**$346,124**	**$135,190**	**$665,817**	**$1,147,323**		$41.337	8.946	$30.269
(28)	**Unit Cost (cents/kW.h)**		**9.306**	**3.566**	**6.689**	**2.613**	**12.868**	**22.174**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,503	$23,406	$2,680	$4,017	$1,857	$8,554	$31,960	356,341	---	8.969	---
(2)	Reliability (Demand)	36,554	$7,543	2,550	3,981	1,269	7,800	15,343	775,958	$19.773	---	---
(3)	**Total Generation**	$90,057	$30,949	$5,230	$7,998	$3,126	$16,354	$47,303		$19.773	8.969	$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)		8.685	1.468	2.244	0.877	4.590	13.275				
	Transmission/Distribution											
(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	39,326	0	1,192	2,873	1,365	5,430	5,430	775,958	$6.998	---	---
(13)	**Total Transmission**	$39,326	$0	$1,192	$2,873	$1,365	$5,430	$5,430		$6.998	-	$0.000
(14)	Delivery -- Dist. (Demand)	41,967	0	722	4,158	1,457	6,337	6,337	775,958	$8.166	---	---
(15)	Delivery -- Dist. (Customer)	45,077	0	2,642	4,166	1,565	8,373	8,373	330,593	---	---	$25.328
(16)	**Total Distribution**	87,044	0	3,364	8,324	3,022	14,710	14,710		$8.166	-	$25.328
(17)	**Total Transmission/Distribution**	$126,369	$0	$4,556	$11,198	$4,387	$20,140	$20,140		$15.164	-	$25.328
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.278	3.142	1.231	5.652	5.652				
	Retail											
(20)	Customer -- Field		0	$821			$821	$821	330,593	0.000	0.000	$2.482
(21)	Customer -- Head Office	8,505	0	201	567	295	1,063	1,063	330,593	0.000	0.000	$3.216
(22)	**Total Customer**	8,505	0	1,022	567	295	1,884	1,884	330,593	$0.000	-	$5.698
(23)	Marketing		0	750			750	750	330,593	0.000	0.000	$2.268
(24)	**Total Retail**	$8,505	$0	$1,772	$567	$295	$2,634	2,634	330,593	0	-	$7.966
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost ($/month)		---	$5.359			$5.359	$5.359				
(27)	**TOTAL**	**$224,932**	**$30,949**	**$11,558**	**$19,762**	**$7,808**	**$39,128**	**$70,077**		$34.937	8.969	$33.294
(28)	**Unit Cost (cents/kW.h)**		**8.685**	**3.243**	**5.546**	**2.191**	**10.981**	**19.666**				

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	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$324,155	$142,095	$16,172	$24,335	$11,253	$51,760	$193,855	2,165,416	---	8.952	---
(2)	Reliability (Demand)	189,713	$39,148	13,220	20,661	6,586	40,467	79,614	4,019,140	$19.809	---	---
(3)	**Total Generation**	$513,868	$181,242	$29,391	$44,997	$17,839	$92,227	$273,469		$19.809	8.952	$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)		8.370	1.357	2.078	0.824	4.259	12.629				
	Transmission/Distribution											
(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	204,097	0	6,182	14,911	7,085	28,178	28,178	4,019,140	$7.011	---	---
(13)	**Total Transmission**	$204,097	$0	$6,182	$14,911	$7,085	$28,178	$28,178		$7.011	-	$0.000
(14)	Delivery -- Dist. (Demand)	211,478	0	3,685	20,951	7,341	31,978	31,978	4,019,140	$7.956	---	---
(15)	Delivery -- Dist. (Customer)	28,599	0	1,265	2,686	993	4,945	4,945	134,388	---	---	$36.793
(16)	**Total Distribution**	240,077	0	4,951	23,637	8,334	36,922	36,922		$7.956	-	$36.793
(17)	**Total Transmission/Distribution**	$444,174	$0	$11,132	$38,548	$15,419	$65,100	$65,100		$14.967	-	$36.793
(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	0.514	1.780	0.712	3.006	3.006				
	Retail											
(20)	Customer -- Field		0	$799			$799	$799	134,388	0.000	0.000	$5.943
(21)	Customer -- Head Office	16,462	0	196	663	571	1,431	1,431	134,388	0.000	0.000	$10.647
(22)	**Total Customer**	16,462	0	995	663	571	2,229	2,229	134,388	$0.000	-	$16.590
(23)	Marketing		0	881			881	881	134,388	0.000	0.000	$6.555
(24)	**Total Retail**	$16,462	$0	$1,876	$663	$571	$3,110	3,110	134,388	0	-	$23.145
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost ($/month)		---	$13.958			$13.958	$13.958				
(27)	**TOTAL**	**$974,504**	**$181,242**	**$42,399**	**$84,208**	**$33,829**	**$160,437**	**$341,679**		$34.776	8.952	$59.938
(28)	**Unit Cost (cents/kW.h)**		**8.370**	**1.958**	**3.889**	**1.562**	**7.409**	**15.779**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,054	$22,924	$2,553	$3,908	$1,807	$8,268	$31,191	357,053	---	8.736	---
(2)	Reliability (Demand)	21,732	$4,484	1,486	2,367	754	4,607	9,091	637,230	$14.267	---	---
(3)	**Total Generation**	$73,786	$27,408	$4,039	$6,275	$2,561	$12,875	$40,283		$14.267	8.736	$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)		7.676	1.131	1.757	0.717	3.606	11.282				
	Transmission/Distribution											
(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	23,380	0	701	1,708	812	3,221	3,221	637,230	$5.055	---	---
(13)	**Total Transmission**	$23,380	$0	$701	$1,708	$812	$3,221	$3,221		$5.055	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,757	0	359	1,258	443	2,060	2,060	637,230	$3.232	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.326
(16)	**Total Distribution**	12,812	0	361	1,263	445	2,069	2,069		$3.232	-	$37.326
(17)	**Total Transmission/Distribution**	$36,192	$0	$1,062	$2,971	$1,256	$5,290	$5,290		$8.287	-	$37.326
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.298	0.832	0.352	1.481	1.481				
	Retail											
(20)	Customer -- Field		0	$30			$30	$30	240	0.000	0.000	$124.277
(21)	Customer -- Head Office	1,743	0	185	47	61	293	293	240	0.000	0.000	$1,219.196
(22)	**Total Customer**	1,743	0	214	47	61	322	322	240	$0.000	-	$1,343.473
(23)	Marketing		0	62			62	62	240	0.000	0.000	$257.962
(24)	**Total Retail**	$1,743	$0	$276	$47	$61	$384	384	240	0	-	$1,601.435
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,151.523			$1,151.523	$1,151.523				
(27)	**TOTAL**	**$111,721**	**$27,408**	**$5,377**	**$9,293**	**$3,878**	**$18,549**	**$45,957**		$22.554	8.736	$1,638.761
(28)	**Unit Cost (cents/kW.h)**		**7.676**	**1.506**	**2.603**	**1.086**	**5.195**	**12.871**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,023	$16,692	$1,896	$2,855	$1,320	$6,070	$22,762	254,468	---	8.945	---
(2)	Reliability (Demand)	19,877	$4,102	1,388	2,165	690	4,242	8,344	495,495	$16.839	---	---
(3)	**Total Generation**	$57,900	$20,794	$3,284	$5,019	$2,010	$10,313	$31,106		$16.839	8.945	$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)		8.171	1.290	1.972	0.790	4.053	12.224				
	Transmission/Distribution											
(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	21,384	0	648	1,562	742	2,953	2,953	495,495	$5.959	---	---
(13)	**Total Transmission**	$21,384	$0	$648	$1,562	$742	$2,953	$2,953		$5.959	-	$0.000
(14)	Delivery -- Dist. (Demand)	23,897	0	414	2,368	830	3,612	3,612	495,495	$7.289	---	---
(15)	Delivery -- Dist. (Customer)	5,487	0	234	515	190	940	940	25,527	---	---	$36.830
(16)	**Total Distribution**	29,384	0	649	2,883	1,020	4,552	4,552		$7.289	-	$36.830
(17)	**Total Transmission/Distribution**	$50,767	$0	$1,297	$4,445	$1,762	$7,505	$7,505		$13.248	-	$36.830
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.510	1.747	0.693	2.949	2.949				
	Retail											
(20)	Customer -- Field		0	$118			$118	$118	25,527	0.000	0.000	$4.618
(21)	Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	$10.663
(22)	**Total Customer**	2,140	0	216	100	74	390	390	25,527	$0.000	-	$15.281
(23)	Marketing		0	119			119	119	25,527	0.000	0.000	$4.647
(24)	**Total Retail**	$2,140	$0	$335	$100	$74	$509	509	25,527	0	-	$19.928
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost ($/month)		---	$13.110			$13.110	$13.110				
(27)	**TOTAL**	**$110,807**	**$20,794**	**$4,915**	**$9,564**	**$3,847**	**$18,326**	**$39,120**		$30.087	8.945	$56.758
(28)	**Unit Cost (cents/kW.h)**		**8.171**	**1.932**	**3.759**	**1.512**	**7.202**	**15.373**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$61,392	$26,939	$3,012	$4,609	$2,131	$9,752	$36,691	414,536	---	8.851	---
(2)	Reliability (Demand)	22,923	$4,730	1,567	2,497	796	4,859	9,590	629,649	$15.230	---	---
(3)	**Total Generation**	$84,315	$31,670	$4,579	$7,105	$2,927	$14,611	$46,281		$15.230	8.851	$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)		7.640	1.105	1.714	0.706	3.525	11.164				
	Transmission/Distribution											
(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	24,661	0	740	1,802	856	3,397	3,397	629,649	$5.396	---	---
(13)	**Total Transmission**	$24,661	$0	$740	$1,802	$856	$3,397	$3,397		$5.396	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,220	0	450	2,398	841	3,688	3,688	629,649	$5.858	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	$34.623
(16)	**Total Distribution**	24,663	0	465	2,440	856	3,761	3,761		$5.858	-	$34.623
(17)	**Total Transmission/Distribution**	$49,325	$0	$1,205	$4,242	$1,712	$7,159	$7,159		$11.254	-	$34.623
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.291	1.023	0.413	1.727	1.727				
	Retail											
(20)	Customer -- Field		0	$55			$55	$55	2,099	0.000	0.000	$26.368
(21)	Customer -- Head Office	3,220	0	-134	90	112	68	68	2,099	0.000	0.000	$32.585
(22)	**Total Customer**	3,220	0	-78	90	112	124	124	2,099	$0.000	-	$58.953
(23)	Marketing		0	91			91	91	2,099	0.000	0.000	$43.245
(24)	**Total Retail**	$3,220	$0	$12	$90	$112	$215	215	2,099	0	-	$102.198
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost ($/month)		---	$5.920			$5.920	$5.920				
(27)	**TOTAL**	**$136,860**	**$31,670**	**$5,796**	**$11,437**	**$4,751**	**$21,984**	**$53,654**		$26.484	8.851	$136.821
(28)	**Unit Cost (cents/kW.h)**		**7.640**	**1.398**	**2.759**	**1.146**	**5.303**	**12.943**				

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	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$99,817	$43,849	$4,896	$7,494	$3,465	$15,855	$59,704	694,582	---	8.596	---
(2)	Reliability (Demand)	38,960	$8,039	2,663	-6,964	1,352	-2,948	5,091	1,148,007	$4.435	---	---
(3)	**Total Generation**	$138,777	$51,888	$7,560	$529	$4,818	$12,906	$64,795		$4.435	8.596	$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.470	1.088	0.076	0.694	1.858	9.329				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	41,914	0	1,257	3,062	1,455	5,774	5,774	1,148,007	$5.030	---	---
(13)	**Total Transmission**	$41,914	$0	$1,257	$3,062	$1,455	$5,774	$5,774		$5.030	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,100	0	296	1,095	385	1,776	1,776	1,148,007	$1.547	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	$35.558
(16)	**Total Distribution**	11,195	0	298	1,104	389	1,791	1,791.22		$1.547	-	$35.558
(17)	**Total Transmission/Distribution**	$53,109	$0	$1,555	$4,166	$1,844	$7,565	$7,565		$6.577	-	$35.558
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.224	0.600	0.265	1.089	1.089				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	431	0.000	0.000	$122.540
(21)	Customer -- Head Office	3,195	0	303	87	111	501	501	431	0.000	0.000	$1,163.319
(22)	**Total Customer**	3,195	0	356	87	111	554	554	431	$0.000	-	$1,285.859
(23)	Marketing		0	94			94	94	431	0.000	0.000	$219.233
(24)	**Total Retail**	$3,195	$0	$451	$87	$111	$649	649	431	0	-	$1,505.092
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost ($/month)		---	$1,045.924			$1,045.924	$1,045.924				
(27)	**TOTAL**	**$195,082**	**$51,888**	**$9,566**	**$4,783**	**$6,772**	**$21,121**	**$73,009**		$11.012	8.596	$1,540.650
(28)	**Unit Cost (cents/kW.h)**		**7.470**	**1.377**	**0.689**	**0.975**	**3.041**	**10.511**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : ELI 2P-RTP

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$43,222	$19,199	$2,119	$3,245	$1,500	$6,864	$26,063	304,283	---	8.565	---
(2)	Reliability (Demand)	32,259	$6,657	$2,205	-6,978	1,120	-3,653	3,004	2,205,388	$1.362	---	---
(3)	**Total Generation**	$75,481	$25,856	$4,324	-$3,733	$2,620	$3,211	$29,067		$1.362	8.565	$0.000
(4)	MWh Sales		304,283	304,283	304,283	304,283	304,283	304,283				
(5)	MWh Energy Requirement		311,353									
(6)	kW 3 CP		203,269									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		8.497	1.421	-1.227	0.861	1.055	9.553				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	304,283	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	304,283		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	34,705	0	1,041	2,536	1,205	4,781	4,781	2,205,388	$2.168	---	---
(13)	**Total Transmission**	$34,705	$0	$1,041	$2,536	$1,205	$4,781	$4,781		$2.168	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$37.490
(16)	**Total Distribution**	3	0	0	0	0	0	0		$0.000	-	$37.490
(17)	**Total Transmission/Distribution**	$34,708	$0	$1,041	$2,536	$1,205	$4,782	$4,782		$2.168	-	$37.490
(18)	kW.h Sold		0	304,283	304,283	304,283	304,283	304,283				
(19)	Unit Cost (cents/kW.h)		NA	0.342	0.833	0.396	1.571	1.571				
	Retail											
(20)	Customer -- Field		0	$25			$25	$25	12	0.000	0.000	$2,098.346
(21)	Customer -- Head Office	0	0	-3	0	0	-3	-3	12	0.000	0.000	-$260.397
(22)	**Total Customer**	0	0	22	0	0	22	22	12	$0.000	-	$1,837.949
(23)	Marketing		0	46			46	46	12	0.000	0.000	$3,868.364
(24)	**Total Retail**	$0	$0	$68	$0	$0	$68	68	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$5,703.906			$5,703.906	$5,703.906				
(27)	**TOTAL**	**$110,189**	**$25,856**	**$5,433**	**-$1,197**	**$3,825**	**$8,061**	**$33,917**		$3.530	8.565	$37.490
(28)	**Unit Cost (cents/kW.h)**		**8.497**	**1.786**	**-0.393**	**1.257**	**2.649**	**11.147**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,984	$7,830	$883	$1,350	$624	$2,857	$10,687	125,502	---	8.515	---
(2)	Reliability (Demand)	14,871	$3,069	1,017	1,620	516	3,152	6,221	291,033	$21.375	---	---
(3)	**Total Generation**	$32,855	$10,898	$1,899	$2,970	$1,141	$6,009	$16,908		$21.375	8.515	$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)		8.684	1.513	2.366	0.909	4.788	13.472				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	15,998	0	480	1,169	555	2,204	2,204	291,033	$7.573	---	---
(13)	**Total Transmission**	$15,998	$0	$480	$1,169	$555	$2,204	$2,204		$7.573	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	86	299	105	490	490	291,033	$1.685	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	$38.382
(16)	**Total Distribution**	3,041	0	86	300	106	491	491		$1.685	-	$38.382
(17)	**Total Transmission/Distribution**	$19,039	$0	$565	$1,469	$661	$2,695	$2,695		$9.258	-	$38.382
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.451	1.170	0.527	2.147	2.147				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	15	0.000	0.000	$85.278
(21)	Customer -- Head Office	599	0	120	16	21	157	157	15	0.000	0.000	$10,467.516
(22)	**Total Customer**	599	0	121	16	21	158	158	15	$0.000	-	$10,552.794
(23)	Marketing		0	7			7	7	15	0.000	0.000	$467.282
(24)	**Total Retail**	$599	$0	$128	$16	$21	$165	165	15	0	-	$11,020.076
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost ($/month)		---	$8,552.623			$8,552.623	$8,552.623				
(27)	**TOTAL**	**$52,494**	**$10,898**	**$2,593**	**$4,454**	**$1,822**	**$8,870**	**$19,768**		$30.633	8.515	$11,058.458
(28)	**Unit Cost (cents/kW.h)**		**8.684**	**2.066**	**3.549**	**1.452**	**7.067**	**15.751**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)								
			Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,559	$5,066	$567	$868	$401	$1,836	$6,902	77,000	---	8.964	---
(2)	Reliability (Demand)	5,135	$1,060	351	559	178	1,089	2,148	212,734	$10.098	---	---
(3)	**Total Generation**	$16,694	$6,125	$918	$1,427	$580	$2,925	$9,050		$10.098	8.964	$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)		7.955	1.192	1.853	0.753	3.798	11.753				
	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	212,734	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,525	0	166	404	192	761	761	212,734	$3.578	---	---
(13)	**Total Transmission**	$5,525	$0	$166	$404	$192	$761	$761		$3.578	-	$0.000
(14)	Delivery -- Dist. (Demand)	46,863	0	988	7,081	1,627	9,696	9,696	212,734	$45.578	---	---
(15)	Delivery -- Dist. (Customer)	13,464	0	909	1,233	467	2,610	2,610	118,582	---	---	$22.007
(16)	**Total Distribution**	60,327	0	1,897	8,314	2,094	12,306	12,306		$45.578	-	$22.007
(17)	**Total Transmission/Distribution**	$65,851	$0	$2,063	$8,718	$2,286	$13,067	$13,067		$49.156	-	$22.007
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.679	11.322	2.969	16.970	16.970				
	Retail											
(20)	Customer -- Field		0	$491			$491	$491	118,582	0.000	0.000	$4.138
(21)	Customer -- Head Office	1,228	0	-261	133	43	-85	-85	118,582	0.000	0.000	-$0.721
(22)	**Total Customer**	1,228	0	230	133	43	405	405	118,582	$0.000	-	$3.417
(23)	Marketing		0	460			460	460	118,582	0.000	0.000	$3.880
(24)	**Total Retail**	$1,228	$0	$690	$133	$43	$865	865	118,582	0	-	$7.297
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost ($/month)		---	$5.819			$5.819	$5.819				
(27)	**TOTAL**	**$83,774**	**$6,125**	**$3,671**	**$10,278**	**$2,908**	**$16,857**	**$22,982**		$59.254	8.964	$29.304
(28)	**Unit Cost (cents/kW.h)**		**7.955**	**4.767**	**13.348**	**3.777**	**21.892**	**29.847**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,479,290	$647,009.856	$73,271	$111,055	$51,353	$235,679	$882,689	9,923,466	---	8.895	---
(2)	Reliability (Demand)	1,072,570	$221,326.296	73,967	95,113	37,234	206,313	427,640	22,698,943	$18.840	---	---
(3)	**Total Generation**	$2,551,860	$868,336.152	$147,238	$206,168	$88,586	$441,992	$1,310,329		$18.840	8.895	$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		9,190,588									
(7)	kW 12 NCP		22,698,943									
(8)	Unit Cost (cents/kW.h)		8.750	1.484	2.078	0.893	4.454	13.204				
	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	22,698,943	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,153,890	0	34,761	84,302	40,056	159,120	159,120	22,698,943	$7.010	---	---
(13)	**Total Transmission**	$1,153,890	$0	$34,761	$84,302	$40,056	$159,120	$159,120		$7.010	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,145,031	0	20,200	115,869	39,749	175,817	175,817	22,698,943	$7.746	---	---
(15)	Delivery -- Dist. (Customer)	880,142	0	51,302	81,361	30,554	163,216	163,216	6,448,244	---	---	$25.312
(16)	**Total Distribution**	2,025,173	0	71,502	197,230	70,302	339,034	339,034		$7.746	-	$25.312
(17)	**Total Transmission/Distribution**	$3,179,063	$0	$106,263	$281,532	$110,359	$498,154	$498,154		$14.756	-	$25.312
(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)		---	1.071	2.837	1.112	5.020	5.020				
	Retail											
(20)	Customer -- Field		0	$6,513	0	0	$6,513	$6,513	6,448,244	0.000	0.000	$1.010
(21)	Customer -- Head Office	163,808	0	2,147	11,007	5,687	18,840	18,840	6,448,244	0.000	0.000	$2.922
(22)	**Total Customer**	163,808	0	8,660	11,007	5,687	25,354	25,354	6,448,244	$0.000	-	$3.932
(23)	Marketing		0	13,650	0	0	13,650	13,650	6,448,244	0.000	0.000	$2.117
(24)	**Total Retail**	$163,808	$0	$22,310	$11,007	$5,687	$39,003	39,003	6,448,244	0	-	$6.049
(25)	Total Customers x 12 months		---	6,448,244			6,448,244	6,448,244				
(26)	Unit Cost ($/month)		---	$3.460			$3.460	$3.460				
(27)	**TOTAL**	**$5,894,731**	**$868,336.152**	**$275,811**	**$498,707**	**$204,632**	**$979,150**	**$1,847,486**		$33.596	8.895	$31.361
(28)	**Unit Cost (cents/kW.h)**		**8.750**	**2.779**	**5.026**	**2.062**	**9.867**	**18.617**				

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 202

(IN THOUSANDS OF DOLLARS)

		(1)
		REVENUE
(1)	**ELECTRIC REVENUE**	
(2)	**FULLY ALLOCATED RATE CLASSES (ATL)**	
(3)	DOMESTIC	$1,112,720
(4)	SMALL GENERAL	72,990
(5)	GENERAL	356,973
(6)	LARGE GENERAL	48,030
(7)	SMALL INDUSTRIAL	40,878
(8)	MEDIUM INDUSTRIAL	56,085
(9)	LARGE INDUSTRIAL	76,283
(10)	ELI 2P-RTP	39,938
(11)	MUNICIPAL	20,636
(12)	UNMETERED	22,961
(13)	SUB-TOTAL	**1,847,494**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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	**94,587**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,942,081**
(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	765
(37)	OTHER REVENUE	4,487
(38)	**TOTAL**	**46,114.3**
(39)	**TOTAL REVENUE**	**1,988,196**
(40)	**TOTAL OPERATING EXPENSES**	**$1,775,831**
(41)	RETAINED EARNINGS	$212,364

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760	
(2) % RESPONSIBILITY	100.00%	71.55%	3.93%	19.39%	0.00%	2.21%	1.96%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631	
(4) % RESPONSIBILITY	100.00%	67.23%	3.64%	18.80%	2.39%	2.11%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856	
(6) % RESPONSIBILITY		67.13%	3.62%	18.68%	2.37%	2.09%	2.41%	2.22%	0.00%	0.56%	0.90%	D-2B
(7) 3 CP DEMAND	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(8) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(10) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(12) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-4
(13) MW.h GEN. & PURCH.	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(14) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,656,169	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	311,353	129,552	83,268	
(16) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	E-1B
(17) AVERAGE CUSTOMERS	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,763,090,104	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	55.03%	3.89%	21.48%	2.98%	2.37%	4.07%	4.55%	2.27%	0.34%	3.02%	
(14) % RESPONSIBILITY	100.00%	81.61%	5.49%	6.45%	0.45%	0.87%	0.66%	0.69%	0.34%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,346	486,363	27,549	11,199	20	2,127	175	28	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,709,808,919	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	56.75%	4.01%	22.15%	3.08%	2.44%	4.19%	4.69%	2.34%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.48%	5.69%	6.67%	0.47%	0.90%	0.69%	0.71%	0.35%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,374	474,384	27,549	11,199	20	2,127	175	36	1	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	786,818		68,515	378,788	52,607	41,802	71,721	80,165	39,938	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.71%	48.14%	6.69%	5.31%	9.12%	10.19%	5.08%	0.00%	6.77%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.8%	1.0%	4.5%	1.8%	1.6%	0.8%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.62%	8.81%	0.30%	1.30%	0.51%	0.46%	0.22%	0.00%	6.38%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$228,288	$156,314	$8,502	$43,304	$3,893	$4,875	$5,250	$3,136	$0	$927	$2,086	
(2) % RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$420,311	$285,241	$15,464	$79,200	$8,445	$8,897	$9,890	$7,356	$0	$2,011	$3,807	
(6) % RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	$192,024	$128,927	$6,961	$35,896	$4,552	$4,022	$4,640	$4,220	$0	$1,084	$1,721	
(10) % RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11) METER INVEST.-CUST	$68,109	$57,182	$3,665	$5,766	$33	$1,141	$257	$62	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$910,279	$586,058	$31,023	$161,008	$18,444	$16,869	$19,455	$33,065	$27,378	$12,621	$4,358	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$997,227	$642,038	$33,987	$176,387	$20,206	$18,480	$21,313	$36,223	$29,993	$13,826	$4,774	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-8B
(19) DEMAND - DIST. PLANT	$941,115	$653,647	$35,640	$179,570	$10,759	$20,292	$20,549	$9,371	$0	$2,562	$8,725	
(20) % RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$978,604	$514,398	$35,394	$214,440	$34,436	$25,154	$40,613	$66,033	$28,593	$11,897	$7,647	
(24) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(30) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31) CUSTOMER - RETAIL PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(32) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,072,570	$690,545	$36,554	$189,713	$21,732	$19,877	$22,923	$38,960	$32,259	$14,871	$5,135	
(34) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.61%	3.42%	17.75%	2.03%	1.86%	2.14%	3.65%	2.67%	1.39%	0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$1,153,890	$742,901	$39,326	$204,097	$23,380	$21,384	$24,661	$41,914	$34,705	$15,998	$5,525	
(38) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,108,918	$769,711	$41,967	$211,478	$12,757	$23,897	$24,220	$11,100	$0	$3,037	$10,750	
(40) % RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,479,290	$777,580	$53,503	$324,155	$52,054	$38,023	$61,392	$99,817	$43,222	$17,984	$11,559	
(44) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$880,142	$786,917	$45,077	$28,599	$55	$5,487	$443	$95	$3	$4	$13,464	
(6) % RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$163,808	$126,715	$8,505	$16,462	$1,743	$2,140	$3,220	$3,195	$0	$599	$1,228	
(8) % RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9) POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10) % RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12) % RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$54,465	$35,066	$1,856	$9,634	$1,104	$1,009	$1,164	$1,978	$1,638	$755	$261	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$237	$153	$8	$42	$5	$4	$5	$9	$7	$3	$1	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,827	$16,402	$892	$4,546	$424	$512	$554	$348	$0	$101	$1,050	
(20) % RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21) ENG. - OPER.EXP. - GEN.	$58,553	$30,778	$2,118	$12,831	$2,060	$1,505	$2,430	$3,951	$1,711	$712	$458	
(22) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$63,794	$57,640	$3,275	$1,437	$2	$274	$18	$3	$0	$0	$1,142	
(28) % RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$32,132	$23,853	$2,087	$3,326	$397	$459	$455	$645	$63	$158	$689	
(30) % RESPONSIBILITY	100.00%	74.23%	6.49%	10.35%	1.24%	1.43%	1.42%	2.01%	0.19%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$393,060	$252,959	$13,425	$69,661	$7,951	$7,301	$8,387	$14,254	$11,802	$5,441	$1,879	
(32) % RESPONSIBILITY	100.00%	64.36%	3.42%	17.72%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.99%	3.46%	17.95%	2.04%	1.88%	2.15%	3.66%	1.99%	1.40%	0.48%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$84,696	$54,504	$2,894	$15,014	$1,713	$1,574	$1,807	$3,071	$2,543	$1,172	$405	
(36) % RESPONSIBILITY	100.00%	64.35%	3.42%	17.73%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$140,783	$92,705	$5,057	$25,531	$1,681	$2,883	$2,952	$1,443	$0	$400	$8,131	
(38) % RESPONSIBILITY	100.00%	65.85%	3.59%	18.13%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$836,988	$438,844	$30,307	$183,843	$29,584	$21,588	$34,795	$56,621	$24,730	$10,131	$6,545	
(40) % RESPONSIBILITY	100.00%	52.43%	3.62%	21.96%	3.53%	2.58%	4.16%	6.76%	2.95%	1.21%	0.78%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-12A
(43) TOT. EXP. - ENG. (TRANS. EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	$145,403	$130,464	$7,462	$4,220	$7	$801	$60	$12	$0	$0	$2,376	
(2) % RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,165	$33,169	$2,656	$4,000	$445	$560	$546	$732	$63	$174	$821	
(4) % RESPONSIBILITY	100.00%	76.84%	6.15%	9.27%	1.03%	1.30%	1.26%	1.70%	0.15%	0.40%	1.90%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$470,841	$0	$72,990	$356,973	$0	$40,878	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.50%	75.82%	0.00%	8.68%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$470,841	$0	$72,990	$356,973		$40,878	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.97%	38.97%	0.00%	4.46%	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
PAGE 1 OF 1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1) LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,713	21,704	57,851	34,097	-	
(2) % RESPONSIBILITY	100.00%	43.56%	10.78%	28.73%	16.93%	0.00%	**F - 1**
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,720,425	1,241,366	144,629	310,864	23,566	-	
(4) % RESPONSIBILITY	100.00%	72.15%	8.41%	18.07%	1.37%	0.00%	**F - 2**
(5) NET PLANT IN SERVICE	5,300,051	2,263,141	1,099,822	1,900,352	36,737		
(6) % RESPONSIBILITY	100.00%	42.7%	20.8%	35.9%	0.7%	0.0%	**F - 3**
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,953,826	2,263,141	461,925	192,024	$36,736.80		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.6%	15.6%	6.5%	1.2%	0.0%	
(10) INSURANCE PREMIUM	10,029	7,684	1,568	652	125	-	
(11) COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12) SUBTOAL	11,822	8,132	2,016	1,100	573	-	
(13) % RESPONSIBILITY	100.00%	68.79%	17.06%	9.31%	4.85%	0.00%	**F - 4**
(14) PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		**F - 5**

(15)	O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY				
(16) FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17) GENERATION	69,510	20,530	90,039.5	0.772	90,039	0	0	0	90,039	69,510	0	0	0	69,510
(18) TRANSMISSION	18,909	2,438	21,347.3	0.886	0	21,347	0	0	21,347	0	18,909	0	0	18,909
(19) DISTRIBUTION	54,089	8,920	63,008.6	0.858	0	0	63,009	0	63,009	0	0	54,089	0	54,089
(20) RETAIL	32,064	-4,637	27,427.3	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21) SUBTOTAL	174,571.4	27,251	201,822.68	0.865	90,039	21,347	63,009	27,427	201,822.7	69,510	18,909	54,089	32,064	174,571.4
(22) CORPORATE GROUPS														
(23) EXECUTIVE MANAGEMENT	1,313	564	1,877.0	0.699	1,354	158	339	26	1,877.0	947	110	237	18	1,313
(24) CORP. SECRETARY	0	11,822	11,821.6	-	8,132	2,016	1,100	573	11,821.6	0	0	0	0	0
(25) LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,735	435	935	71	5,177.0	1,398	163	350	27	1,938
(26) EXTERNAL RELATIONS & ENVIRONMENT	1,798	2,074	3,872.0	0.464	1,684	449	1,135	603	3,872.0	782	209	527	280	1,798
(27) REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,864	800	1,719	130	9,513.0	1,701	198	426	32	2,357
(28) FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,106	782	1,577	96	7,560.7	2,734	419	844	51	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	20,761	5,137	13,693	8,071	47,662.3	8,772	2,171	5,786	3,410	20,139
(31) HUMAN RESOURCES	6,462	4,787	11,248.4	0.574	4,900	1,212	3,232	1,905	11,248.4	2,815	696	1,856	1,094	6,462
(32) TOTAL	45,676	65,713	111,388.3	0.410	55,701	14,154	26,895	14,638	111,388.3	21,055	5,871	11,932	6,818	45,676
(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	850	2,266	1,335	7,886.5	6,540	1,618	4,313	2,542	15,014
(35) SUBTOTAL OVERHEAD	70,208	61,405	131,612.3	3.085	71,474	15,004	29,160	15,974	131,612.3	37,113	7,489	16,246	9,360	70,208
(36) GRAND TOTAL	244,779.2	88,656	333,435.021	3.950	161,514	36,352	92,169	43,401	333,435.0	106,623	26,399	70,334	41,424	244,779

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	72,998	0	18,909	54,089	0	0		
(38)	100%	0%	26%	74%	0%	0%	**F - 6**	
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,682,494	0	997,227	1,685,267	0	0		
(39)	100%	0%	37%	63%	0%	0%	**F - 7**	
(39) GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	144,005	67,766	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 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	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(8) ELI 2P-RTP	4,350	2.54%	4,461	193,183	33.7%	65,000	4.31%	67,801	8.84%
(9) MUNICIPAL	17,322	3.41%	17,913	31,704	96.4%	30,554	4.29%	31,866	75.56%
(10) UNMETERED	6,586	8.66%	7,156	17,265	65.0%	11,222	14.18%	12,814	75.06%
(11) SUB-TOTAL	1,083,686	8.07%	1,171,107	2,708,026	77.0%	2,086,010	12.56%	2,347,983	67.04%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	62,976	19.5%	64,657	111,341	183.1%	72,723	18.59%	76,246	0.00%
(18) TOTAL Bfr EXPORT	1,146,662	7.77%	1,235,765	2,819,366.71	76.57%	2,158,733	12.30%	2,424,228	68.5%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,146,662	7.77%	1,235,765	2,819,367	76.57%	2,158,733	12.30%	2,424,228	68.5%

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	92,756	90.2%	83,666	5.34%	88,132	91.43%
(8) ELI 2P-RTP	0	N/A	0	188,859	34.4%	65,000	4.03%	67,622	0.00%
(9) MUNICIPAL	15,232	3.40%	15,750	33,041	96.2%	31,787	4.02%	33,064	70.89%
(10) UNMETERED	6,343	8.62%	6,890	16,503	25.0%	4,126	13.28%	4,674	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,472,287	82.5%	2,039,625	11.70%	2,278,362	70.67%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,800	19.4%	61,389	116,914	175.4%	82,642	18.04%	86,384	0.00%
(18) TOTAL Bfr EXPORT	1,061,024	7.8%	1,143,321	2,589,201.38	82.0%	2,122,267	11.43%	2,364,746	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,061,024	7.8%	1,143,321	2,589,201	82.0%	2,122,267	11.43%	2,364,746	72%

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	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) ELI 2P-RTP	23,319	2.55%	23,914	199,370	67.7%	135,000	3.32%	139,488	23.04%
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	6,356	8.72%	6,910	14,703	11.0%	1,617	10.94%	1,794	517.64%
(11) SUB-TOTAL	1,000,865	8.00%	1,080,904	2,194,475	83.4%	1,829,155	9.33%	1,999,799	72.65%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	57,584	19.6%	59,124	111,807	178.9%	81,584	16.62%	84,753	0.00%
(18) TOTAL Bfr EXPORT	1,058,449	7.7%	1,140,029	2,306,281.92	82.9%	1,910,740	9.10%	2,084,552	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	2,306,282	82.9%	1,910,740	9.10%	2,084,552	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) ELI 2P-RTP	23,698	2.39%	24,264	193,186	69.9%	135,000	2.92%	138,935	24.26%
(9) MUNICIPAL	10,060	3.25%	10,387	24,911	85.4%	21,281	2.92%	21,902	65.87%
(10) UNMETERED	6,257	8.17%	6,768	18,346	11.0%	2,018	9.60%	2,212	425.05%
(11) SUB-TOTAL	809,172	7.39%	868,945	1,913,936	81.5%	1,560,684	8.05%	1,686,342	71.57%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	60,395	18.7%	61,929	91,828	200.9%	65,774	15.81%	68,176	0.00%
(18) TOTAL Bfr EXPORT	869,567	7.1%	930,874	2,005,763.25	81.1%	1,626,457	7.87%	1,754,518	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	2,005,763	81.1%	1,626,457	7.87%	1,754,518	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	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(8) ELI 2P-RTP	28,666	2.33%	29,334	166,302	81.2%	135,000	2.66%	138,592	28.45%
(9) MUNICIPAL	6,173	3.03%	6,360	17,265	88.1%	15,211	2.64%	15,612	54.75%
(10) UNMETERED	6,609	7.97%	7,136	21,794	11.0%	2,397	8.76%	2,607	367.84%
(11) SUB-TOTAL	721,584	7.06%	772,559	1,657,829	80.3%	1,331,494	7.15%	1,426,679	72.78%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	58,277	18.3%	59,733	87,675	255.9%	58,525	15.30%	60,585	0.00%
(18) TOTAL Bfr EXPORT	779,861	6.7%	832,292	1,745,504.05	79.6%	1,390,019	7.00%	1,487,264	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,861	6.7%	832,292	1,745,504	79.6%	1,390,019	7.00%	1,487,264	75%

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	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(8) ELI 2P-RTP	28,757	2.31%	29,422	159,996	84.4%	135,000	2.27%	138,065	29.60%
(9) MUNICIPAL	5,728	3.01%	5,901	18,508	84.1%	15,569	2.24%	15,918	51.49%
(10) UNMETERED	6,407	7.92%	6,914	20,204	11.0%	2,222	7.47%	2,389	402.05%
(11) SUB-TOTAL	658,854	6.93%	704,492	1,369,878	89.5%	1,225,663	5.92%	1,298,278	75.37%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	55,752	18.2%	57,146	96,541	329.7%	71,967	14.52%	74,130	0.00%
(18) TOTAL Bfr EXPORT	714,606	6.6%	761,638	1,466,419.63	88.5%	1,297,630	5.76%	1,372,408	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,606	6.6%	761,638	1,466,420	88.5%	1,297,630	5.76%	1,372,408	77%

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	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(8) ELI 2P-RTP	44,670	2.25%	45,674	157,840	85.5%	135,000	2.58%	138,484	44.33%
(9) MUNICIPAL	7,424	2.99%	7,646	19,665	81.3%	15,996	2.53%	16,401	62.66%
(10) UNMETERED	6,428	7.69%	6,923	21,982	11.0%	2,418	8.50%	2,623	354.67%
(11) SUB-TOTAL	727,367	6.66%	775,790	1,483,049	86.2%	1,278,647	6.77%	1,365,176	76.38%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	54,160	17.9%	55,491	92,083	257.8%	61,701	15.14%	63,801	0.00%
(18) TOTAL Bfr EXPORT	781,527	6.4%	831,281	1,575,131.81	85.1%	1,340,348	6.61%	1,428,977	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	781,527	6.4%	831,281	1,575,132	85.1%	1,340,348	6.61%	1,428,977	78%

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	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(8) ELI 2P-RTP	40,541	2.13%	41,404	160,315	84.2%	135,000	2.64%	138,564	40.16%
(9) MUNICIPAL	7,085	2.81%	7,285	18,502	80.3%	14,852	2.60%	15,238	64.25%
(10) UNMETERED	6,154	7.29%	6,602	18,341	11.0%	2,017	8.69%	2,193	404.69%
(11) SUB-TOTAL	723,110	6.32%	768,786	1,456,468	88.5%	1,288,936	7.03%	1,379,531	74.90%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	59,080	17.2%	60,466	88,885	344.3%	62,412	15.26%	64,564	0.00%
(18) TOTAL Bfr EXPORT	782,190	6.0%	829,252	1,545,353.72	87.5%	1,351,348	6.86%	1,444,095	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,190	6.0%	829,252	1,545,354	87.5%	1,351,348	6.86%	1,444,095	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) ELI 2P-RTP	39,502	2.28%	40,403	197,774	68.3%	135,000	2.61%	138,526	40.51%
(9) MUNICIPAL	7,247	3.04%	7,467	17,248	89.7%	15,466	2.55%	15,861	65.38%
(10) UNMETERED	6,717	7.81%	7,242	19,020	11.0%	2,092	8.60%	2,272	442.67%
(11) SUB-TOTAL	649,678	6.70%	693,237	1,421,035	86.4%	1,227,152	6.74%	1,309,846	73.51%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	60,061	18.1%	61,549	87,442	334.7%	62,968	15.20%	65,119	0.00%
(18) TOTAL Bfr EXPORT	709,739	6.3%	754,786	1,508,477.72	85.5%	1,290,121	6.58%	1,374,965	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,739	6.3%	754,786	1,508,478	85.5%	1,290,121	6.58%	1,374,965	76%

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	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) ELI 2P-RTP	38,955	2.33%	39,862	194,969	69.2%	135,000	2.83%	138,819	38.60%
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	6,099	7.97%	6,585	13,878	11.0%	1,527	9.31%	1,669	530.44%
(11) SUB-TOTAL	713,664	6.93%	763,139	1,611,562	85.0%	1,369,013	7.55%	1,472,439	69.66%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	59,463	18.3%	60,944	91,556	289.1%	68,851	15.63%	71,289	0.00%
(18) TOTAL Bfr EXPORT	773,127	6.6%	824,084	1,703,118.10	84.4%	1,437,864	7.36%	1,543,728	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	1,703,118	84.4%	1,437,864	7.36%	1,543,728	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	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(8) ELI 2P-RTP	24,698	2.51%	25,318	195,551	69.0%	135,000	3.58%	139,835	25.15%
(9) MUNICIPAL	11,907	3.33%	12,303	24,505	97.0%	23,770	3.57%	24,619	69.41%
(10) UNMETERED	6,955	8.57%	7,552	17,703	100.0%	17,703	11.79%	19,790	53.00%
(11) SUB-TOTAL	833,274	7.69%	897,394	2,123,918	79.7%	1,692,891	9.88%	1,860,165	67.00%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	61,973	19.3%	63,609	102,356	249.1%	68,811	17.14%	71,715	0.00%
(18) TOTAL Bfr EXPORT	895,247	7.3%	961,003	2,226,273.56	79.1%	1,761,703	9.66%	1,931,880	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	895,247	7.3%	961,003	2,226,274	79.1%	1,761,703	9.66%	1,931,880	69%

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	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(8) ELI 2P-RTP	7,125	2.42%	7,297	198,043	32.8%	65,000	4.38%	67,846	14.46%
(9) MUNICIPAL	14,291	3.18%	14,746	31,754	86.8%	27,573	4.35%	28,772	68.89%
(10) UNMETERED	6,087	8.26%	6,590	12,997	100.0%	12,997	14.41%	14,870	59.57%
(11) SUB-TOTAL	1,000,986	7.68%	1,077,883	2,286,479	82.6%	1,889,630	12.83%	2,132,019	67.95%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	65,553	18.8%	67,226	102,902	271.6%	74,394	18.73%	78,035	0.00%
(18) TOTAL Bfr EXPORT	1,066,539	7.4%	1,145,109	2,389,381.17	82.2%	1,964,024	12.53%	2,210,055	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,066,539	7.4%	1,145,109	2,389,381	82.2%	1,964,024	12.53%	2,210,055	70%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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

NON-COIN DEMAND LOSSES

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,355,602**	**1,495,207**	**80,028**	**431,772**	**46,933**	**42,168**	**57,598**	**81,796**	**67,801**	**31,866**	**12,814**	[redacted]				
(2) FEBRUARY	**2,286,060**	**1,437,837**	**82,985**	**422,524**	**48,773**	**44,548**	**48,202**	**88,132**	**67,622**	**33,064**	**4,674**					
(3) MARCH	2,007,439	1,191,699	70,240	362,219	46,873	36,567	43,515	76,845	139,488	30,557	1,794					
(4) APRIL	1,693,838	977,652	54,238	291,476	45,631	30,414	42,620	81,262	138,935	21,902	2,212					
(5) MAY	1,434,982	750,419	46,163	257,470	42,793	35,281	47,820	89,922	138,592	15,612	2,607					
(6) JUNE	1,313,496	600,757	47,944	272,629	55,357	32,400	43,956	88,865	138,592	15,918	2,389					
(7) JULY	1,373,569	627,956	51,444	295,626	53,815	37,221	51,551	90,054	138,484	16,401	2,623					
(8) AUGUST	1,391,012	703,573	44,693	268,909	51,138	30,453	39,236	85,535	138,564	15,238	2,193					
(9) SEPTEMBER	1,320,718	572,585	48,692	295,996	54,324	31,480	49,363	100,746	138,526	15,861	2,272					
(10) OCTOBER	1,483,650	730,872	53,480	309,387	48,535	36,756	48,813	81,802	138,819	22,306	1,669					
(11) NOVEMBER	1,871,379	1,033,180	60,221	354,020	43,787	35,759	51,826	97,127	139,835	24,619	19,790					
(12) DECEMBER	**2,141,751**	**1,418,145**	**67,320**	**341,104**	**41,229**	**38,528**	**38,642**	**75,564**	**67,846**	**28,772**	**14,870**					
(13) TOT. SUMMED DMD.	20,673,498	11,539,883	707,448	3,903,132	579,189	431,577	563,142	1,037,648	1,453,105	272,117	69,907					
(14) 3 C/P DEMANDS	**6,783,414**	**4,351,189**	**230,332**	**1,195,401**	**136,936**	**125,244**	**144,442**	**245,492**	**203,269**	**93,701**	**32,357**					
(14) 3 C/P AVE DEMANDS	2,261,138	1,450,396	76,777	398,467	45,645	41,748	48,147	81,831	67,756	31,234	10,786	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,625**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**224,867**
	C/P INTERRUPTIBLE RIDER DEMANDS	**67,170**
	C/P FIRM LARGE INDUST. DEMANDS	**14,626**

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NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,093,627	1,309,469	71,176	388,367	43,920	36,984	51,933	77,384	65,000	30,554	11,222	[redacted]				
(2) FEBRUARY	2,047,318	1,269,272	74,330	382,499	45,829	39,381	43,735	83,666	65,000	31,787	4,126					
(3) MARCH	1,836,793	1,074,148	64,091	333,465	44,517	32,999	40,138	73,607	135,000	29,574	1,617					
(4) APRIL	1,568,181	892,049	50,029	270,986	43,606	27,780	39,691	78,244	135,000	21,281	2,018					
(5) MAY	1,339,778	689,980	42,871	240,847	41,053	32,470	44,802	86,863	135,000	15,211	2,397					
(6) JUNE	1,240,195	558,976	44,995	257,465	53,426	30,172	41,567	86,273	135,000	15,569	2,222					
(7) JULY	1,287,019	578,781	47,877	277,077	51,691	34,338	48,389	87,080	135,000	15,996	2,418					
(8) AUGUST	1,300,316	647,317	41,529	251,675	49,075	28,045	36,778	82,648	135,000	14,852	2,017					
(9) SEPTEMBER	1,237,940	527,249	45,279	277,214	52,155	29,015	46,302	97,380	135,000	15,466	2,092					
(10) OCTOBER	1,380,123	668,609	49,443	288,237	46,443	33,659	45,551	78,850	135,000	21,694	1,527					
(11) NOVEMBER	1,703,978	924,211	54,579	323,926	41,424	32,028	47,518	92,732	135,000	23,770	17,703					
(12) DECEMBER	1,899,271	1,239,496	59,767	306,317	38,542	33,726	34,787	71,426	65,000	27,573	12,997					
(13) TOT. SUMMED DMD.	18,934,538	10,379,557	645,964	3,598,075	551,681	390,598	521,190	996,152	1,410,000	263,326	62,357					
(14) 3 C/P DEMANDS	6,040,215	3,818,238	205,273	1,077,183	128,291	110,091	130,456	232,475	195,000	89,914	28,344					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,625

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 211,850

C/P INTERRUPTIBLE RIDER DEMANDS 67,170

C/P FIRM LARGE INDUST. DEMANDS 10,214

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	1.00	0.94	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.11	1.06	0.49	1.02	6.01
(4) APRIL	1.33	1.48	1.42	1.37	1.00	1.37	1.13	1.01	0.49	1.43	4.88
(5) MAY	1.58	1.93	1.66	1.55	1.07	1.18	1.01	0.91	0.49	2.00	4.14
(6) JUNE	1.72	2.41	1.60	1.46	0.82	1.29	1.10	0.92	0.49	1.96	4.52
(7) JULY	1.65	2.31	1.49	1.35	0.85	1.12	0.93	0.91	0.49	1.90	4.11
(8) AUGUST	1.63	2.06	1.72	1.48	0.89	1.37	1.23	0.96	0.49	2.05	4.92
(9) SEPTEMBER	1.71	2.53	1.58	1.35	0.84	1.33	0.98	0.81	0.49	1.97	4.75
(10) OCTOBER	1.52	1.98	1.44	1.29	0.94	1.14	0.99	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.40	1.27	1.13	1.04	1.17	0.93	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	1.00	1.09	0.73

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19
May, June	1.65	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98
Jul, Aug, Sep	1.66	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97
Oct, Nov	1.35	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

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PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

	MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1)	(1) JANUARY	8.07%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(2)										
(1)	(2) FEBRUARY	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(2)										
(1)	(3) MARCH	8.00%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(2)										
(1)	(4) APRIL	7.39%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(2)										
(1)	(5) MAY	7.06%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(2)										
(1)	(6) JUNE	6.93%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(2)										
(1)	(7) JULY	6.66%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(2)										
(1)	(8) AUGUST	6.32%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(2)										
(1)	(9) SEPTEMBER	6.70%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(2)										
(1)	(10) OCTOBER	6.93%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(2)										
(1)	(11) NOVEMBER	7.69%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(2)										
(1)	(12) DECEMBER	7.68%	8.27%	8.22%	7.91%	5.11%	7.73%	6.78%	3.58%	8.26%
(2)										
(1)	**(13) ANNUAL AVE**	**7.38%**	**8.25%**	**8.16%**	**7.83%**	**5.02%**	**7.64%**	**6.68%**	**3.52%**	**8.14%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.56%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.70%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.33%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.05%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.15%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
5.92%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
6.77%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.03%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
6.74%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
7.55%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
9.88%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
12.83%	14.41%	12.64%	11.36%	6.97%	14.24%	11.08%	5.79%	14.41%
9.18%	**11.18%**	**9.52%**	**8.48%**	**4.99%**	**10.49%**	**8.05%**	**4.17%**	**12.11%**

EXHIBIT 9D
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NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.63%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.57%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	4.96%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.63%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.50%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.23%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	3.89%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.27%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.50%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.26%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	5.25%	5.84%	5.79%	5.48%	2.68%	5.30%	4.35%	1.15%	5.83%
(13) ANNUAL AVE	**4.95%**	**5.82%**	**5.73%**	**5.40%**	**2.59%**	**5.21%**	**4.25%**	**1.09%**	**5.71%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND 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

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.34%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%
7.48%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%
5.11%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%
3.83%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%
2.93%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%
1.70%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%
2.54%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%
2.81%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%
2.52%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%
3.33%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%
5.66%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%
8.60%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	1.57%	10.19%
4.96%	**6.96%**	**5.29%**	**4.26%**	**0.76%**	**6.27%**	**3.83%**	**-0.06%**	**7.88%**

Transmission Losses

2.43%	4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

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	64.4%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.4%
(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	17.7%
(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	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.1%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.6%
(8) PHP	304,283	2.3%	311,353	199,370	32.6%	65,000	4.3%	67,801	52.42%	203,269	3.0%
(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	77,000	8.1%	83,268	21,982	51.1%	11,222	14.2%	12,814	74.18%	32,357	0.5%
(11) SUB-TOTAL	9,923,466	7.4%	10,656,169	2,744,093	76.0%	2,086,010	12.6%	2,347,983	51.80863%	6,758,364	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	700,774	0	718,273	117,118	2	72,723	0	76,246	1	240,665	
(18) TOTAL Bfr EXPORT	10,624,240	7.1%	11,374,442	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.56%	6,999,029	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,624,240	7.1%	11,374,442	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.56%	6,999,029	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE										
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987
HV TRANSMISSION SERVICE										
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214
(24) MUNICIPAL	67,806	4.2%	70,645	15,245	108.3%	16,512	4.2%	17,203	45.0%	50,924
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)										
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882
(31) LARGE GENERAL	357,053	4.8%	374,976	62,656	70.1%	43,920	4.8%	46,933	86.8%	136,936
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874
(34) LG, LIR, MUNICIPAL SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep 17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$507,794	$462,874	8.95	$176,655	$1,147,323	$1,112,720	96.98	$1,144,848.0	$2,475.379	0.216%
(2) SMALL GENERAL	27,110	31,960	8.97	11,007	$70,077	$72,990	104.16	$69,948.2	$128.534	0.184%
(3) GENERAL	139,770	193,855	8.95	8,055	$341,679	$356,973	104.48	$341,041.7	$637.561	0.187%
(4) LARGE GENERAL	14,372	31,191	8.74	393	$45,957	$48,030	104.51	$45,887.1	$69.642	0.152%
(5) SMALL INDUSTRIAL	14,908	22,762	8.95	1,449	$39,120	$40,878	104.50	$39,053.1	$66.384	0.170%
(6) MEDIUM INDUSTRIAL	16,676	36,691	8.85	287	$53,654	$56,085	104.53	$53,581.1	$72.696	0.136%
(7) LARGE INDUSTRIAL	12,641	59,704	8.60	664	$73,009	$76,283	104.49	$72,886.0	$122.889	0.169%
(8) ELI 2P-RTP	7,785	26,063	8.57	69	$33,917	$39,938	117.75	$37,589.4	($3,672.172)	-9.769%
(9) MUNICIPAL	8,915	10,687	8.52	166	$19,768	$20,636	104.39	$19,717.5	$50.438	0.256%
(10) UNMETERED	12,605	6,902	8.96	3,475	$22,982	$22,961	99.91	$22,962.2	$19.921	0.087%
(11) SUB-TOTAL	$762,577	$882,689	8.89	$202,220	**$1,847,486**	$1,847,494	100.00	$1,847,514.5	($28.7)	-0.002%
(12) DIRECT EXP./ REV					$86,863	$94,587		$86,835.5	$27.180	0.031%
(13) RETURN ON DIRECT EXP.					$7,725	$0		$7,723.0	$1.546	0.020%
(14) TOTAL					$1,942,073	$1,942,081	8	$1,942,072.913	($0.0)	0.000%
					94,587	$94,587	-			

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE							RATE BASE 2026	RATE BASE 2027
(1)	STEAM PLANT	458,622						419,903	497,342
(2)	***STEAM PLANT - CWIP***	***4,174***						***4,374***	***3,974***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930						352,418	335,442
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(5)	HYDRO PLANT	703,062						685,374	720,751
(6)	***HYDRO PLANT - CWIP***	***38,477***						***33,823***	***43,131***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863						10,884	10,842
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(9)	WIND PLANT	153,668						158,510	148,826
(10)	***WIND PLANT - CWIP***	***196***						***196***	***196***
(11)	SOLAR PLANT	1,224						1,255	1,193
(12)	***SOLAR PLANT - CWIP***	***-0***						***-0***	***-0***
(13)									
(14)	GAS TURBINE - OTHER PLANT	77,087						76,069	78,105
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***2,431***						***692***	***4,171***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(18)	LM6000 PLANT	96,186						92,802	99,569
(19)	***LM6000 PLANT - CWIP***	***186***						***60***	***312***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0						0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
			Check						
	Total Generation Plant bfr Gen-related Transmission Assets	***1,844,643***	1,844,643					***1,797,215***	***1,892,070***
	Total Generation CWIP bfr Gen-related Transmission Assets	***45,464***	45,464					***39,145***	***51,784***
(22)	***Total Generation bfr Gen-related Transmission Assets***	***1,890,107***	1,890,107					***1,836,360***	***1,943,854***
	ECEI Batteries Plant	166,178						***171,846***	***160,511***
	ECEI Batteries CWIP	-0						***-0***	***-0***
	Generation-related Trans Assets Plant	64,074						***51,342***	***76,806***
	Generation-related Trans Assets CWIP	0						***0***	***0***
	Subtotal	***230,253***						***223,188***	***237,317***
	Total Generation Plant	***2,074,895***						***2,020,403***	***2,129,388***
	Total Generation CWIP	***45,464***						***39,145***	***51,784***
	Total Generation	***2,120,360***						***2,059,548***	***2,181,171***
(23)			**T&D Adj.**				**Average RB before T&D Adj.**		
(24)	TRANSMISSION PLANT	814,285	($187,906)				1,002,191	973,897	1,030,485
(25)	***TRANSMISSION PLANT - CWIP***	***182,943***					182,943	***141,193***	***224,692***
(26)	***Total Transmission***	***997,227***					1,185,133	***1,115,090***	***1,255,177***
(27)									
(28)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(29)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(30)					**CWIP**		**CWIP**		
(31)			**T&D Adj.**	**Distr. CWIP**	**2026**		**2027**	**Average Distr. RB before CWIP & T&D Adj.**	
(32)	DIST.PLT.- LAND	$5,050	$477.6	9	9		9	$4,563	4,563	4,563
(33)	DIST.PLT.- EASEMENTS & SURVEY	$207,143	$164	410	398		422	$206,569	191,758	221,380
(34)	DIST.PLT.- OTHER	$20,781	$29,205	(17)	-17		-16	($8,408)	-8,207	-8,609
(35)	DIST.PLT.- SUBSTATIONS	$192,024	$180,562	23	22		23	$11,438	10,629	12,248
(36)	DIST.PLT.- POLES & FIXTURES	$441,257	$6,531	861	854		869	$433,865	411,842	455,888
(37)	DIST.PLT.- O/H LINES	$188,928	($32,107)	438	443		434	$220,596	213,626	227,567
(38)	DIST.PLT.- U/G LINES	$61,657	$3,073	116	122		111	$58,468	58,805	58,131
(39)	DIST.PLT.- LINE TRANSFORMERS	$405,674	$0	804	801		807	$404,870	386,240	423,499
(40)	DIST.PLT.- SERVICES	$58,531	$0	116	119		113	$58,415	57,265	59,565
(41)	DIST.PLT.- METERS	$68,109	$0	135	143		127	$67,974	69,056	66,892
(42)	DIST.PLT.- STREET LIGHTING	$36,113		72	73		70	$36,041	35,405	36,677
(43)										
(44)	***Total***	***$1,685,267***	***$187,906***	***2,968***	***2,968***		***2,968***	***$1,494,392***	***$1,430,983***	***$1,557,802***
(45)			**2024 Actuals**							
(46)	SUBSTS.-DISTRIBUTION BULK POWER	$176,685	$41,794	92%						
(47)	SUBSTS.-DISTRIBUTION GENERAL	$15,338	$3,628	8%						
(48)		$192,024	$45,422	100%						
(49)										
(50)	DISTRIBUTION	34,037							37,483	30,590
(51)	TRANSMISSION	2,509							2,708	2,311
(52)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282							37,252	41,312
(53)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565							54,831	64,298
(54)	RETAIL	36,737							39,858	33,616
(55)	NON-FUNCTIONALIZED	297,058							297,891	296,226
(56)	GENERAL PROPERTY PLANT	469,187							470,022	468,353
(57)	**GENERAL PROPERTY PLANT - CWIP**	29,234							19,601	38,868
(58)	**Total General Property**	***498,422***							489,623	507,221
(59)			**Check**							
(60)	***Total Plant in Service***	4,810,413	5,040,666						***4,895,304***	***5,186,027***
(61)	***Total Plant CWIP***	260,609	260,609						***202,907***	***318,312***
(62)	***Total Plant***	***5,071,023***	***5,301,275***						***5,098,211***	***5,504,339***
(63)										
(64)	**WORKING CAPITAL & DEFERRED CHARGES**									
(65)										
(66)	WORKING CAPITAL - CASH FUEL	0							0	0
(67)	WORKING CAPITAL - CASH OTHER	126,109		Source: 2014 COSS					137,528	114,690
(68)	WORKING CAPITAL - MAT. & SUP. FUEL	219,858		84,441					301,971	286,993
(69)	WORKING CAPITAL - MAT. & SUP. OTHER	74,624		28,661						
(70)	DEFERRED CHARGES - Financing	20,546		113,102					21,099	19,993
(71)	DEFERRED CHARGES - Tax	22,739							23,925	21,553
(72)	DEFERRED CHARGES - Pension	184,035							170,285	197,785
(73)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO	ARO average				
(74)	DEFERRED CHARGES - FAM Deferral	3,900							8,624	-823
(75)	DEFERRED CHARGES - Other	20,888							24,897	16,879
(76)	DEFERRED CHARGES - Other (DSM)	446							795	97
(77)	DEFERRED CHARGES - Other (LED)	-2							-2	-2
(78)	DEFERRED CHARGES - FCR	16,136			Adjustment		***Average ARO***		5,171	27,100
(79)	DEFERRED Credits - ARO Steam	-85,653			0		-85,653		***-83,440***	***-87,867***
(80)	DEFERRED Credits - ARO Hydro	-42,561			0		-42,561		***-41,468***	***-43,655***
(81)	DEFERRED Credits - ARO Wind	-17,384			0		-17,384		***-16,933***	***-17,835***
(82)	DEFERRED Credits - ARO LM6000	-1,468			0		-1,468		***-1,430***	***-1,506***
(83)	DEFERRED Credits - ARO CT	-6,573			0		-6,573		***-6,404***	***-6,742***
(84)	DEFERRED Credits - ARO Transformers (Transmission)	-7			0		-7		***-16***	***2***
(85)	DEFERRED Credits - ARO Substations (Distribution)	-1			0		-1		***-1***	***-1***
(86)	DEFERRED Credits - ARO Transformers (Distribution)	-7			0		-7		***-16***	***3***
(87)	DEFERRED Credits - Other (Steam)	-30,940							-30,128	-31,753
(88)	DEFERRED Credits - Cost of Removal Liability (COR)	-7,260							3,821	-18,341
(89)	CONTRACT RECEIVABLE	97,427							95,331	99,523
(90)	***Total***	***594,852***			0		-153,654	594,852	613,609	576,094
(91)										
(92)	Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedule	(149,707)	(157,600)
(93)								ARO & COR from RB Tbl	-149,709	-157,601
(94)	***Total Rate Base***	***5,665,874***					0	Var	-1.1768	-1.1768
(95)									0%	0%
(96)										
(97)	***ARO TOTAL***	***-153,654***							***-149,707***	***-157,600***
(98)										
(99)	**OPERATING EXPENSES**									
(100)										
(101)	**OFFICE OF THE PRESIDENT**									
(102)	EXECUTIVE MANAGEMENT	1,877.0								
(103)										
(104)	CORPORATE INSURANCE	10,029.1								
(105)	CORPORATE SECRETARY	1,792.5								
(106)	CORPORATE SECRETARY & INSURANCE	11,821.6								
(107)										
(108)	LEGAL SERVICES	5,177								
(109)										
(110)	**VP EXTERNAL RELATIONS**									
(111)	COMM. & PUBLIC AFFAIRS	3,549.7								
(112)										
(113)										
(114)	ENVIRONMENTAL POLICIES & PROGRAMS	322								
(115)										
(116)										
(117)	**CUSTOMER OPERATIONS:**									
(118)										
(119)	**Labour-related O&M**									
(120)	GENERATION	69,509.7	69,509.7							
(121)	TRANSMISSION	18,909.1								
(122)	DISTRIBUTION	54,088.6	72,997.8	72,997.8	0.0					
(123)	RETAIL	32,063.9								
(124)	***TOTAL FUNCTIONAL AREAS***	***174,571.36***	105,061.7	105,061.70	0.0					
(125)										
(126)	**Corporate Groups**									
(127)	(15) EXECUTIVE MANAGEMENT	1,312.7								
(128)	(16) LEGAL SERVICES	1,938.0								
(129)	(16) CORP. SECRETARY	-								
(130)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2								
(131)	(18) REGULATORY AFFAIRS	2,357.4								
(132)	(19) FINANCE GROUP	4,047.7								
(133)	(20) PROCUREMENT	7,620.6								
(134)	(20) IT	20,139.1								
(135)	(21) HUMAN RESOURCES	6,461.9								
(136)	GENERATION SERVICES	9,518.3								
(137)	(25) OTHER EXPENSES	15,013.7								
(138)	***TOTAL CORPORATE GROUPS***	***70,207.84***								

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line	Item								
(139)									
(140)	***TOTAL LABOUR RELATED***	***244,779.20***	244,779.2	0.0					
(141)	TRANSMISSION CONTROL CENTER	3,619.3							
(142)	**GENERATION, TRANSMISSION AND DISTRIBUTION**								
(143)	TRANSMISSION BEFORE STORM EXPENSES	21,298		99%					
(144)	TRANSMISSION STORM EXPENSES	248		1%					
(145)	**TRANSMISSION TOTAL**	**21,546**	**0**						
(146)	DISTRIBUTION TOTAL:								
(147)	SUBSTATIONS	1,541.4							
	OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7		60%					
	OVERHEAD LINES STORM EXPENSES	23,565.1		40%					
(148)	OVERHEAD LINES	**58,912.8**	**0**	**1**					
(149)	UNDERGROUND LINES	589.0							
(150)	LINE TRANSFORMERS	0.0							
(151)	METERS	0.0							
(152)	COMMUNICATIONS	0.0							
(153)	STREET LIGHTING	589.0							
(154)	***TOTAL DISTRIBUTION***	***61,632.2***							
(155)									
(156)	***TOTAL G &T & D***	***83,178.5***	85,219.5	-2,041.0					
(157)			Amount	Weights	Source: CS subfunctionalization Sep 7				
(158)	**CUSTOMER SERVICE**								
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2		5.4%	2,302,586				
(160)	CUSTOMER SOLUTIONS	3,844.5		13.4%	5,755,023				
(161)	***Total***	***5,382.7***		18.8%	***8,057,609***				
(162)									
(163)	**CALL CENTRE**								
(164)	CUSTOMER CARE ADMIN	1,235.0		4.3%	1,848,731				
(165)	CUSTOMER CARE	6,939.6		24.3%	10,388,221				
(166)	***Total***	***8,174.6***		28.6%	***12,236,952***				
(167)									
(168)	**REVENUE OPERATIONS**								
(169)	BILLING SERVICES & PAYMENTS	2,298.4		8.0%	3,440,617				
(170)	REVENUE OPS ADMIN	-		0.0%	-				
(171)	METER DATA SERVICES	440.5		1.5%	659,475				
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9		4.2%	1,787,184				
(173)	METER SERVICES - FIELD	1,446.7		5.1%	2,165,666				
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9		16.3%	6,968,071				
(175)	METER SERVICES - INSPECTORS	-	7,736	0.0%	-				
(176)	BAD DEBT EXPENSE	5,012.9		17.5%	7,503,950				
(177)	***Total***	***15,047.3***		52.6%	***22,524,963***				
	Customer Service Total	***28,604.7***	**28,604.7**	100.0%	***42,819,524***				
(178)			**0**						
(179)									

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total
2018	$327,285	$344,541	$3,357,528	$4,029,354
2019	$376,974	$313,557	$2,520,302	$3,210,832
2020	$468,469	$476,164	$4,443,777	$5,388,410
2021	$512,276	$450,573	$1,222,361	$2,185,211
2022	$430,329	$693,297	$6,478,847	$7,602,473
2023	$418,234	$348,956	$2,871,700	$3,638,890
2024	$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total	$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split	9.9%	10.4%	79.7%	100.0%
2026 Estimate	$938.34	$992.68	$7,581.94	$9,513

Line	Item								
(180)	**REGULATORY AFFAIRS**								
(181)	Advocacy Expense	1,931.0							
(182)	Other Expenses	7,581.9							
(183)	***Subtotal***	***9,513.0***							
(184)									
(185)	**Generation Services**								
(186)	Environmental Services	2,623.4							
(187)	Project Implementation	1,082.7							
(188)	EAM	8,631.4							
(189)	***Total***	***12,337.5***							
(190)									
(191)	**SENIOR VP & CFO**								
(192)	(a) INTERNAL AUDIT	1,824.9							
(193)	(b) INVESTOR RELATIONS	277.7							
(194)	(c) VP FINANCE & TREASURER	469.7							
(195)	(d) TREASURER	435.1							
(196)	(e) CORPORATE TAX	907.6							
(197)	**-- GM FINANCE**								
(198)	(a) CORPORATE CONTROLLER	3,645.7							
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0							
(200)									
(201)	**VP ENTERPRISE SERVICES**								
(202)	-- PROCUREMENT & FACILITIES	12,656.2							
(203)	-- INFORMATION TECHNOLOGY	47,662.3							
(204)									
(205)	**VP HUMAN RESOURCES**								
(206)	-- HUMAN RESOURCES	11,248.4							
(207)									
(208)	**POWER PRODUCTION**								
(209)	-- POWER PRODUCTION - FUEL	366,094.3							
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7							
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5							
(212)	-- POWER PRODUCTION - WIND	8,527.7				Factor			
(213)	-- POWER PRODUCTION - SOLAR	139.2							
(213)	-- POWER PRODUCTION - LM6000	656.5							
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9							
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9							
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT								
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3							
(218)	-- POWER PRODUCTION - GEN. SERV.								
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0							
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	2,041.0							
(221)	-- POWER PRODUCTION - H/R								
(222)	-- POWER PRODUCTION - ENVIR. POLICY								
(223)	-- POWER PRODUCTION - EXECUTIVE								
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8							
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2							
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,196.8							
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,829.1							
(228)	-- PURCHASED POWER - MARITIME LINK	203,880	90,039.5	87,998.5					
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0							
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7							
(231)	-- PURCHASED POWER - Imports	89,972.5							
(232)	-- BUTU CAPACITY CREDIT	394.5							
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.56	System Planniing and ECI				
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0							
(235)	DSM EXPENSES - Demand-related ATL Classes		924,980.0	924,980.0	0.0				
(236)	DSM EXPENSES - Energy-related ATL Classes								
(237)	DSM EXPENSES - Directly Assigned ATL Classes								
(238)	DSM EXPENSES - BTL Classes								
(239)	FCR DEFERRAL	0							
(240)	GRANTS IN LIEU OF TAXES	51,549		Adj to Balance =	0				
(241)									
(242)	***DEPRECIATION AND ACCRETION :***				ADJUSTMENT	TOTAL		DEPRECIATION	ACCRETION
(243)									
(244)	***GENERATION***								
(245)	STEAM	49,858.8	**0.000**	0.0	49,859		49,859	47,135	2,724
(246)	HYDRO	17,266.3		0.0	17,266		17,266	16,586	680
(247)	WIND	13,334.4		0.0	13,334		13,334	13,078	257
(248)	SOLAR	61.5		0.0	61		61	61	0
(249)	LM6000	7,371.9		0.0	7,372		7,372	7,394	-22
(250)	GAS TURBINE - OTHER	3,238.8		0.0	3,239		3,239	3,057	182
(251)	***TOTAL GENERATION***	***91,131.6***		***0.0***	***91,131.6***	***0.0***	***91,131.6***	***87,310.2***	***3,821.4***
(252)									
(253)	*ECEI BATTERIES*	8,877.2						8,877	
(254)	*GEN-RELATED TRANS ASSETS*	1,695.0						1,695	
(255)									
(256)	***TOTAL GENERATION***	***101,703.9***							
(257)									
(258)									
(259)	***TRANSMSSION***								
(260)	Transmission - HV	0		0.0	0.0	0	0	0	0
(261)	Transmission - EHV	31,475	**0.0**	0.0	31,475.4	-10,096	41,571	41,571	0
(262)	***TOTAL TRANSMISSION***	***31,475.4***		***0***	***31,475***	***-10,096***	***41,571***	***41,571***	***0***
(263)									
(264)	***DISTRIBUTION***								
(265)	DISTRIBUTION - Land	0.0	0	0.0	0		0	0	0
(266)	DISTRIBUTION - Easements	3,573.7	0	0.0	3,574	2.5	3,571	3,571	0
(267)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9	431	431	0
(268)	DISTRIBUTION - Substations	9,632.0	0	0.0	9,632	9,114.9	517	517	0
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5	21,893	21,893	0
(270)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)	13,179	13,179	0
(271)	DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997	67.9	2,929	2,929	0
(272)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216		30,216	30,216	0
(273)	DISTRIBUTION - Services	3,513.5	0	0.0	3,514		3,514	3,514	0
(274)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399		8,399	8,399	0
(275)	DISTRIBUTION -Streetlights	4,917.7	0	0.0	4,918		4,918	4,918	0
(276)	***DISTRIBUTION TOTAL***	***99,661.9***	*0.000*	0	**99,662**	10095.66747	89566.25737	89566.25737	0
(277)									
(278)	***GENERAL PROPERTY***			***Adj***					
(279)	GENERATION	0.0					0	0	0
(280)	DISTRIBUTION	6,892.9		0.0	6,893		6,893	6,893	0
(281)	TRANSMISSION	396.6		0.0	397		397	397	0
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7		0.0	2,990		2,990	2,990	0
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3		0.0	8,575		8,575	8,575	0
(284)	RETAIL	6,242.3		0.0	6,242		6,242	6,242	0
(285)	NON-FUNCTIONALIZED	42,846.9		0.0	42,847		42,847	42,847	0
(286)	***GENERAL PROPERTY***	***67,943.7***		***0***	***67,944***		**67,944**	***67,944***	***0***
(287)				***0.0***	***199,324***	***20,191.3***	***179,133***	***179,133***	***0***
(288)	***TOTAL DEPRECIATION AND ACCRETION***	***290,212.7***		**0.0**	**290,212.7**	**0.0**	**290,212.7**	**286,391.3**	**3,821.4**

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

(289)											
(290)	GLACE BAY RETIREMENT	**0**			Interest Charges				Corporate Taxes		
(291)	INTEREST CHARGES	154,075		Interest & Other Exp	146,918	**0.0**		Corporate Income Tax	2,729	**0.00**	
(292)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**24,500.0**	**0**		Regulatory Amort.	**8,279**	**0**	
(293)	CORPORATE TAXES	11,008		Allowance for Funds	(17,343)			Costs of Goods Sold	0		
(294)	RETAINED EARNINGS	212,356	**0.00**	Net	154,075			Settlement Adj.	0		
(295)	***Normal Interruption Cost***	***160.44***							11,008		
(296)	**Interr. Rider Coincident Demand & CD Losses**	***69,857***									
(297)	***PHP Interruptible Credit Data Inputs***										
(298)	Power Factor Adjustment	*1.06*									
(299)	LIR Credit ($/kVA)	*-13.107*									
(300)	% Premium for Priority Interruptions	10.0%									
(301)	**OPERATING ALLOCATIONS**										
(302)	**FCR Deferral - Generation**	**67.30%**									
(303)	**FCR Deferral - Transmission**	**32.70%**									
(304)		***100.00%***									
(305)											
(305)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023								
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%								
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%								
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%								
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%								
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%								
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%								
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%								
(313)	CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP	0.00%	0.00%								
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%								
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%								
(316)	***Total***	***100.00%***									
(317)											
(318)	**METER DATA SERVICES ALLOCATORS**										
(319)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%								
(320)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%								
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%								
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%								
(323)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%								
(324)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%								
(325)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%								
(326)	METER DATA SERVICES ALLOCATOR - ELI 2P-RTP	0.43%	0.43%								
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%								
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%								
(329)	***Total***	100.00%	100.43%								
(330)			2023 COSS								
(331)	**UNIT METER COSTS**										
(332)	Residential	129.17	113.00								
(333)	Small General	146.15	111.72								
(334)	General	565.62	392.00								
(335)	Large General	1,811.88	692.00								
(336)	Small Industrial	589.45	196.84								
(337)	Medium Industrial	1,611.77	692.00								
(338)	Large Industrial	1,891.93	1,106.00								
(339)	ELI 2P-RTP	1,824.69	1,106.00								
(340)	Municipal	1,891.93	1,106.00								
(341)	Unmetered	-									
(342)											
(343)	**DIRECT FAM-related EXPENSES**										
(344)	FUEL	55,224.498									
(345)	PURCHASES - OTHER THAN BIOMASS AND WIND	91.136									
(346)	PURCHASES - BIOMASS	69.363									
(347)	MARITIME LINK	667.587									
(348)	PURCHASES - WIND ERIS	106.816									
(349)	PURCHASES - WIND NRIS	583.407									
(350)	IMPORTS	295.503									
(351)	BUTU CAPACITY CREDIT	(394.480)									
(352)	EXPORT SALES	-									
(353)	***Total***	***56,643.830***									
(354)											
(355)	**TOTAL REVENUE OF ATL RATE CLASSES**										
(356)	Switch from Prelim to Actual		56,643.830	1.00	1						
(357)	ELECTRIC REVENUE - DOMESTIC - REG	1,112,720.32	1,112,720.32	1,112,720							
(358)	ELECTRIC REVENUE - SMALL GENERAL	72,989.85	72,989.85	72,990							
(359)	ELECTRIC REVENUE - GENERAL	356,972.60	356,972.60	356,973							
(360)	ELECTRIC REVENUE - GENERAL LARGE	48,029.79	48,029.79	48,030							
(361)	ELECTRIC REVENUE - SMALL INDUST.	40,878.32	40,878.32	40,878							
(362)	ELECTRIC REVENUE - MEDIUM INDUST.	56,084.52	56,084.52	56,085							
(363)	ELECTRIC REVENUE - LARGE INDUSTRIAL	76,283.46	76,283.46	76,283							
(364)	ELECTRIC REVENUE - ELI 2P-RTP	39,937.76	39,937.76	39,938	0						
(365)	ELECTRIC REVENUE - MUNICIPAL	20,636.19	20,636.19	20,636							
(366)	ELECTRIC REVENUE - UNMETERED	22,961.29	22,961.29	22,961							
(367)	***Total***	**1,847,494.12**	**1,847,494.12**	1,847,494.12	$2,054,585				0		
(368)			0	$112,503	$94,587	BTL					
(369)	EXPORT SALES	-			1959997.377				112503.2596		
(370)	FX Interest										
(371)											
(372)	**FX COST REVENUE OF BTL RATE CLASSES**					Var					
(373)	SHORE POWER	PROD	11.680		11.680			0.000			
(374)	SHORE POWER	TRANS	0.00		0.000			0.000			
(375)	SHORE POWER	DIST	21.79		21.795			0.000			
(376)	SHORE POWER	RETAIL	4.99	38.46	4.988	38.5		0.000	0.0		
(377)	GEN.REPL./LOAD FOLL.	PROD	(112.31)		(112.307)			0.000			
(378)	GEN.REPL./LOAD FOLL.	TRANS	-		-			0.000			
(379)	GEN.REPL./LOAD FOLL.	DIST	-		-			0.000			
(380)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	-37.1	75.217	-37.1		0.000	0.0		
(381)	ELIADC	PROD	1,012.53		1,012.529			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	941.45		941.452			0.000			
(386)	BUTU	TRANS	-		-			0.000			
(387)	BUTU	DIST	-		-			0.000			
(388)	BUTU	RETAIL	31.27	972.7	31.273	972.7		0.000	0.0		
(389)	SPILL	PROD	-		-			0.000			
(390)	SPILL	TRANS	-		-			0.000			
(391)	SPILL	DIST	-		-			0.000			
(392)	SPILL	RETAIL	5.21	5.2	5.212	5.2		0.000	0.0		
(393)	REAL TIME PRICING	PROD	162.75		162.746			0.000			
(394)	REAL TIME PRICING	TRANS	107.69		107.690			0.000			
(395)	REAL TIME PRICING	DIST	-		-			0.000			
(396)	REAL TIME PRICING	RETAIL	1.24	271.7	1.235	271.7		0.000	0.0		
(397)	OATT	PROD	211.04		211.040			0.000			
(398)	OATT	TRANS	513.45		513.448			0.000			
(399)	OATT	DIST	-		-			0.000			
(400)	OATT	RETAIL	19.74	744.2	19.742	744.2		0.000	0.0		
(401)	EBS	PROD	1,927.02		1,927.022			0.000			
(402)	EBS	TRANS	871.35		871.353			0.000			
(403)	EBS	DIST	1,529.30		1,529.297			0.000			
(404)	EBS	RETAIL	123.70		123.698	4,451.4		0.000			
(405)	RTR	PROD	13,109.89		13,109.892			0.000			
(406)	RTR	TRANS	5,927.98		5,927.979			0.000			
(407)	RTR	DIST	10,404.10		10,404.099			0.000			
(408)	RTR	RETAIL	841.54		841.544	30,283.5		0.000			
(409)	***Total***	***37,742.626***	**-**	***37,742.626***	***37,742.6***		***0.000***	***0.0***			
(410)											
(411)	**TOTAL REVENUE OF BTL RATE CLASSES**										
(412)	SHORE POWER		153.1		153.1			0.000			
(413)	GEN.REPL./LOAD FOLL		1,136.6		1,136.6			0.000			
(414)	ELIADC		41,826.9		41,826.9			0.000			
(415)	BUTU		3,246.9		3,246.9			0.000			
(416)	SPILL		5.2		5.2			0.000			
(417)	REAL TIME PRICING		1,296.0		1,296.0			0.000			
(418)	OATT		744.2	48,408.864	744.2			0.000		41859.47099	
(419)	EBS		15,694.1		15,694.1						
(420)	RTR		30,283.5	94,386.456	30,283.5						
(421)	SOLAR GARDEN RIDER (SGR)		200.7	**-**	***94,386.456***			***0.000***			
(422)	***TOTAL***		***94,587.163***						0		
				Historic Class							
(423)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***	2027 Budg. =	***6,032.0824***					
(424)	LATE PAYMENT CHARGE - DOMESTIC		4,926.3	81.7%							
(425)	LATE PAYMENT CHARGE - SMALL GENERAL		280.5	4.7%							
(426)	LATE PAYMENT CHARGE - GENERAL		647.5	10.7%							
(427)	LATE PAYMENT CHARGE - GENERAL LARGE		2.8	0.0%							
(428)	LATE PAYMENT CHARGE - SMALL INDUST.		72.4	1.2%							
(429)	LATE PAYMENT CHARGE - MEDIUM INDUST.		96.3	1.6%							
(430)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%							
(431)	LATE PAYMENT CHARGE - ELI 2P-RTP		-	0.0%							
(432)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%							
(433)	LATE PAYMENT CHARGE - UNMETERED		5.0	0.1%							
(434)	***TOTAL***		***6,032.1***	100.0%							
(435)											
(436)											

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

			Historic Class			
(437)	**Connection Charges & Removal of Meters**		***Weighted Ave***	Connection Charges	Removal of Meters	
(438)	MISCELLANEOUS REVENUE - DOMESTIC	3,470.8	94.4%	1,681	1,790	
(439)	MISCELLANEOUS REVENUE - SMALL GENERAL	142.2	3.9%	69	73	
(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 - ELI 2P-RTP	-	0.0%	-	-	
(446)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-	
(447)	MISCELLANEOUS REVENUE - UNMETERED	5.0	0.1%	2.4	2.6	
(448)	***TOTAL***	***3,675.0***	100.0%	1,780.1	1,894.9	
(449)						
			Historic Class			
(450)			***Weighted Ave***	**Test Y Rev**	**160.2**	
(451)	NSF - DOMESTIC	155.2	96.9%			
(452)	NSF - SMALL GENERAL	3.0	1.8%			
(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 - ELI 2P-RTP	0.0	0.0%			
(459)	NSF - MUNICIPAL	0.0	0.0%			
(460)	NSF - UNMETERED	0.1	0.0%			
(461)	***TOTAL***	***160.2***	100.0%			
(462)						
			Historic Class			
(463)			***Weighted Ave***	Test Y Rev	1709.40615	
(464)	RETAIL SALES - DOMESTIC	54.3	3.2%			
(465)	RETAIL SALES - SMALL GENERAL	0.0	0.0%			
(466)	RETAIL SALES - GENERAL	880.7	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.	356.9	20.9%			
(470)	RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%			
(471)	RETAIL SALES - ELI 2P-RTP	0.0	0.0%			
(472)	RETAIL SALES - MUNICIPAL	29.9	1.7%			
(473)	RETAIL SALES - UNMETERED	0	0.0%			
(474)	***TOTAL***	***1,709.4***	100.0%			
(475)						
(476)	ELECTRIC WIRING INSPECTION	7,552				
(477)	POLE SERVICES	16,695				
(478)	STEAM AND ASH SALES	5,038				
(479)	AMI OPT OUT CHARGE	765				
(480)	OTHER REVENUE	4,487				
(481)	COST OF GOODS SOLD (Retail)	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.	1.5%				
(489)	CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%				
(490)	CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%				
(491)	CWC % DISTRIBUTION - ELI 2P-RTP	0.0%				
(492)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(493)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(494)		100.0%				
(495)	**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	487,988	
(498)	AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649	
(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 - ELLIR-2	1		1	1	
(505)	AVERAGE CUSTOMERS - MUNICIPAL	1		2	1	
(506)	AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882	
(507)		***537,354***		**559,773**	**562,852**	
(508)						
(509)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8		8	8	
(510)			2026 Test	2014 Test COSS		
(511)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	1		
(512)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	1		
(513)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%		
(514)	LOSS FACTOR PERCENTAGE - SECONDARY	6.000%				
(515)	LOSS FACTOR PERCENTAGE -before bulk power	3.650%				
(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	5.00				
(523)	LARGE GENERAL	100.00				
(524)	SMALL INDUSTRIAL	5.00				
(525)	MEDIUM INDUSTRIAL	25.00				
(526)	LARGE INDUSTRIAL	100.00				
(527)	ELI 2P-RTP	100.00				
(528)	MUNICIPAL	100.00				
(529)	UNMETERED	0.82				
(530)						
(531)	**REVENUE TO COSS RATIO (2026 COSS)**					
(532)	DOMESTIC	97.180				
(533)	SMALL GENERAL	103.499				
(534)	GENERAL	104.373				
(535)	LARGE GENERAL	104.373				
(536)	SMALL INDUSTRIAL	104.373				
(537)	MEDIUM INDUSTRIAL	104.373				
(538)	LARGE INDUSTRIAL	104.373				
(539)	ELI 2P-RTP					
(540)	MUNICIPAL	104.373				
(541)	UNMETERED	100.000				
(542)						
(543)	**2024 No. of Bills**					
(544)	Residential	2,974,413				
(545)	Small General	199,098				
(546)	General	130,997				
(547)	Large General	243				
(548)	Small Industrial	20,815				
(549)	Medium Industrial	2,222				
(550)	Large Industrial	414				
	PHP	12				
(551)	Municipal	12				
(552)	Unmetered	118,279				
(553)	***TOTAL***	***3,446,505***				
(554)						
(555)	**2024 Billed Revenue**					
(556)	Residential	970,271,743				
(557)	Small General	68,514,938				
(558)	General	378,788,180				
(559)	Large General	52,607,094				
(560)	Small Industrial	41,802,365				
(561)	Medium Industrial	71,721,412				
(562)	Large Industrial	80,164,570				
	PHP	39,937,765	39,938			
(563)	Municipal	6,000,854				
(564)	Unmetered	53,281,186				
(565)	***TOTAL***	***1,763,090,104***				
(566)						
(567)	No of Bills Factor	85%				
(568)	Billed Revenue Factor	15%				
(569)						
(570)	Wiring Inspections Splits					
(571)	Residential	71.41%				
(572)	Non-residential	28.59%				
(573)						
(574)	NRIS - Demand	0.4819				
(575)	NRIS - Energy	0.5181				
(576)	ERIS - Demand	0.4819				
(577)	ERIS - Energy	0.5181				
(578)						
(579)	BIOMASS - DEMAND	0.4819				
(580)	BIOMASS - ENERGY	0.5181				
(581)						
(582)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(583)						

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		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	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3)	MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4)	MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5)	MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,854	254,467.7
(6)	MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7)	MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8)	MWH SALES - PHP	4,350	0	23,319	23,698	28,666	28,757	44,670	40,541	39,502	38,955	24,698	7,125	304,282.8
(9)	MWH SALES - MUNICIPAL	17,322	15,232	14,258	10,060	6,173	5,728	7,424	7,085	7,247	8,776	11,907	14,291	125,502.4
(10)	MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14)	MWH SALES - PHP	49,266	47,174	49,718	46,267	41,596	35,659	31,141	29,721	36,011	42,405	48,041	49,266	506,264.4
(15)	MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18)	MWH SALES - EBS/RTR	9,335	8,930	5,129	9,753	11,382	12,918	15,223	19,367	15,552	9,894	7,222	10,391	135,096.2
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20)	LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21)	LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22)	LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26)	LINE LOSSES - PHP	110	0	595	566	667	665	1,004	863	901	907	619	172	7,070.4
(27)	LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28)	LINE LOSSES - UNMETERED	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29)	LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.1
(32)	LINE LOSSES - PHP	1,262	1,202	1,287	1,124	988	843	720	652	843	1,010	1,224	1,204	12,359.2
(33)	LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,217.5
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	309.8
	LINE LOSSES - EBS/RTR	239	228	132	236	268	302	346	418	359	233	183	254	3,197.4
(36)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(37)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(38)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(39)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,609.7
(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	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(44)	CLASS NON-COINCIDENT DMD. -PHP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(45)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(46)	CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47)	CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(48)	CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(49)	CLASS NON-COINCIDENT DMD. - PHP													-
(50)	CLASS NON-COINCIDENT DMD. - BUTU	7,223	8,764	8,407	6,267	4,563	4,672	4,454	4,353	4,759	5,894	5,826	6,659	8,764.3
(51)	CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	CLASS NON-COINCIDENT DMD. - EBS/RTR	75,459	79,491	78,724	64,561	57,915	63,179	61,420	59,701	58,444	59,920	67,667	72,572	79,490.7
(52)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTERR.	0	0	0	0	0	0	0	0	0	0	0	0	-
(53)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57)	SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62)	*SYSTEM COINCIDENT DMD. - ELI 2P-RTP*	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(63)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64)	SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65)	SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(66)	SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(67)	SYSTEM COINCIDENT DMD. - PHP													-
(68)	***SYSTEM COINCIDENT DMD. - BUTU***	***6,864***	***6,908***	***7,021***	***7,086***	***7,126***	***7,188***	***7,139***	***7,129***	***7,134***	***7,099***	***6,980***	***6,853***	***6,864.2***
(69)	SYSTEM COINCIDENT DMD. - RTP	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***-***
	SYSTEM COINCIDENT DMD. - EBS/RTR	***65,792***	***75,635***	***74,632***	***58,961***	***50,926***	***58,120***	***54,013***	***51,718***	***52,865***	***58,426***	***58,409***	***65,438***	***65,791.6***
(70)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***67,170***	***72,379***	***63,109***	***68,361***	***78,672***	***77,543***	***78,786***	***73,835***	***88,393***	***68,787***	***84,433***	***60,490***	***67,169.8***
	SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(72)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,158,733***	***2,122,311***	***1,910,896***	***1,626,679***	***1,390,281***	***1,297,954***	***1,340,622***	***1,351,614***	***1,290,390***	***1,438,100***	***1,761,818***	***1,964,013***	***2,158,733.5***
(1)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,424,228***	***2,364,746***	***2,084,552***	***1,754,518***	***1,487,264***	***1,372,408***	***1,428,977***	***1,444,095***	***1,374,965***	***1,543,728***	***1,931,880***	***2,210,055***	***2,424,228.2***
(73)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,857***	***75,274***	***65,633***	***71,096***	***81,819***	***80,644***	***81,938***	***76,789***	***91,929***	***71,539***	***87,811***	***62,910***	***69,856.6***
	PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	***59,456***	***59,300***	***131,222***	***130,702***	***130,379***	***129,884***	***130,278***	***130,353***	***130,317***	***130,593***	***131,549***	***59,496***	***59,456.0***
(73)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76)	LOSS FACTOR PERCENTAGE - SECONDARY													
(77)	LOSS FACTOR PERCENTAGE - PRIMARY													
(78)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86)	*DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP*	2,801	2,622	4,488	3,935	3,592	3,065	3,484	3,564	3,526	3,819	4,835	2,846	***42,578.1***
(87)	DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,198	8,790.9
(88)	DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,592	548	177	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(90)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	20	159	21	101	85	101	127	92	714.2
(91)	DEMAND LINE LOSS ADJUSTMENT - PHP													-
(92)	DEMAND LINE LOSS ADJUSTMENT -BUTU	685	641	528	463	423	361	410	420	415	450	569	696	6,060.8
(93)	DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,835	3,051	2,481	1,719	1,355	1,320	1,394	1,365	1,381	1,653	2,092	2,865	23,510.7
(94)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,687***	***2,895***	***2,524***	***2,734***	***3,147***	***3,102***	***3,151***	***2,953***	***3,536***	***2,751***	***3,377***	***2,420***	***35,278.4***
(96)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE***	***2,456***	***2,300***	***4,222***	***3,702***	***3,379***	***2,884***	***3,278***	***3,353***	***3,317***	***3,593***	***4,549***	***2,496***	***39,527.3***
	TOTAL DEMAND LOSSES	265,495	242,435	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	246,042	
(97)														3CP
(98)	REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99)	REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100)	REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101)	REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102)	REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103)	REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104)	REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105)	REQUIREMENTS - ELI 2P-RTP	67,801	67,622	139,488	138,935	138,592	138,065	138,484	138,564	138,526	138,819	139,835	67,846	203,268.8
(106)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701.3
(107)	REQUIREMENTS - UNMETERED	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357.4
(108)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(109)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,141	844	3,932	3,323	3,662	3,665	2,183	2,402.7
(110)	REQUIREMENTS - PHP	0	0	0	0	0	0	0	0	0	0	0	0	-
(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	-
	REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		January	February	March	April	May	June	July	August	September	October	November	December	Total
(115)	**MWH Sales**													
(116)	EHV - LIR													217,317.5
(117)	HV - LIR													149,380.9
(118)	HV - Municipal													67,806.0
(119)	Distribution BP Substation - LIR													32,210.3
(120)	Distribution BP Substation - Municipal													-
(121)	Distribution Primary Voltage - LIR													295,673.2
(122)	Distribution Primary Voltage - Municipal													56,024.4
(120)														
(121)	**Energy Line Losses**													
(122)	EHV - LIR													3.1%
(123)	HV - LIR													4.2%
(124)	HV - Municipal													3.8%
(125)	Distribution BP Substation LIR													4.4%
(126)	Distribution BP Substation - Municipal													4.2%
(127)	Distribution Primary Voltage - LIR													5.9%
(128)	Distribution Primary Voltage - Municipal													4.2%
(127)														
(128)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(129)	EHV - LIR													33,243.3
(130)	HV - LIR													24,112.6
(131)	HV - Municipal													15,245.0
(132)	Distribution BP Substation - LIR													8,309.6
(133)	Distribution BP Substation - Municipal													
(134)	Distribution Primary Voltage - LIR													50,427.4
(135)	Distribution Primary Voltage - Municipal													14,918.0
(136)														
(137)	**System Coincident DMD**													
(138)	EHV - LIR													18,609.2
(139)	HV - LIR													20,236.9
(140)	HV - Municipal													16,511.5
(141)	Distribution BP Substation - LIR													4,727.9
(142)	Distribution BP Substation - Municipal													14,042.7
(143)	Distribution Primary Voltage - LIR													33,810.0
(144)	Distribution Primary Voltage - Municipal													14,042.7
(145)														
(146)	**Demand Line Losses**													
(147)	EHV - LIR													
(148)	HV - LIR													
(149)	HV - Municipal													
(150)	Distribution BP Substation LIR													
(151)	Distribution BP Substation - Municipal													
(152)	Distribution Primary Voltage - LIR													
(153)	Distribution Primary Voltage - Municipal													
(154)														
(143)														
(144)	**System Coincident 3CP DMD**													
(145)	EHV - LIR													60,986.8
(146)	HV - LIR													55,214.2
(147)	HV - Municipal													50,924.5
(148)	Distribution BP Substation - LIR													15,951.7
(149)	Distribution BP Substation - Municipal													-
(150)	Distribution Primary Voltage - LIR													109,978.9
	Distribution Primary Voltage - Municipal													44,881.9
	PHP - MWh Loss Factor	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
	PHP - Peak kW Loss Factor	4.309%	4.034%	3.324%	2.915%	2.661%	2.271%	2.581%	2.640%	2.612%	2.829%	3.582%	4.378%	

NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

NOVA SCOTIA POWER INC.
JMMARY OF REVENUE TO EXPENSE RECOVERY RATIC

	2023	2026
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.63	96.91
(2) SMALL GENERAL	97.14	103.11
(3) GENERAL	105.00	103.86
(4) LARGE GENERAL	104.01	103.69
(5) SMALL INDUSTRIAL	99.66	103.82
(6) MEDIUM INDUSTRIAL	99.27	103.69
(7) LARGE INDUSTRIAL	105.00	103.54
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	101.83	103.98
(10) UNMETERED	100.00	99.71
(11) TOTAL	100.00	100.00

EXHIBIT 2

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$847,049	$847,048.6	$0	$0	$0	$0
(4)	HYDRO	699,665	$699,665.5	0	0	0	0
(5)	WIND	163,771	$163,770.9	0	0	0	0
(6)	SOLAR	1,285	$0.0	$0.0	$0.0	$0.0	1,285
(7)	LM6000	93,737	$93,737.5	0	0	0	0
(8)	GAS TURBINE - OTHER	68,141	$68,140.8	0	0	0	0
(9)	GENERATION BATTERIES	160,767	$160,767.2	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	51,342	$51,342.2	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,085,758	2,084,473	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**	844,620	0	844,620	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	844,620	0	844,620	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,052	0	0	5,052	0	0
(23)	EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24)	OTHER	17,970	0	0	17,970	0	0
(25)	SUBSTATIONS	183,948	0	0	183,948	0	0
(26)	POLES & FIXTURES	399,387	0	0	399,387	0	0
(27)	O.H. LINES	173,434	0	0	173,434	0	0
(28)	U.G. LINES	61,773	0	0	61,773	0	0
(29)	LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30)	SERVICES	56,181	0	0	56,181	0	0
(31)	METERS	70,426	0	0	70,426	0	0
(32)	STREET LIGHTING	35,211	0	0	35,211	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,550,189	0	0	1,550,189	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,480,567	2,084,473	844,620	1,550,189	0	1,285
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,394,809		844,620	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	9,650	25,314	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMMUNICATION	48,211		17,003	31,208	0	
(43)	NON FUNCTIONILIZED GEN. PROPERTY	307,293	143,001	57,944	106,348	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	477,287	143,001	87,503	203,799	42,983	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	4,957,854	2,227,474	932,123	1,753,988	42,983	1,285
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	162,574	0	0	0	162,574	0
(53)	MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54)	MAT. & SUP. - OTHER	75,610	33,979	14,219	26,756	656	0
(55)	DEF. CHG. - Financing	22,257	10,002	4,186	7,876	193	0
(56)	DEF. CHG. - Tax	23,925	10,752	4,499	8,466	207	0
(57)	DEF. CHG. - Pension	156,935	74,415	18,274	64,246	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60)	DEF. CHG. - Other	30,283	14,008	5,559	10,461	256	-2
(61)	DEF. CHG. - FCR	5,746	4,046	1,693	0	6	0
(62)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67)	DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68)	CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	632,773	302,753	48,379	117,749	163,893	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,590,627	$2,530,228	$980,501	$1,871,738	$206,876	$1,283

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(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.	51,342	51,342	$0	$0
(10)	TOTAL GENERATION PLANT	2,084,473	2,084,473	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	143,001	143,001	0	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	2,227,474	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(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	33,979	33,979	0	0
(20)	DEF. CHG. - Financing	10,002	10,002	0	0
(21)	DEF. CHG. - Tax	10,752	10,752	0	0
(22)	DEF. CHG. - Pension	74,415	33,469	40,946	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25)	DEF. CHG. - Other	14,008	14,008	0	0
(26)	DEF. CHG. - FCR	4,046	4,046	0	0
(27)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30)	DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31)	DEF. CR. - Other	-29,365	-29,365	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0
(33)	CONTRACT RECEIVABLE	93,310	0	93,310	0
(34)	SUB-TOTAL	302,753	-58,430	361,184	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,530,228**	**2,169,044**	**361,184**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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**	844,620	844,620	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	87,503	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	932,123	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	4,499	0	0
(13)	DEF. CHG. - Pension	18,274	18,274	0	0
(14)	DEF. CHG. - Other	5,559	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	1,693	0	0
(16)	DEF. CHG. - ARO Transformers	-52	-52	0	0
(17)	SUB-TOTAL	48,379	48,379	0	0
(18)					
(19)	Transmission - EHV	980,501	980,501	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$980,501**	**$980,501**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,052	2,531	0	2,521
(27)	EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28)	OTHER	17,970	9,004	0	8,966
(29)	SUBSTATIONS	183,948	183,948	0	0
(30)	POLES & FIXTURES	399,387	103,841	0	295,546
(31)	O.H. LINES	173,434	91,400	0	82,034
(32)	U.G. LINES	61,773	14,022	0	47,750
(33)	LINE TRANSFORMERS	369,256	369,256	0	0
(34)	SERVICES	56,181	0	0	56,181
(35)	METERS	70,426	0	0	70,426
(36)	STREET LIGHTING	35,211	35,211	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)					
(39)	GENERAL PROPERTY PLANT	203,799	118,081	0	85,718
(40)	TOTAL PLANT IN SERVICE	1,753,988	1,016,258	0	737,730
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,756	15,502	0	11,254
(47)	DEF. CHG. - Financing	7,876	4,563	0	3,313
(48)	DEF. CHG. - Tax	8,466	4,905	0	3,561
(49)	DEF. CHG. - Pension	64,246	12,219	0	52,027
(50)	DEF. CHG. - Other	10,461	6,061	0	4,400
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-55	-55	0	0
(51)	SUB-TOTAL	117,749	43,195	0	74,555
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**1,871,738**	**1,059,453**	**0**	**812,285**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	162,574	0	0	162,574
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	656	0	0	656
(16)	DEF. CHG. - Financing	193	0	0	193
(17)	DEF. CHG. - Tax	207	0	0	207
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	256	0	0	256
(20)	SUB-TOTAL	163,887	0	0	163,887
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**206,870**	**0**	**0**	**206,870**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$4,208,998**	**$361,184**	**$1,019,155**

EXHIBIT 2B
PAGE 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(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	($475,742)	$475,742	$0	$371,306	$475,742	$0
(4)	HYDRO PLANT	699,665	0	0	-392,965	392,965	0	306,700	392,965	0
(5)	WIND PLANT	163,771	0	0	-91,981	91,981	0	71,789	91,981	0
(6)	LM6000 PLANT	93,737	0	0	-52,647	52,647	0	41,090	52,647	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-38,271	38,271	0	29,870	38,271	0
(8)	GENERATION BATTERIES	160,767	0	0	-90,294	90,294	0	70,473	90,294	0
(9)	RADIAL TO GENERATION TRANS.	51,342	0	0	-28,836	28,836	0	22,506	28,836	0
(10)	TOTAL GENERATION PLANT	2,084,473	0	0	-1,170,738	1,170,738	0	913,735	1,170,738	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,001	0	0	-80,316	80,316	0	62,685	80,316	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	0	0	-1,251,054	1,251,054	0	976,420	1,251,054	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							**43.835%**	**56.165%**	
(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	33,979	0	0	-19,084	19,084	0	14,895	19,084	0
(22)	DEF. CHG. - Financing	10,002	0	0	-5,618	5,618	0	4,385	5,618	0
(23)	DEF. CHG. - Tax	10,752	0	0	-6,039	6,039	0	4,713	6,039	0
(24)	DEF. CHG. - Pension	33,469	40,946	0	0	0	0	33,469	40,946	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	4,167	0	0	0	0	0	4,167	0
(27)	DEF. CHG. - Other	14,008	0	0	-7,868	7,868	0	6,141	7,868	0
(28)	DEF. CHG. - FCR	4,046	0	0	-2,273	2,273	0	1,774	2,273	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	45,683	-45,683	0	-35,655	-45,683	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	22,707	-22,707	0	-17,722	-22,707	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	9,270	-9,270	0	-7,235	-9,270	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	783	-783	0	-611	-783	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	16,493	-16,493	0	-12,872	-16,493	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	0	0	-5,946	5,946	0	4,641	5,946	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-58,430	361,184	0	48,108	-48,108	0	-10,322	313,076	0
(37)										
(38)	**TOTAL GENERATION FUNCTION**	2,169,044	361,184	0	-1,202,946	1,202,946	0	966,098	1,564,130	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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

EXHIBIT 2B
PAGE 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	844,620	0	0	0	0	0	844,620	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	87,503	0	0	0	0	0	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	0	0	0	0	0	932,123	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	0	0	0	0	0	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	0	0	0	0	0	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	0	0	0	0	0	4,499	0	0
(13)	DEF. CHG. - Pension	18,274	0	0	0	0	0	18,274	0	0
(14)	DEF. CHG. - Other	5,559	0	0	0	0	0	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	0	0	0	0	0	1,693	0	0
(16)	DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17)	SUB-TOTAL	48,379	0	0	0	0	0	48,379	0	0
(18)										
(19)	Transmission - EHV	980,501	0	0	0	0	0	980,501	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$980,501	$0	$0	$0	$0	$0	$980,501	$0	$0

EXHIBIT 2B
PAGE 3 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,531	$0	$2,521	$0	$0	$0	$2,531	$0	$2,521
(5)	EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(6)	OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(7)	SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8)	POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(9)	O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(10)	U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(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	898,177	0	652,012	0	0	0	898,177	0	652,012
(16)										
(17)	GENERAL PROPERTY PLANT	118,081	0	85,718	0	0	0	118,081	0	85,718
(18)	TOTAL PLANT IN SERVICE	1,016,258	0	737,730	0	0	0	1,016,258	0	737,730
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,502	0	11,254	0	0	0	15,502	0	11,254
(25)	DEF. CHG. - Financing	4,563	0	3,313	0	0	0	4,563	0	3,313
(26)	DEF. CHG. - Tax	4,905	0	3,561	0	0	0	4,905	0	3,561
(27)	DEF. CHG. - Pension	12,219	0	52,027	0	0	0	12,219	0	52,027
(28)	DEF. CHG. - Other	6,061	0	4,400	0	0	0	6,061	0	4,400
(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	43,195	0	74,555	0	0	0	43,195	0	74,555
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,059,453	$0	$812,285	$0	$0	$0	$1,059,453	$0	$812,285
(34)										
(35)	**RETAIL FUNCTION**									
(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	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)	Working Capital & Deferred Charges/Credits:									
(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	656	0	0	0	0	0	656
(50)	DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(51)	DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(54)	SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	206,870	0	0	0	0	0	206,870
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,208,998**	**$361,184**	**$1,019,155**	**($1,202,946)**	**$1,202,946**	**$0**	**$3,006,052**	**$1,564,130**	**$1,019,155**

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	$371,306	$244,976	$12,506	$67,864	$7,736	$6,952	$8,936	$13,871	$1,407	$5,285	$1,773	D-3A
(5)	HYDRO PLANT	306,700	202,351	10,330	56,056	6,390	5,742	7,381	11,458	1,162	4,366	1,465	D-3A
(6)	WIND PLANT	71,789	47,364	2,418	13,121	1,496	1,344	1,728	2,682	272	1,022	343	D-3A
(7)	LM6000 PLANT	41,090	27,110	1,384	7,510	856	769	989	1,535	156	585	196	D-3A
(8)	GAS TURBINE PLANT - OTHER	29,870	19,707	1,006	5,459	622	559	719	1,116	113	425	143	D-3A
(9)	GENERATION BATTERIES	70,473	46,496	2,374	12,880	1,468	1,319	1,696	2,633	267	1,003	337	D-3A
(10)	RADIAL TO GENERATION TRANS.	22,506	14,849	758	4,113	469	421	542	841	85	320	107	D-3A
(11)	TOTAL GENERATION PLANT	913,735	602,852	30,776	167,004	19,036	17,107	21,991	34,135	3,463	13,006	4,364	
(12)													
(13)	GEN. PROPERTY PLANT	62,685	41,358	2,111	11,457	1,306	1,174	1,509	2,342	238	892	299	P-7
(14)	TOTAL PLANT IN SERVICE	976,420	644,209	32,887	178,461	20,342	18,281	23,499	36,477	3,701	13,898	4,664	
(15)													
(16)	Working Capital & Deferred Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(20)	MAT. & SUPPLIES - OTHER	14,895	9,827	502	2,722	310	279	358	556	56	212	71	P-7
(21)	DEF. CHG. - Financing	4,385	2,893	148	801	91	82	106	164	17	62	21	P-7
(22)	DEF. CHG. - Tax	4,713	3,110	159	861	98	88	113	176	18	67	23	P-7
(23)	DEF. CHG. - Pension	33,469	22,082	1,127	6,117	697	627	806	1,250	127	476	160	O-1
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	D-3A
(25)	DEF. CHG. - Fuel Deferral	0	0	0	0	0	0	0	0	0	0	0	D-3A
(26)	DEF. CHG. - Other	6,141	4,051	207	1,122	128	115	148	229	23	87	29	P-7
(27)	DEF. CHG. - FCR	1,774	1,170	60	324	37	33	43	66	7	25	8	P-7
(28)	DEF. CR. - ARO Steam	-35,655	-23,524	-1,201	-6,517	-743	-668	-858	-1,332	-135	-508	-170	D-3A
(29)	DEF. CR. - ARO Hydro	-17,722	-11,693	-597	-3,239	-369	-332	-427	-662	-67	-252	-85	D-3A
(30)	DEF. CR. - ARO Wind	-7,235	-4,773	-244	-1,322	-151	-135	-174	-270	-27	-103	-35	D-3A
(31)	DEF. CR. - ARO LM6000	-611	-403	-21	-112	-13	-11	-15	-23	-2	-9	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,244	-4,120	-210	-1,141	-130	-117	-150	-233	-24	-89	-30	D-3A
(32)	DEF. CR. - Other	-12,872	-8,493	-434	-2,353	-268	-241	-310	-481	-49	-183	-61	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	4,641	3,062	156	848	97	87	112	173	18	66	22	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-10,322	-6,810	-348	-1,887	-215	-193	-248	-386	-39	-147	-49	
(36)													
(37)	**TOTAL GEN. FUNCTION**	966,098	637,399	32,539	176,575	20,127	18,088	23,251	36,091	3,662	13,751	4,614	
(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)													
(45)	Working Capital & Deferred 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**	844,620	557,252	28,448	154,372	17,596	15,813	20,327	31,553	3,201	12,022	4,034	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	87,503	57,732	2,947	15,993	1,823	1,638	2,106	3,269	332	1,246	418	P-8B
(4)	TOTAL PLANT IN SERVICE	932,123	614,984	31,395	170,365	19,419	17,452	22,433	34,822	3,533	13,268	4,452	
(5)													
(6)	Working Capital & Deferred 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	14,219	9,381	479	2,599	296	266	342	531	54	202	68	P-8B
(11)	DEF. CHG. - Financing	4,186	2,762	141	765	87	78	101	156	16	60	20	P-8B
(12)	DEF. CHG. - Tax	4,499	2,968	152	822	94	84	108	168	17	64	21	P-8B
(13)	DEF. CHG. - Pension	18,274	12,057	615	3,340	381	342	440	683	69	260	87	O-2B
(14)	DEF. CHG. - Other	5,559	3,668	187	1,016	116	104	134	208	21	79	27	P-8B
(15)	DEF. CHG. - FCR	1,693	1,117	57	309	35	32	41	63	6	24	8	P-8B
(16)	DEF. CR. - ARO Trans	-52	-34	-2	-10	-1	-1	-1	-2	-0	-1	-0	D-3A
(17)	SUB-TOTAL	48,379	31,919	1,629	8,842	1,008	906	1,164	1,807	183	689	231	
(18)													
(19)	Transmission - EHV	980,501	646,902	33,024	179,207	20,427	18,357	23,597	36,629	3,716	13,956	4,683	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	980,501	646,902	33,024	179,207	20,427	18,357	23,597	36,629	3,716	13,956	4,683	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)													
(29)	GEN. PROPERTY PLANT	118,081	80,756	4,447	23,332	1,401	2,586	2,896	1,229	0	333	1,101	P-9
(42)		1,016,258	670,945	36,950	193,847	11,637	21,484	24,060	10,212	0	2,767	44,356	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,502	10,602	584	3,063	184	339	380	161	0	44	145	P-9
(48)	DEF. CHG. - Financing	4,563	3,121	172	902	54	100	112	47	0	13	43	P-9
(49)	DEF. CHG. - Tax	4,905	3,355	185	969	58	107	120	51	0	14	46	P-9
(50)	DEF. CHG. - Pension	12,219	7,954	437	2,317	214	256	306	177	0	51	509	O-3
(51)	DEF. CHG. - Other	6,061	4,145	228	1,198	72	133	149	63	0	17	57	P-9
(52)	DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52)	SUB-TOTAL	43,195	29,137	1,603	8,437	582	934	1,066	500	0	138	797	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,059,453	700,083	38,553	202,284	12,219	22,418	25,126	10,711	0	2,905	45,154	
(55)													
(56)	**TOTAL DEMAND**	**$3,006,052**	**$1,984,384**	**$104,116**	**$558,066**	**$52,774**	**$58,863**	**$71,974**	**$83,431**	**$7,378**	**$30,613**	**$54,451**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$475,742	$237,571	$16,090	$100,736	$15,849	$11,559	$19,694	$30,395	$34,933	$5,410	$3,505	E-1A
(5)	HYDRO PLANT	392,965	196,235	13,291	83,208	13,092	9,548	16,267	25,106	28,855	4,469	2,895	E-1A
(6)	WIND PLANT	91,981	45,933	3,111	19,477	3,064	2,235	3,808	5,877	6,754	1,046	678	E-1A
(7)	LM6000 PLANT	52,647	26,291	1,781	11,148	1,754	1,279	2,179	3,364	3,866	599	388	E-1A
(8)	GAS TURBINE PLANT - OTHER	38,271	19,111	1,294	8,104	1,275	930	1,584	2,445	2,810	435	282	E-1A
(9)	GENERATION BATTERIES	90,294	45,090	3,054	19,119	3,008	2,194	3,738	5,769	6,630	1,027	665	E-1A
(10)	RADIAL TO GENERATION TRANS.	28,836	14,400	975	6,106	961	701	1,194	1,842	2,117	328	212	E-1A
(11)	TOTAL GENERATION PLANT	1,170,738	584,631	39,596	247,897	39,003	28,446	48,464	74,798	85,965	13,314	8,625	
(12)													
(13)	GENERAL PROPERTY PLANT	80,316	40,108	2,716	17,006	2,676	1,951	3,325	5,131	5,897	913	592	P-10
(14)	TOTAL PLANT IN SERVICE	1,251,054	624,739	42,312	264,903	41,679	30,397	51,789	79,929	91,862	14,227	9,217	
(15)													
(16)	Working Capital & Deferred Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	222,761	111,240	7,534	47,168	7,421	5,412	9,221	14,232	16,357	2,533	1,641	E-1A
(20)	MAT. & SUPPLIES - OTHER	19,084	9,530	645	4,041	636	464	790	1,219	1,401	217	141	P-10
(21)	DEF. CHG. - Financing	5,618	2,805	190	1,190	187	136	233	359	412	64	41	P-10
(22)	DEF. CHG. - Tax	6,039	3,016	204	1,279	201	147	250	386	443	69	44	P-10
(23)	DEF. CHG. - Pension	40,946	20,447	1,385	8,670	1,364	995	1,695	2,616	3,007	466	302	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	4,167	2,081	141	882	139	101	172	266	306	47	31	E-1A
(26)	DEF. CHG. - Other	7,868	3,929	266	1,666	262	191	326	503	578	89	58	P-10
(27)	DEF. CHG. - FCR	2,273	1,135	77	481	76	55	94	145	167	26	17	P-10
(28)	DEF. CR. - ARO Steam	-45,683	-22,813	-1,545	-9,673	-1,522	-1,110	-1,891	-2,919	-3,354	-520	-337	E-1A
(29)	DEF. CR. - ARO Hydro	-22,707	-11,339	-768	-4,808	-756	-552	-940	-1,451	-1,667	-258	-167	E-1A
(30)	DEF. CR. - ARO Wind	-9,270	-4,629	-314	-1,963	-309	-225	-384	-592	-681	-105	-68	E-1A
(31)	DEF. CR. - ARO LM6000	-783	-391	-26	-166	-26	-19	-32	-50	-57	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,493	-8,236	-558	-3,492	-549	-401	-683	-1,054	-1,211	-188	-122	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	5,946	2,969	201	1,259	198	144	246	380	437	68	44	E-1A
(34)	CONTRACT RECEIVABLE	93,310	46,596	3,156	19,758	3,109	2,267	3,863	5,962	6,852	1,061	687	E-1A
(35)	SUB-TOTAL	313,076	156,340	10,589	66,292	10,430	7,607	12,960	20,002	22,989	3,560	2,306	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,564,130	781,079	52,901	331,195	52,109	38,004	64,749	99,931	114,851	17,788	11,523	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,564,130**	**$781,079**	**$52,901**	**$331,195**	**$52,109**	**$38,004**	**$64,749**	**$99,931**	**$114,851**	**$17,788**	**$11,523**	

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	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	85,718	76,544	4,354	2,934	6	555	48	11	0	0	1,267	P-12
(7)	TOTAL PLANT IN SERVICE	737,730	658,773	37,470	25,248	51	4,774	412	91	2	3	10,907	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,254	10,049	572	385	1	73	6	1	0	0	166	P-12
(14)	DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15)	DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16)	DEF. CHG. - Pension	52,027	47,040	2,649	1,170	2	220	15	3	0	0	930	O-6
(17)	DEF. CHG. - Other	4,400	3,929	223	151	0	28	2	1	0	0	65	P-12
(18)	SUB-TOTAL	74,555	67,157	3,793	1,941	3	365	27	6	0	0	1,263	
(19)													
(20)	**TOTAL DIST. FUNCTION**	812,285	725,930	41,263	27,189	55	5,139	439	96	2	3	12,170	
(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	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26)	TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(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	656	586	33	22	0	4	0	0	0	0	10	P-13
(33)	DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34)	DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	256	229	13	9	0	2	0	0	0	0	4	P-13
(37)	SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	206,870	159,492	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(40)													
(41)	**TOTAL CUSTOMER**	**1,019,155**	**885,422**	**51,988**	**48,312**	**2,302**	**7,875**	**4,590**	**4,215**	**2**	**776**	**13,674**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$3,650,886**	**$209,005**	**$937,573**	**$107,185**	**$104,742**	**$141,312**	**$187,578**	**$122,231**	**$49,176**	**$79,648**	

EXHIBIT 3A

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

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	$183,948	$169,254	$14,693
ALLOCATION			
(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	1,657	1,524	132
(12) TOTAL	$183,948	$169,254	$14,693
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	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$399,387	$59,908	$194,102	$43,933	$101,444

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$338,328	$39,627	$175,796	$30,989	$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	6,385	540	3,561	422	1,862
(11) TOTAL	$399,387	$59,908	$194,102	$43,933	$101,444
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	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$173,434	$85,503	$52,377	$5,897	$29,657

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$135,025	$56,557	$47,437	$4,159	$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	2,333	771	961	57	544
(11) TOTAL	$173,434	$85,503	$52,377	$5,897	$29,657
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	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,773	$3,459	$679	$10,563	$47,071

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

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

EXHIBIT 3I

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

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

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	18,419	0	0	0	59
(4)	BIOMASS	20,303	20,238	0	0	0	65
(5)	MARITIME LINK	200,473	199,832	0	0	0	641
(6)	WIND ERIS	33,418	33,314	0	0	0	104
(7)	WIND NRIS	111,508	111,164	0	0	0	344
(8)	IMPORTS	94,697	94,391	0	0	0	306
(9)	BUTU CAPACITY CREDIT	0	300	0	0	0	-300
(10)	**TOTAL**	**924,334**	**911,691**	**0**	**0**	**0**	**12,643.66**
(11)	THERMAL - OPERATING & MAINT.	59,047.2	57,518	0	0	0	1,529
(12)	HYDRO - OPERATING & MAINT.	1,879.3	1,831	0	0	0	49
(13)	WIND - OPERATING & MAINT.	8,364.9	8,148	0	0	0	217
(14)	WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15)	BIOMASS - OPERATING & MAINT.	6,736.8	6,562	0	0	0	174
(16)	LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,549	0	0	0	41
(18)	ENERGY, FUELS & RISK MGMT.	6,651.5	6,479	0	0	0	172
(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.	1,463.0	1,425	0	0	0	38
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**86,507.2**	**84,141**	**0**	**0**	**0**	**2,367**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	85,859.459	0	22,950	60,765	0	2,144
(26)							
(27)	**CUSTOMER SERVICE**	28,357.803	0	0	1,162	26,729	466
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,808.4	1,308	129	298	27	46
(34)	CORP. SECRETARY & INSURANCE	11,405.2	7,783	1,721	1,035	570	296
(35)	LEGAL SERVICES	5,043.0	3,647	360	831	76	129
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,580	450	1,083	562	91
(36)	REGULATORY AFFAIRS	9,287.4	6,717	662	1,531	139	238
(37)	FINANCE GROUP	7,350.5	4,985	654	1,421	103	188
(38)	PROCUREMENT & FACILITIES	12,283.6	2,997	2,997	2,997	2,997	295
(38)	ENTERPRISE SERVICES	46,048.8	19,245	5,236	12,994	7,470	1,104
(39)	HUMAN RESOURCES	11,000.2	4,597	1,251	3,104	1,784	264
(40)	**TOTAL CORPORATE GROUPS**	**107,993.6**	**52,860**	**13,460**	**25,295**	**13,728**	**2,650**
(41)							
(42)	GENERATION SERVICES	11,909.6	11,601	0	0	0	308
(43)	OTHER EXPENSES	7,377.5	3,083	839	2,082	1,197	177
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**328,005.320**	**151,685**	**37,249**	**89,304**	**41,654**	**8,113**

(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	22,102	9,249	17,404	426	1,296
(53)	**DEPRECIATION:**						
(54)	STEAM	47,964	46,722	0	0	0	1,242
(55)	HYDRO	16,577	16,147	0	0	0	429
(56)	WIND	13,294	12,950	0	0	0	344
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,015	6,833	0	0	0	182
(58)	OTHER GAS TURBINE	2,880	2,805	0	0	0	75
(59)	GENERATION BATTERIES	8,575	8,353	0	0	0	222
(60)	RADIAL TO GENERATION TRANS.	3,169	3,087	0	0	0	82
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	26,554	0	25,717	0	0	837
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65)	DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66)	DISTRIBUTION - Substations	9,066	0	0	8,862	0	204
(67)	DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,480	0	471
(68)	DISTRIBUTION - OH Lines	12,194	0	0	11,920	0	274
(69)	DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	66
(70)	DISTRIBUTION -Line Transformers	28,382	0	0	27,744	0	638
(71)	DISTRIBUTION -Services	4,147	0	0	4,054	0	93
(72)	DISTRIBUTION -Meters	8,124	0	0	7,942	0	183
(73)	DISTRIBUTION - Streetlight Related	4,585	0	0	4,482	0	103
(74)	GENERAL PROPERTY	61,515	17,158	10,651	25,953	6,251	1,502
(75)	**TOTAL DEPRECIATION**	282,428	114,055	36,368	118,647	6,251	7,107
(76)							
(77)	INTEREST NET	141,804	62,563	24,244	46,281	5,115	3,600
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	-9,835	-4,339	-1,682	-3,210	-355	-250
(80)							
(81)	**TOTAL EXPENSES**	**$1,717,212**	**$1,257,757**	**$105,429**	**$268,425**	**$53,091**	**$32,510**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(5,743.1)	0	0	0	-5,743	0
(86)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	0	-3,494	0
(87)	NSF	(158.5)	0	0	0	-159	0
(88)	RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89)	WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90)	POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91)	STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92)	AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93)	OTHER REVENUE	(4,496.0)	-3,357	-281	-716	-142	0
(94)							
(95)	**NET INCOME**	201,297.884	88,812	34,416	65,698	7,261	5,111
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,873,662**	**$1,338,193.994**	**$139,563.299**	**$317,043.098**	**$41,240.589**	**$37,620.701**

EXHIBIT 4 - Detail A
PAGE 1 OF 6

Storm Update
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) FUEL	445,457	434,033	-	-	-	11,424.2	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,419	-	-	-	58.7	
(4) BIOMASS	20,303	20,238	-	-	-	64.5	
(5) MARITIME LINK	200,473	199,832				641.3	
(6) WIND ENRIS	33,418	33,314	-	-	-	104.2	
(7) WIND NRIS	111,508	111,164				344.4	
(8) IMPORTS	94,697	94,391	-	-	-	306.5	
(9) BUTU CAPACITY CREDIT	-	300.2				(300.2)	
(10) **TOTAL**	**924,334**	**911,691**	**-**	**-**	**-**	#########	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	59,047	57,518	-	-	-	1,529	
(14) HYDRO OPERATING & MAINT.	1,879	1,831	-	-	-	49	
(15) WIND - OPERATING & MAINT.	8,365	8,148	-	-	-	217	
(16) SOLAR - OPERATING & MAINT.	130	-				130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,562	-	-	-	174	
(17) LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,549	-	-	-	41	
(19) FUEL PROCUREMENT	6,651	6,479	-	-	-	172	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,463	1,425	-	-	-	38	
(23) **TOTAL POWER PRODUCTION**	**86,507.2**	**84,141**	**-**	**-**	**-**	**2,367**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,808	1,308	129	298	27	46	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,783	1,721	1,035	570	296	F - 4
(28) LEGAL SERVICES	5,043	3,647	360	831	76	129	F - 2
(29) EXTERNAL RELATIONS	3,451	1,442	392	974	560	83	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	138	58	109	3	8	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,023**	**14,319**	**2,659**	**3,248**	**1,235**	**562**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,424	-	22,686	-	-	739	
(41) EHV and HV STORM EXPENSES	273		265	-	-	9	
(42) **DISTRIBUTION:**							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,913	-	803	
OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,275	-	535	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(50)							
(51) **TOTAL DISTRIBUTION**	**62,162.1**	**-**	**-**	**60,765**	**-**	**1,397**	
(52)							
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	85,859.459	-	22,950	60,765	-	2,144	
(54)							
(55) **GENERATION SERVICES**	11,910	11,601				308	
(56)							
(57) **CUSTOMER SERVICE**							
(58) **CUSTOMER SERVICE**							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,456	24	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,672	60	
(61) **CALL CENTRE:**							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,801	112	
(64) **REVENUE OPERATIONS:**							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,256	37	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26.724	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,404	23	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,528	74	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES							
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,969	82	
(73) MARKETING & SALES							
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) **TOTAL CUSTOMER SERVICE**	**28,358**	**-**	**-**	**1,162**	**26,729**	**466**	

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATION FACTOR
(1)	**REGULATORY AFFAIRS**							
(2)	Advocacy Expense	1,885	1,364	134	311	28	48	F - 2
(3)	Other Expenses	7,402	5,354	528	1,220	111	189	F - 2
(4)	**Subtotal**	9,287	6,717	662	1,531	139	238	
(5)								
(6)	**FINANCE GROUP**							
(7)	INTERNAL AUDIT	1,782	1,289	127	294	27	46	F - 2
(8)	INVESTOR RELATIONS	272	119	50	94	2	7	F - 3
(9)	DIRECTOR FINANCE	457	330	33	75	7	12	F - 2
(10)	TREASURER	427	309	30	70	6	11	F - 2
(11)	CORPORATE TAX	890	390	163	307	8	23	F - 3
(12)								
(13)	GM FINANCE	-						
(14)	CORPORATE CONTROLLER	3,523	2,548	251	581	53	90	F - 2
(15)	CORP. PERFORMANCE & BACK OFFICE	-						
(16)								
(17)	**TOTAL FINANCE**	7,350	4,985	654	1,421	103	188	
(18)								
(19)	**ENTERPRISE SERVICES**							
(20)	PROCUREMENT & FACILITIES	12,284	2,997	2,997	2,997	2,997	295	F - 5
(21)	INFORMATION TECHNOLOGY	46,049	19,245	5,236	12,994	7,470	1,104	F - 1
(22)								
(23)	**TOTAL ENTERPRISE SERVICES**	58,332	22,242	8,234	15,991	10,467	1,399	
(24)								
(25)	**HUMAN RESOURCES**							
(26)	--HUMAN RESOURCES	11,000	4,597	1,251	3,104	1,784	264	F - 1
(27)								
(28)	OTHER EXPENSES	7,378	3,083	839	2,082	1,197	177	F - 1
(29)								
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	**326,120**	**150,322**	**37,115**	**88,993**	**41,626**	**8,064**	
(31)								
(32)	**TOTAL DIVISIONAL EXPENSES**	**328,005**	**151,685**	**37,249**	**89,304**	**41,654**	**8,113**	
(33)								
(34)	**COGS**	-	-	-	-	-	-	
(35)								
(36)	**DSM EXPENSES**	-	-	-	-	-	-	
(37)								
(38)	**FCR DEFERRAL**	-	-	-	-	-	-	
(39)								
(40)	**OTHER EXPENSES**	-	-	-	-	-	-	
(41)								
(42)	**CAPITAL RELATED EXPENSES**							
(43)								
(44)	GRANTS IN LIEU OF TAXES	50,476	22,102	9,249	17,404	426	1,296	
(45)	DEPRECIATION :							
(46)	STEAM	47,964	46,722	-	-	-	1,242	
(47)	HYDRO	16,577	16,147	-	-	-	429	
(48)	WIND	13,294	12,950	-	-	-	344	
(49)	SOLAR	61					61	
(50)	LM6000	7,015	6,833	-	-	-	182	
(51)	GAS TURBINE - OTHER	2,880	2,805	-	-	-	75	
(52)	GENERATION BATTERIES	8,575	8,353	-	-	-	222	
(53)	RADIAL TO GENERATION TRANS.	3,169	3,087	-	-	-	82	
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0	
(55)	Transmission - EHV and HV combined	26,554	-	25,717	-	-	837	
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	
(57)	DISTRIBUTION - Easements	3,065			2,996	-	69	
(58)	DISTRIBUTION - Other	1,359			1,328	-	31	
(59)	DISTRIBUTION - Substations	9,066			8,862	-	204	
(60)	DISTRIBUTION - Poles and Fixtures	20,951			20,480	-	471	
(61)	DISTRIBUTION - OH Lines	12,194			11,920	-	274	
(62)	DISTRIBUTION -UG Lines	2,953			2,886	-	66	
(63)	DISTRIBUTION -Line Transformers	28,382			27,744	-	638	
(64)	DISTRIBUTION -Services	4,147			4,054	-	93	
(65)	DISTRIBUTION -Meters	8,124			7,942	-	183	
(66)	DISTRIBUTION - Streetlight Related	4,585	-	-	4,482	-	103	
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,540	-	397	6,625	6,251	268.0	
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394	-	644	1,690	-	59.8	F - 6
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	7,735	-	2,658	4,878	-	198.7	F - 7
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	37,846	17,158	6,952	12,760	-	975.7	F - 8
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(72)	INTEREST NET	141,804	62,563	24,244	46,281	5,115	3,600	
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74)	CORPORATE TAXES	(9,835)	(4,339)	(1,682)	(3,210)	(355)	(250)	
(75)	-9835.167042							
(76)	**TOTAL OPERATING EXPENSES**	**1,717,212**	**1,257,757**	**105,429**	**268,425**	**53,091**	**32,510**	
(77)								
(78)	NON-OPERATING REVENUE:						-	
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80)	EXPORT SALES	-	-	-	-	-	-	
(81)	LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-	
(82)	CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-	
(83)	NSF	(159)	-	-	-	(159)	-	
(84)	RETAIL SALES	(1,491)	-	-	-	(1,491)	-	
(85)	WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-	
(86)	POLE SERVICES	(16,364)	-	-	(16,364)	-	-	
(87)	STEAM AND ASH SALES	(5,018)	(5,018)				-	
(88)	AMI OPT OUT CHARGE	(831)				(831)	-	
(89)	OTHER REVENUE	(4,496)	(3,357)	(281)	(716)	(142)	-	
(90)								
(91)	**PROFIT/LOSS**	201,298	88,812	34,416	65,698	7,261	5,111	$37,621
(92)								
(93)	**TOTAL NET EXPENSES**	**1,873,662**	**1,338,194**	**139,563**	**317,043**	**41,241**	**37,621**	
(94)								
(95)	Generation							
(96)	Transmission							
(97)	Distribution							
(98)	Retail							
(99)	Total							

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FOR THE YEAR ENDING DEC
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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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	57,518	57,518	-	-	-	13.23%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	1,831	1,831	-	-	-	0.4%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,148	8,148	-	-	-	1.9%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,562	6,562	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 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	6,479	6,479	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,425	1,425	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	82,716	82,716	-	-	-	19.0%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,762	1,308	129	298	27	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,109	7,783	1,721	1,035	570	1.8%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,914	3,647	360	831	76	0.8%	0.3%	0.2%	0.1%
(29) EXTERNAL RELATIONS	3,368	1,442	392	974	560	0.3%	0.3%	0.3%	0.9%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	308	138	58	109	3	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,461	14,319	2,659	3,248	1,235	3.3%	1.9%	1.0%	2.0%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	22,686	-	22,686	-	-	0.0%	16.2%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	265	-	265	-	-	0.0%	0.2%	0.0%	0.0%
(42) **DISTRIBUTION:**									
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	34,913	-	-	34,913	-	0.0%	0.0%	10.4%	0.0%
OVERHEAD LINES STORM EXPENSES	23,275	-	-	23,275	-	0.0%	0.0%	7.0%	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(50)			-	-	-	0.0%	0.0%	0.0%	0.0%
(51) **TOTAL DISTRIBUTION**	60,765	-	-	60,765	-	0.0%	0.0%	18.2%	0.0%
(52)									
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	83,715	-	22,950	60,765	-	0.0%	16.4%	18.2%	0.0%
(54)									
(55) **GENERATION SERVICES**	11,601	11,601	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)									
(57) **CUSTOMER SERVICE**									
(58) **CUSTOMER SERVICE**									
(59) CUSTOMER SERVICE EXPERIENCE	1,456	-	-	-	1,456	0.0%	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	3,672	-	-	-	3,672	0.0%	0.0%	0.0%	6.1%
(61) **CALL CENTRE:**									
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	6,801	-	-	-	6,801	0.0%	0.0%	0.0%	11.3%
(64) **REVENUE OPERATIONS:**									
(65) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.7%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.3%	0.0%
(68) METER SERVICES - FIELD	1,404	-	-	-	1,404	0.0%	0.0%	0.0%	2.3%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,528	-	-	-	4,528	0.0%	0.0%	0.0%	7.5%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	4,969	-	-	-	4,969	0.0%	0.0%	0.0%	8.2%
(73) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75) **TOTAL CUSTOMER SERVICE**	27,892	-	-	1,162	26,729	0.0%	0.0%	0.3%	44.3%

EXHIBIT 4 - Detail A
PAGE 4 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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	**REGULATORY AFFAIRS**									
(2)	Advocacy Expense	1,837	1,364	134	311	28	0.3%	0.1%	0.1%	0.0%
(3)	Other Expenses	7,213	5,354	528	1,220	111	1.2%	0.4%	0.4%	0.2%
(4)	**Subtotal**	9,050	6,717	662	1,531	139	1.5%	0.5%	0.5%	0.2%
(5)										
(6)	**FINANCE GROUP**									
(7)	INTERNAL AUDIT	1,736	1,289	127	294	27	0.3%	0.1%	0.1%	0.0%
(8)	INVESTOR RELATIONS	265	119	50	94	2	0.0%	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	445	330	33	75	7	0.1%	0.0%	0.0%	0.0%
(10)	TREASURER	416	309	30	70	6	0.1%	0.0%	0.0%	0.0%
(11)	CORPORATE TAX	867	390	163	307	8	0.1%	0.1%	0.1%	0.0%
(12)										
(13)	GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	3,433	2,548	251	581	53	0.6%	0.2%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)										
(17)	**TOTAL FINANCE**	7,162	4,985	654	1,421	103	1.1%	0.5%	0.4%	0.2%
(18)										
(19)	**ENTERPRISE SERVICES**									
(20)	PROCUREMENT & FACILITIES	11,988	2,997	2,997	2,997	2,997	0.7%	2.1%	0.9%	5.0%
(21)	INFORMATION TECHNOLOGY	44,945	19,245	5,236	12,994	7,470	4.4%	3.7%	3.9%	12.4%
(22)										
(23)	**TOTAL ENTERPRISE SERVICES**	56,933	22,242	8,234	15,991	10,467	5.1%	5.9%	4.8%	17.3%
(24)										
(25)	**HUMAN RESOURCES**									
(26)	--HUMAN RESOURCES	10,737	4,597	1,251	3,104	1,784	1.1%	0.9%	0.9%	3.0%
(27)										
(28)	OTHER EXPENSES	7,201	3,083	839	2,082	1,197	0.7%	0.6%	0.6%	2.0%
(29)										
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	318,056	150,322	37,115	88,993	41,626	34.6%	26.5%	26.6%	69.0%
(31)										
(32)	**TOTAL DIVISIONAL EXPENSES**	**319,893**	**151,685**	**37,249**	**89,304**	**41,654**	34.9%	26.6%	26.7%	69.0%
(33)										
(34)	**COGS**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)										
(36)	**DSM EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)										
(38)	**FCR DEFERRAL**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	**OTHER EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)										
(42)	**CAPITAL RELATED EXPENSES**									
(43)										
(44)	GRANTS IN LIEU OF TAXES	49,181	22,102	9,249	17,404	426	5.1%	6.6%	5.2%	0.7%
(45)	DEPRECIATION :									
(46)	STEAM	46,722	46,722	-	-	-	10.7%	0.0%	0.0%	0.0%
(47)	HYDRO	16,147	16,147	-	-	-	3.7%	0.0%	0.0%	0.0%
(48)	WIND	12,950	12,950	-	-	-	3.0%	0.0%	0.0%	0.0%
(49)	SOLAR	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50)	LM6000	6,833	6,833	-	-	-	1.6%	0.0%	0.0%	0.0%
(51)	GAS TURBINE - OTHER	2,805	2,805	-	-	-	0.6%	0.0%	0.0%	0.0%
(52)	GENERATION BATTERIES	8,353	8,353	-	-	-	1.9%	0.0%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.	3,087	3,087	-	-	-	0.7%	0.0%	0.0%	0.0%
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55)	Transmission - EHV and HV combined	25,717	-	25,717	-	-	0.0%	18.4%	0.0%	0.0%
(56)	DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements	2,996	-	-	2,996	-	0.0%	0.0%	0.9%	0.0%
(58)	DISTRIBUTION - Other	1,328	-	-	1,328	-	0.0%	0.0%	0.4%	0.0%
(59)	DISTRIBUTION - Substations	8,862	-	-	8,862	-	0.0%	0.0%	2.7%	0.0%
(60)	DISTRIBUTION - Poles and Fixtures	20,480	-	-	20,480	-	0.0%	0.0%	6.1%	0.0%
(61)	DISTRIBUTION - OH Lines	11,920	-	-	11,920	-	0.0%	0.0%	3.6%	0.0%
(62)	DISTRIBUTION -UG Lines	2,886	-	-	2,886	-	0.0%	0.0%	0.9%	0.0%
(63)	DISTRIBUTION -Line Transformers	27,744	-	-	27,744	-	0.0%	0.0%	8.3%	0.0%
(64)	DISTRIBUTION -Services	4,054	-	-	4,054	-	0.0%	0.0%	1.2%	0.0%
(65)	DISTRIBUTION -Meters	7,942	-	-	7,942	-	0.0%	0.0%	2.4%	0.0%
(66)	DISTRIBUTION - Streetlight Related	4,482	-	-	4,482	-	0.0%	0.0%	1.3%	0.0%
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,272	-	397	6,625	6,251	0.0%	0.3%	2.0%	10.4%
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,334	-	644	1,690	-	0.0%	0.5%	0.5%	0.0%
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,536	-	2,658	4,878	-	0.0%	1.9%	1.5%	0.0%
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	36,870	17,158	6,952	12,760	-	3.9%	5.0%	3.8%	0.0%
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	INTEREST NET	138,204	62,563	24,244	46,281	5,115	14.4%	17.3%	13.9%	8.5%
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES	(9,585)	(4,339)	(1,682)	(3,210)	(355)	-1.0%	-1.2%	-1.0%	-0.6%
(75)	-9835.167042						0.0%	0.0%	0.0%	0.0%
(76)	**TOTAL OPERATING EXPENSES**	**773,012**	**346,066**	**105,429**	**268,425**	**53,091**	79.6%	75.4%	80.3%	88.0%
(77)										
(78)	NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
(79)	GREEN POWER SURCHARGE	0	0	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%	0.0%
(81)	LATE PAYMENT CHARGES	0	0	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%	0.0%
(83)	NSF	0	0	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%	0.0%
(85)	WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86)	POLE SERVICES	0	0	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%	0.0%
(88)	AMI OPT OUT CHARGE	0	0	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%	0.0%
(90)										
(91)	**PROFIT/LOSS**	196,187	88,812	34,416	65,698	7,261	20.4%	24.6%	19.7%	12.0%
(92)										
(93)	**TOTAL NET EXPENSES**	**969,199**	**434,878**	**139,845**	**334,124**	**60,353**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
(94)										
(95)	Generation									
(96)	Transmission									
(97)	Distribution									
(98)	Retail									
(99)	Total									

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWI
FUNCTIONALIZATION OF OPEI
FOR THE YEAR ENDING DEC
(IN THOUSANDS OF D

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	2.5	(2)	-	117	-	21	175	1,195	20	1,529
(14) HYDRO OPERATING & MAINT.	0.1	(0)	-	4	-	1	6	38	1	49
(15) WIND - OPERATING & MAINT.	0.4	(0)	-	17	-	3	25	169	3	217
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.3	(0)	-	13	-	2	20	136	2	174
(17) LM6000 OPERATING & MAINT.	0.0	(0)	-	1	-	0	2	13	0	17
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.1	(0)	-	3	-	1	5	32	1	41
(19) FUEL PROCUREMENT	0.3	(0)	-	13	-	2	20	135	2	172
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	-	3	-	1	4	30	0	38
(23) **TOTAL POWER PRODUCTION**	3.7	(3)	-	168	-	30	251	1,719	29	2,198
(24)	-	-	-	-	-	-	-	-	-	-
(25) **CORPORATE GROUPS**	-	-	-	-	-	-	-	-	-	-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	-	3	0	1	5	37	1	46
(27) CORP. SECRETARY & INSURANCE	0.5	0	-	16	0	4	34	233	8	296
(28) LEGAL SERVICES	0.2	(0)	-	7	0	2	15	102	2	129
(29) EXTERNAL RELATIONS	0.2	1	-	3	0	1	10	66	2	83
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	-	0	0	0	1	7	0	8
(31)										
(32) **TOTAL CORPORATE GROUPS**	0.9	1	-	30	0	7	65	444	14	562
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	-	-	-	-	-	15	83	568	72	739
(41) EHV and HV STORM EXPENSES	-	-	-	-	-	0	1	7	1	9
(42) **DISTRIBUTION:**										-
(43) SUBSTATIONS	0.1	-	-	-	-	-	4	29	-	33
(44) OVERHEAD LINES BEFORE STORM EXPENSES	2.0	-	-	-	-	-	102	699	-	803
OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	68	466	-	535
(45) UNDERGROUND LINES	0.0	-	-	-	-	-	2	11	-	13
(46) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(48) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(49) STREET LIGHTING	0.0	-	-	-	-	-	2	11	-	13
(50)										
(51) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	178	1,216	-	1,397
(52)										
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	16	262	1,791	73	2,144
(54)										
(55) **GENERATION SERVICES**	0.5	(0)	-	24	-	4	35	241	4	308
(56)										
(57) **CUSTOMER SERVICE**										
(58) **CUSTOMER SERVICE**										
(59) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	18	1	24
(60) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	7	45	2	60
(61) **CALL CENTRE:**										
(62) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	2	15	1	20
(63) CUSTOMER CARE	0.6	8	-	3	1	0	12	83	3	112
(64) **REVENUE OPERATIONS:**										
(65) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	4	28	1	37
(66) METER DATA SERVICES	0.0	1	-	0	0	0	1	5	0	7
(67) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	3	23	-	27
(68) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	17	1	23
(69) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	8	55	2	74
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(71) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(72) BAD DEBT EXPENSE	0.4	6	-	2	0	0	9	61	2	82
(73) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(75) **TOTAL CUSTOMER SERVICE**	2	33	-	13	2	1	51	351	13	466

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	-	3	0	1	6	38	1	48
Other Expenses	0.3	(0)	-	11	0	2	22	150	4	189
Subtotal	0.4	(0)	-	14	0	3	28	189	5	238
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	-	3	0	1	5	36	1	46
INVESTOR RELATIONS	0.0	(0)	-	0	0	0	1	6	0	7
DIRECTOR FINANCE	0.0	(0)	-	1	0	0	1	9	0	12
TREASURER	0.0	(0)	-	1	0	0	1	9	0	11
CORPORATE TAX	0.0	(0)	-	1	0	0	3	18	1	23
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.2	(0)	-	5	0	1	10	72	2	90
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.3	(0)	-	10	0	2	22	150	4	188
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.6	4	-	8	0	3	34	234	12	295
INFORMATION TECHNOLOGY	2.2	9	-	43	1	11	129	883	27	1,104
TOTAL ENTERPRISE SERVICES	2.8	12	-	51	1	14	163	1,117	39	1,399
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	2	-	10	0	3	31	211	6	264
OTHER EXPENSES	0.4	1	-	7	0	2	21	141	4	177
TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	15	47	-	327	3	80	927	6,344	190	7,934
TOTAL DIVISIONAL EXPENSES	15	47	-	330	3	81	933	6,382	191	7,982
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(0)	-	45	0	14	153	1,044	37	1,296
DEPRECIATION :										
STEAM	2	(2)	-	95	-	17	142	971	16	1,242
HYDRO	1	(1)	-	33	-	6	49	336	6	429
WIND	1	(0)	-	26	-	5	39	269	5	344
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(0)	-	14	-	2	21	142	2	182
GAS TURBINE - OTHER	0	(0)	-	6	-	1	9	58	1	75
GENERATION BATTERIES	0	(0)	-	17	-	3	25	174	3	222
RADIAL TO GENERATION TRANS.	0	(0)	-	6	-	1	9	64	1	82
Transmission - HV (not aplicable as a separate item)	-	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	-	-	-	-	-	17	94	644	82	837
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	9	60	-	69
DISTRIBUTION - Other	0	-	-	-	-	-	4	27	-	31
DISTRIBUTION - Substations	1	-	-	-	-	-	26	177	-	204
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	60	410	-	471
DISTRIBUTION - OH Lines	1	-	-	-	-	-	35	239	-	274
DISTRIBUTION -UG Lines	0	-	-	-	-	-	8	58	-	66
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	81	555	-	638
DISTRIBUTION -Services	0	-	-	-	-	-	12	81	-	93
DISTRIBUTION -Meters	0	-	-	-	-	-	23	159	-	183
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	13	90	-	103
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	32	219	4	268
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	0	-	-	-	-	0	7	50	2	60
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	0	-	-	-	-	2	24	164	8	199
GENERALPROPERTY:NON- FUNCTIONILIZED	2	(1)	-	35	-	11	115	786	28	976
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	6	4	-	130	0	39	423	2,896	101	3,600
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	(0)	(0)	-	(9)	(0)	(3)	(29)	(201)	(7)	(250)
-9835.167042	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	35	55	-	731	4	197	2,317	15,853	481	19,675
	0	0	0	0	0	0	0	0	0	0
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	8	6	-	184	1	55	601	4,111	144	5,111
TOTAL NET EXPENSES	43.796	61	-	916	5	253	2,918	19,964	625	**24,785**
Generation	19.2	(14)	-	886	-	157	1,321	9,038	152	11,558
Transmission	-	-	-	-	-	94	512	3,502	444	4,553
Distribution	19.6	-	-	-	-	-	977	6,686	-	7,682
Retail	5.0	75	-	30	5	1	108	739	29	992
Total	43.796	61	-	916	5	253	2,918	19,964	**625.113**	24,785

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	22,950	747	23,697
(3)	NON-DIRECT	14,299	466	14,765
(4)	TOTAL OPER. & MAINT.	37,249	1,213	38,462
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	25,717	837	26,554
(8)	GENERAL PROPERTY	10,651	347	10,998
(9)	TOTAL DEPRECIATION	36,368	1,184	37,552
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	(3,066)	(100)	(3,166)
(13)	REGULATORY AMORTIZATION	1,384	45	1,429
(14)	GRANTS IN LIEU OF TAXES	9,249	301	9,550
(15)	TOTAL TAX	7,567	246	7,814
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	24,635	802	25,437
(19)	LESS: AFUDC INTEREST	(391)	(13)	(404)
(20)	INTEREST TOTAL	24,244	789	25,033
(21)				
(22)	**RETAINED EARNINGS**	34,416	1,120	35,536
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(281)	-	(281)
(25)				
(26)	**TOTAL**	139,563	4,553	144,116

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
	GENERATION FUNCTION				
(1)	FUEL	434,033	$0	$434,033	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	18,419	$8,072	$10,347	-
(3)	PURCHASES - BIOMASS	20,238	$5,196	$15,042	-
(4)	MARITIME LINK	199,832	$87,578	$112,254	
(5)	PURCHASES - WIND ERIS	33,314	14,598.8	18,715.0	-
(6)	PURCHASES - WIND NRIS	111,164	48,712.9	62,451.0	
(7)	IMPORTS	94,391	0	94,390.8	-
(8)	BUTU CAPACITY CREDIT	300	300	0	
(8)	OPER. & MAINT. - STEAM	111,333	48,803	62,530	-
(9)	OPER. & MAINT. - HYDRO	3,543	1,553	1,990	-
(10)	OPER. & MAINT. - WIND	15,772	6,914	8,858	-
(11)	OPER. & MAINT. - BIOMASS	12,702	5,568	7,134	-
(12)	OPER. & MAINT. - LM6000	1,214	532	682	-
(13)	OPER. & MAINT. - OTHER CT's	2,999	2,999	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,758	1,209	1,549	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,363.5	598	766	-
(18)	GRANTS IN LIEU OF TAXES	22,102	9,688	12,413	-
(19)	**Depreciation:**				
(20)	STEAM	46,722	20,481	26,241	-
(21)	HYDRO	16,147	7,078	9,069	-
(22)	WIND	12,950	5,677	7,273	-
(23)	LM6000	6,833	2,995	3,838	-
(24)	GAS TURBINE - OTHER	2,805	1,230	1,575	-
(25)	GENERATION BATTERIES	8,353	3,661	4,691	-
(26)	RADIAL TO GENERATION TRANS.	3,087	1,353	1,734	-
(27)	GENERAL PROPERTY	17,158	7,521	9,637	-
(28)					
(29)	INTEREST NET OF AFUDC	62,563	23,888	38,675	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-4,339	-1,657	-2,682	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,018	-1,255	-3,763	-
(35)	OTHER REVENUE	-3,357	-839	-2,517	-
(36)	RETURN (PROFIT/LOSS)	88,812	33,910	54,901	-
(37)					
(38)	**TOTAL GENERATION**	**$1,338,194**	**$346,366.04**	**$991,828**	**-**

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 aplicable 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**	**-**
(18)					
(19)	**Transmission - EHV and HV combined**				
(20)					
(21)	O&M - EHV Before Storm Expense	36,850	36,850	0	-
(22)	O&M - EHV Storm Expense	265	265	0	-
(23)	REG. AFFAIRS - ADVOCACY EXPENSE	134	134	0	-
(24)	GRANTS IN LIEU OF TAXES	9,249	9,249	0	-
(25)	**Depreciation:**				
(26)	TRANSMISSION	25,717	25,717	0	-
(27)	GENERAL PROPERTY	10,651	10,651	0	-
(28)					
(29)	INTEREST NET OF AFUDC	24,244	24,244	0	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-1,682	-1,682	0	-
(32)	**Non-Operating Revenue:**				
(33)	OTHER REVENUE	-281	-281	0	-
(34)	FCR DEFERRAL	0	0	0	-
(35)	RETURN (PROFIT/LOSS)	34,416	34,416	0	-
(36)					
(37)	**TOTAL - EHV and HV Combined**	**139,563**	**139,563**	**0**	**-**
(38)					
(39)	**TOTAL TRANSMISSION**	**$139,563**	**$139,563.30**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,076	$2,076	$0	-
(3)	OVERHEAD LINES Before Storm Expense	57,700	13,045	0	44,655.1
(4)	OVERHEAD LINES Storm Expense	25,920	8,696	0	17,223.8
(5)	UNDERGROUND LINES	813	211	0	601.9
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,670	0	0	1,670.3
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	311	81	0	230.0
(9)	GRANTS IN LIEU OF TAXES	17,076	9,524	0	7,552.7
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	2,996	1,501	0	1,494.9
(13)	DISTRIBUTION - Other	1,328	666	0	662.7
(14)	DISTRIBUTION - Substations	8,862	8,862	0	-
(15)	DISTRIBUTION - Poles and Fixtures	20,480	5,325	0	15,155.2
(16)	DISTRIBUTION - OH Lines	11,920	6,282	0	5,638.1
(17)	DISTRIBUTION -UG Lines	2,886	655	0	2,231.1
(18)	DISTRIBUTION -Line Transformers	27,744	27,744	0	-
(19)	DISTRIBUTION -Services	4,054	0	0	4,053.9
(20)	DISTRIBUTION -Meters	7,942	0	0	7,941.6
(21)	GENERAL PROPERTY	25,953	15,037	0	10,916.0
(22)					
(23)	INTEREST NET OF AFUDC	45,411	25,326	0	20,084.8
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	-3,150	-1,757	0	(1,393.0)
(26)	RETURN (PROFIT/LOSS)	64,462	35,951	0	28,511.4
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	813	813	0	-
(30)	GRANTS IN LIEU OF TAXES	327	327	0	-
(31)	DEPRECIATION	4,482	4,482	0	-
(32)	INTEREST NET OF AFUDC	871	871	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	-60	-60	0	-
(35)	RETURN (PROFIT/LOSS)	1,236	1,236	0	-
(36)	**Subtotal**	7,669	7,669	0	-
(37)					
(38)	POLE SERVICES	-16,364	-5,490	0	(10,874.0)
(39)	OTHER REVENUE	-716	-346	0	(370.2)
(40)					
(41)	**TOTAL DISTRIBUTION**	**$317,043**	**$161,056.69**	**$0**	**155,986.4**

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)					
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,639	0	0	8,638.7
(2)	CALL CENTRE	13,496	0	0	13,495.7
(3)	BILLING SERVICES & PAYMENTS	3,800	0	0	3,800.2
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	730	0	0	729.7
(6)	METER SERVICES - FIELD	2,365	0	0	2,365.3
(7)	ELECT. WIRING INSPECT. - FIELD	7,627	0	0	7,627.2
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,969	0	0	4,968.7
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	28	0	0	28.2
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	426	0	0	426.5
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,251	0	0	6,250.7
(17)	INTEREST NET OF AFUDC	5,115	0	0	5,115.1
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	-355	0	0	(354.8)
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24)	NSF	(158.5)	0	0	(158.5)
(25)	RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26)	WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27)	AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28)	OTHER REVENUE	(141.7)	0	0	(141.7)
(29)	RETURN (PROFIT/LOSS)	7,261.4	0	0	7,261.4
(30)					
(31)	**TOTAL RETAIL**	**$41,241**	**$0**	**$0**	**41,240.6**
(32)					
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,836,041**	**$646,986.026**	**$991,827.954**	**197,227.0**

EXHIBIT 5
Page 5 of 5

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

(1)	***INTERMEDIATE CLASSIFICATION***					
(2)						
(3)	THERMAL O&M	$111,333				
(4)	HYDRO O&M	3,543				
(5)	WIND O&M	15,772				
(6)	BIOMASS O&M	12,702				
(7)	LM6000 O&M	1,214				
(8)	OTHER CT's O&M	2,999				
(9)	GENERATION BATTERIES	$0				
(10)	RADIAL TO GENERATION TRANS.	$2,758				
(11)						
(12)	NET THERMAL O&M	$150,322				
(13)						
(14)	THERMAL O&M	$0			Intermediate Classification Factor	
(15)	HYDRO O&M	0		Was:	16%	
(16)	WIND O&M	0		Now:	0%	
(17)						
(18)	BIOMASS O&M	0				
(19)						
(20)	LM6000 O&M	0				
(21)						
(22)						
(23)	OTHER CT's O&M	0				
(24)						
(25)	THERMAL VARIABLE O&M	$0				
(26)						
(27)	THERMAL O&M	$111,333				
(28)						
(29)	HYDRO O&M	3,543				
(30)	WIND O&M	15,772				
(31)	BIOMASS O&M	12,702				
(32)	LM6000 O&M	1,214				
(33)	OTHER CT's O&M	2,999				
	GENERATION BATTERIES	0				
	RADIAL TO GENERATION TRANS.	2,758				
(34)						
(35)	NET THERMAL O&M D&E SPLIT	$150,322				
(36)						
(37)	THERMAL O&M DMD. ALLOC. %	43.84%				
(38)	THERMAL O&M ENG. ALLOC. %	56.16%				
(39)						
(40)	BIOMASS DEMAND ALLOC %	43.84%				
(41)						
(42)	BIOMASS ENERGY ALLOC %	56.16%				
(43)						
(44)		NRIS	ERIS			
(45)	WIND O&M DMD. ALLOC. %	43.84%	43.84%			
(46)	WIND O&M ENG. ALLOC. %	56.16%	56.16%			
(47)						
(48)						
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%				
(50)						
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%				
(52)						
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**	
(54)						
(55)	GEN. PROP. ALLOC. - GEN.	7,521	9,637		0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0		0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,651	0		0	
(58)	GEN. PROP. ALLOC. - DIST.	15,037	0		10,916	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0		6,251	
(60)						
(61)	TOTAL	33,210	9,637		17,167	

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	8,072	5,325.74	271.88	1,475.36	168.17	151.13	194.27	301.56	30.60	114.90	38.56	See BCF File
(3)	PURCHASES - BIOMASS	5,196	3,428.35	175.02	949.73	108.26	97.29	125.06	194.12	19.70	73.96	24.82	See BCF File
(4)	MARITIME LINK	87,578	57,780.84	2,949.71	16,006.66	1,824.56	1,639.66	2,107.71	3,271.69	331.95	1,246.58	418.30	See BCF File
(5)	PURCHASES - WIND ERIS	14,599	9,631.82	491.70	2,668.24	304.15	273.32	351.35	545.38	55.33	207.80	69.73	See BCF File
(6)	PURCHASES - WIND NRIS	48,713	32,139.18	1,640.71	8,903.32	1,014.87	912.02	1,172.36	1,819.80	184.64	693.38	232.67	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	300	198.05	10.11	54.87	6.25	5.62	7.22	11.21	1.14	4.27	1.43	See BCF File
(9)	OPER. & MAINT. - STEAM	48,803	32,199	1,644	8,920	1,017	914	1,175	1,823	185	695	233	D-3A
(10)	OPER. & MAINT. - HYDRO	1,553	1,025	52	284	32	29	37	58	6	22	7	D-3A
(11)	OPER. & MAINT. - WIND	6,914	4,561	233	1,264	144	129	166	258	26	98	33	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,568	3,674	188	1,018	116	104	134	208	21	79	27	D-3A
(13)	OPER. & MAINT. - LM6000	532	351	18	97	11	10	13	20	2	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	2,999	1,979	101	548	62	56	72	112	11	43	14	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.	1,209	798	41	221	25	23	29	45	5	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	598	290	46	235	0	26	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	9,688	6,392	326	1,771	202	181	233	362	37	138	46	P-7
(20)	DEPRECIATION	49,996	32,986	1,684	9,138	1,042	936	1,203	1,868	190	712	239	EXH 6D
(21)	INTEREST NET OF AFUDC	23,888	15,761	805	4,366	498	447	575	892	91	340	114	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	-1,657	-1,093	-56	-303	-35	-31	-40	-62	-6	-24	-8	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,255	-827	-42	-230	-26	-24	-30	-47	-5	-18	-6	O-8
(26)	OTHER REVENUE	-839	-554	-28	-154	-17	-16	-20	-31	-3	-12	-4	O-8
(27)	RETURN (PROFIT/LOSS)	33,910	22,373	1,142	6,198	706	635	816	1,267	129	483	162	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,165	7,366	376	2,041	233	209	269	417	42	159	53	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**	346,366.04	235,784	12,067	65,471	7,436	6,709	8,590	2,169	1,353	5,081	1,705	
(36)													
(37)	**TRANSMISSION**	346,366	0										
(38)													
(39)	**Transmission - HV (not aplicable 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	36,850	24,313	1,241	6,735	768	690	887	1,377	140	525	176	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	265	175	9	48	6	5	6	10	1	4	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	134	65	10	53	0	6	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	9,249	6,102	312	1,690	193	173	223	346	35	132	44	P-8B
(5)	DEPRECIATION	36,368	23,994	1,225	6,647	758	681	875	1,359	138	518	174	EXH 6D
(6)	INTEREST NET OF AFUDC	24,244	15,995	817	4,431	505	454	583	906	92	345	116	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	-1,682	-1,109	-57	-307	-35	-31	-40	-63	-6	-24	-8	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-281	-186	-10	-52	-6	-5	-7	-10	-1	-4	-1	O-9B
(12)	RETURN (PROFIT/LOSS)	34,416	22,706	1,159	6,290	717	644	828	1,286	130	490	164	P-15B
(13)													
(14)	**TOTAL - EHV**	139,563	92,056	4,706	25,536	2,905	2,616	3,356	5,209	528	1,985	666	
(15)													
(16)	**TOTAL TRANSMISSION**	139,563.30	92,056	4,706	25,536	2,905	2,616	3,356	5,209	528	1,985	666	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,029	16,171	888	4,711	435	520	622	359	0	103	220	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	81	39	6	32	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,524	6,513	359	1,882	113	209	234	99	0	27	89	P-9
(22)	DEPRECIATION	66,072	45,187	2,488	13,055	784	1,447	1,620	688	0	186	616	EXH 6D
(23)	INTEREST NET OF AFUDC	25,326	17,310	953	5,002	302	554	621	265	0	72	246	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	-1,757	-1,201	-66	-347	-21	-38	-43	-18	0	-5	-17	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-5,490	-3,734	-206	-1,083	-78	-120	-138	-63	0	-19	-51	P-21
(27)	OTHER REVENUE	-346	-224	-12	-65	-4	-7	-8	-4	0	-1	-20	O-10
(28)	RETURN (PROFIT/LOSS)	35,951	24,573	1,353	7,100	429	787	882	376	0	102	349	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	813	0	0	0	0	0	0	0	0	0	813	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33)	Depreciation	4,482	0	0	0	0	0	0	0	0	0	4,482	EXH 6D
(34)	INTEREST NET OF AFUDC	871	0	0	0	0	0	0	0	0	0	871	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	-60	0	0	0	0	0	0	0	0	0	-60	P-16B
(37)	RETURN (PROFIT/LOSS)	1,236	0	0	0	0	0	0	0	0	0	1,236	P-16B
(38)	**Subtotal**	7,669	0	0	0	0	0	0	0	0	0	7,669	
(39)													
(40)	**TOTAL DISTRIBUTION**	161,056.69	104,635	5,763	30,286	1,960	3,355	3,790	1,701	0	466	9,100	
(41)													
(42)	**TOTAL DEMAND**	**$646,986.026**	**$432,475**	**$22,537**	**$121,294**	**$12,301**	**$12,680**	**$15,736**	**$9,079**	**$1,881**	**$7,531**	**$11,471**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$434,033	220,605.3	14,745.8	91,296.7	14,102.3	10,377.5	17,476.5	26,846.9	30,394.0	5,082.9	3,105.0	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$10,347	5,001.8	347.8	2,220.5	361.6	259.9	449.1	696.9	818.9	110.7	79.8	See BCF
(3)	PURCHASES - BIOMASS	$15,042	7,320.25	510.45	3,239.79	525.54	376.26	643.19	999.78	1,147.23	164.97	114.27	See BCF
(4)	MARITIME LINK	$112,254	54,108.2	3,780.8	24,171.2	3,946.9	2,811.4	4,870.8	7,588.1	8,901.0	1,208.5	867.2	See BCF
(5)	PURCHASES - WIND ERIS	$18,715	9,180.19	629.99	3,988.25	641.13	464.20	796.35	1,229.05	1,440.28	204.12	141.41	See BCF
(6)	PURCHASES - WIND NRIS	$62,451	30,778.87	2,100.03	13,262.71	2,120.20	1,542.22	2,644.89	4,079.54	4,767.70	684.61	470.19	See BCF
(7)	IMPORTS	$94,391	44,140.31	3,171.07	20,577.97	3,451.53	2,422.48	4,259.47	6,707.58	7,924.66	975.98	759.73	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	62,530	31,226	2,115	13,240	2,083	1,519	2,588	3,995	4,591	711	461	E-1A
(9)	OPER. & MAINT. - HYDRO	1,990	994	67	421	66	48	82	127	146	23	15	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,858	4,424	300	1,876	295	215	367	566	650	101	65	E-1A
(11)	OPER. & MAINT. - BIOMASS	7,134	3,563	241	1,511	238	173	295	456	524	81	53	E-1A
(12)	OPER. & MAINT. - LM6000	682	340	23	144	23	17	28	44	50	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,549	774	52	328	52	38	64	99	114	18	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	766	372	59	301	0	34	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	12,413	6,199	420	2,628	414	302	514	793	911	141	91	P-10
(19)	DEPRECIATION	64,059	31,989	2,167	13,564	2,134	1,556	2,652	4,093	4,704	728	472	EXH 6D
(20)	INTEREST NET OF AFUDC	38,675	19,313	1,308	8,189	1,288	940	1,601	2,471	2,840	440	285	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	-2,682	-1,340	-91	-568	-89	-65	-111	-171	-197	-31	-20	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,763	(1,870.97)	(127.45)	(799.44)	(126.27)	(91.88)	(156.47)	(241.83)	(278.17)	(42.49)	(27.83)	O-11
(26)	OTHER REVENUE	-2,517	-1,252	-85	-535	-84	-61	-105	-162	-186	-28	-19	O-11
(27)	RETURN (PROFIT/LOSS)	54,901	27,416	1,857	11,625	1,829	1,334	2,273	3,508	4,031	624	404	P-17
(28)													
(29)	**TOTAL GENERATION**	991,828	493,282	33,591	210,683	33,271	24,211	41,233	63,724	73,295	11,205	7,334	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$991,827.954**	**$493,282**	**$33,591**	**$210,683**	**$33,271**	**$24,211**	**$41,233**	**$63,724**	**$73,295**	**$11,205**	**$7,334**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$64,151	$58,002	$3,266	$1,442	$2	$271	$18	$3	$0	$0	$1,146	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	230	112	18	90	0	10	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,553	6,744	384	258	1	49	4	1	0	0	112	P-12
(6)	DEPRECIATION	48,094	42,946	2,443	1,646	3	311	27	6	0	0	711	EXH 6D
(7)	INTEREST NET OF AFUDC	20,085	17,950	1,020	672	1	127	11	2	0	0	301	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	-1,393	-1,245	-71	-47	-0	-9	-1	-0	-0	-0	-21	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-10,874	-9,850	-553	-226	-0	-42	-2	-0	0	-0	-199	P-22
(12)	OTHER REVENUE	-370	-332	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	28,511	25,480	1,448	954	2	180	15	3	0	0	427	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	155,986.412	139,807	7,936	4,780	9	895	72	15	0	0	2,471	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	9,992.149	7,442	943	822	33	120	53	50	42	1	486	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,638.737	5,191	901	1,426	203	155	249	394	0	24	95	O-15
(20)	CALL CENTRE	13,495.674	10,995	740	863	60	116	88	92	80	7	454	C-3
(21)	BILLING SERVICES	3,800.232	3,096	208	243	17	33	25	26	23	2	128	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	729.747	46	66	116	106	76	80	113	3	123	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,968.686	4,174	118	608	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	28.239	14	2	11	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	426.494	381	22	15	0	3	0	0	0	0	6	N/A
(29)	DEPRECIATION	6,250.665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30)	INTEREST NET OF AFUDC	5,115.132	4,021	215	495	57	62	104	104	0	19	38	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	(354.773)	-279	-15	-34	-4	-4	-7	-7	-0	-1	-3	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38)	WIRING INSPECTIONS	(7,253.478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39)	AMI OPT OUT CHARGE	(830.884)	-701	-47	-55	-4	-7	-6	-6	-5	-0	0	C-6
(40)	OTHER REVENUE	(141.686)	-109	-8	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	7,261.404	5,708	306	703	80	88	148	147	0	28	54	N/A
(42)													
(43)	**TOTAL RETAIL**	41,240.161	32,188	2,594	3,351	414	527	297	701	116	176	876	
(44)	-		32,188										
(45)	**TOTAL CUSTOMER**	**197,226.573**	**171,995**	**10,530**	**8,131**	**423**	**1,422**	**369**	**716**	**116**	**176**	**3,347**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,836,041**	**$1,097,752**	**$66,659**	**$340,109**	**$45,995**	**$38,314**	**$57,338**	**$73,519**	**$75,292**	**$18,913**	**$22,152**	$22,152

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED
(1) **COSTS BY FUNCTIONAL AREAS**											
(2) Generation											
(3) FAM-related	$911,691	$479,639	$30,825	$188,815	$28,575	$21,333	$35,098	$54,292	$56,017	$10,773	$6,323
(4) Non-FAM-related	434,878	253,930	15,117	89,057	12,386	9,780	15,036	12,083	19,103	5,614	2,772
(5) Non-Operating Revenue Credit	-8,374	-4,504	-283	-1,718	-254	-193	-311	-482	-472	-101	-56
(6) **Subtotal**	1,338,194	729,066	45,658	276,155	40,707	30,921	49,823	65,893	74,647	16,286	9,039
(7)											
(8) **Transmission**											
(9) **Operating Costs**											
(10) EHV	$139,845	$92,241	$4,716	$25,588	$2,911	$2,622	$3,362	$5,219	$530	$1,989	$667
(11) HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12) Subtotal	$139,845	$92,241	$4,716	$25,588	$2,911	$2,622	$3,362	$5,219	$530	$1,989	$667
(13) Non-Operating Revenue Credit	($281)	($186)	($10)	($52)	($6)	($5)	($7)	($10)	($1)	($4)	($1)
(14) **Subtotal**	$139,563	$92,056	$4,706	$25,536	$2,905	$2,616	$3,356	$5,209	$528	$1,985	$666
(15)											
(16) **Distribution**											
(17) Non-Streetlight-related	$326,455	$258,582	$14,489	$36,452	$2,051	$4,421	$4,011	$1,784	$0	$486	$4,179
(18) Streetlight-related	$7,669	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,669
(19) Non-Operating Revenue Credit	($17,081)	($14,140)	($790)	($1,385)	($83)	($171)	($148)	($67)	($0)	($20)	($277)
(20) **Subtotal**	$317,043	$244,442	$13,699	$35,066	$1,969	$4,250	$3,862	$1,717	$0	$466	$11,571
(21)											
(22) **Retail**											
(23) Operating Costs	$60,352	$46,369	$3,825	$5,483	$552	$759	$743	$920	$148	$203	$1,351
(24) Non-Operating Revenue Credit	($19,112)	($14,181)	($1,230)	($2,132)	($138)	($232)	($446)	($219)	($32)	($27)	($474)
(25) **Subtotal**	$41,240	$32,188	$2,594	$3,351	$414	$527	$297	$701	$116	$176	$876
(26)											
(27) **Total**	**$1,836,041**	**$1,097,752**	**$66,659**	**$340,109**	**$45,995**	**$38,314**	**$57,338**	**$73,519**	**$75,292**	**$18,913**	**$22,152**
(28)											
(29) **Costs by Functional Areas (relative shares)**											
(30) Generation	73%	66%	68%	81%	89%	81%	87%	90%		86%	41%
(31) Transmission	8%	8%	7%	8%	6%	7%	6%	7%		10%	3%
(32) Distribution	17%	22%	21%	10%	4%	11%	7%	2%		2%	52%
(33) Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(34) **Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) **AVERAGE CUSTOMER COST CALC**											
(37) **Customer Related Costs**											
(38) Distribution bfr Non-Operationg Credit	167,231	149,989	8,508	5,017	9	940	75	16	0	0	2,676
(39) Retail bfr Non-Operatin Credit	60,352	46,369	3,825	5,483	552	759	743	920	148	203	1,351
(40) Subtotal	227,583	196,358	12,332	10,500	562	1,699	818	936	148	203	4,027
(41)											
(42) **Misc Rev Credit**											
(43) Distribution	(11,244.2)	-10,182	-572	-237	-0	-44	-2	-0	-0	-0	-206
(44) Retail	(19,112.2)	-14,181	-1,230	-2,132	-138	-232	-446	-219	-32	-27	-474
(45) Total	(30,356.4)	-24,363	-1,802	-2,369	-139	-277	-449	-219	-32	-27	-680
(46)											
(47) **Total**	197,226.6	171,995	10,530	8,131	423	1,422	369	716	116	176	3,347
(48) % of Total Cost	10.7%	15.7%	15.8%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.1%
(49)											
(50) Customers	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903
(51) Bill Months	6,478,161	5,867,114	329,312	134,880	240	25,219	2,105	434	12	12	118,832
(52)											
(53) **Average Monthly Cost per Customer**	**30.44**	**29.3151**	**31.98**	**60.29**	**1,762.40**	**56.39**	**175.36**	**1,651.65**		**14,674.22**	**28.17**

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

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Peak Dmd. in KWs (at Generator) 69,594
(4) Int Credit Amount 11,165
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

		Demand Usage				Annual Credit Amount Calculation					
(9)		Winter Month kW Coincident	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)											
(11)	Sum of Monthly Demands in KVAs (at the Meter)	0	0	1.06	-	-	($7.638)	$0	10.0%	($0.764)	$0	$0
(12)	Int Credit Amount - PHP	0									
(13)											
(14)	**Priority Interruption Demand Adjustment Calculation**										
(15)											
(16)	Sum of Monthly Demands in KVAs (at the Meter)	0									
(17)	Int Credit Amount - PHP	0									

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	$2,076	$1,371	$75	$401	$51	$44	$56	$47	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Expense	13,045	8,794	483	2,561	229	283	336	185	0	54	120	P-1
(5)	OVERHEAD LINES Storm Expense	8,696	5,863	322	1,707	152	188	224	124	0	36	80	P-1
(6)	UNDERGROUND LINES	211	143	8	42	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(11)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	---
(12)													
(13)	**TOTAL DEMAND**	24,842	16,171	888	4,711	435	520	622	359	0	103	1,034	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Expense	44,655	40,451	2,270	930	1	174	8	1	0	0	819	P-2
(19)	OVERHEAD LINES Storm Expense	17,224	15,602	876	359	0	67	3	1	0	0	316	P-2
(20)	UNDERGROUND LINES	602	545	31	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,670	1,404	89	141	1	28	6	2	0	0	0	P-6
(23)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)													
(27)	**TOTAL CUSTOMER**	64,151	58,002	3,266	1,442	2	271	18	3	0	0	1,146	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	9,992	7,442	943	822	33	120	53	50	42	1	486	EXHIBIT 6B
(33)	**TOTAL RETAIL**	9,992	7,442	943	822	33	120	53	50	42	1	486	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,076	1,371	75	401	51	44	56	47	0	12	19	P-3
(38)	OVERHEAD LINES	83,620	70,709	3,951	5,557	382	712	572	311	0	91	1,335	P-1
(39)	UNDERGROUND LINES	813	688	38	54	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,662	8,845	1,032	963	34	147	60	52	42	1	486	P-6
(42)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2A
(43)	STREET LIGHTING	813	0	0	0	0	0	0	0	0	0	813	DIRECT
(44)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(45)													
(46)	**TOTAL DISTRIBUTION**	**$98,985**	**$81,614**	**$5,097**	**$6,975**	**$470**	**$910**	**$693**	**$413**	**$42**	**$105**	**$2,666**	

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	$7,442	$1,995	$5,447
(2) SMALL GENERAL	943	134	809
(3) GENERAL	822	156	666
(4) GENERAL LARGE	33	11	22
(5) SMALL INDUSTRIAL	120	21	98
(6) MEDIUM INDUSTRIAL	53	16	37
(7) LARGE INDUSTRIAL	50	17	34
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	486	0	486
(11) TOTAL	$9,992	$2,365	$7,627
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	$4,174	$0	$4,174	$0	$4,174
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,174	$795	$4,968.7	$0	$4,968.69
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	$20,481	$13,512	$690	$3,743	$427	$383	$493	$765	$78	$292	$98	D-3A
(5)	HYDRO PRODUCTION	7,078	4,670	238	1,294	147	133	170	264	27	101	34	D-3A
(6)	WIND PRODUCTION	5,677	3,745	191	1,038	118	106	137	212	22	81	27	D-3A
(7)	LM6000 PRODUCTION	2,995	1,976	101	547	62	56	72	112	11	43	14	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,230	811	41	225	26	23	30	46	5	18	6	D-3A
(9)	GENERATION BATTERIES	3,661	2,416	123	669	76	69	88	137	14	52	17	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,353	893	46	247	28	25	33	51	5	19	6	D-3A
(11)	GENERAL PROPERTY	7,521	4,962	253	1,375	157	141	181	281	29	107	36	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	49,996	32,986	1,684	9,138	1,042	936	1,203	1,868	190	712	239	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV	25,717	16,967	866	4,700	536	481	619	961	97	366	123	D-3A
(21)	GENERAL PROPERTY	10,651	7,027	359	1,947	222	199	256	398	40	152	51	P-8B
(22)	TOTAL - EHV	36,368	23,994	1,225	6,647	758	681	875	1,359	138	518	174	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	36,368	23,994	1,225	6,647	758	681	875	1,359	138	518	174	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29)	DISTRIBUTION - Other	666	455	25	132	8	15	16	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	8,862	6,061	334	1,751	105	194	217	92	0	25	83	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,325	3,642	201	1,052	63	117	131	55	0	15	50	P-9
(32)	DISTRIBUTION - OH Lines	6,282	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33)	DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	27,744	18,974	1,045	5,482	329	608	680	289	0	78	259	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,482	0	0	0	0	0	0	0	0	0	4,482	Direct
(38)	GENERAL PROPERTY	15,037	10,284	566	2,971	178	329	369	157	0	42	140	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	70,553	45,187	2,488	13,055	784	1,447	1,620	688	0	186	5,097	
(41)													
(42)	**TOTAL DEMAND**	**156,917**	**102,167**	**5,397**	**28,840**	**2,583**	**3,064**	**3,699**	**3,914**	**327**	**1,416**	**5,510**	

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	26,241	13,104	888	5,556	874	638	1,086	1,677	1,927	298	193	E-1A
(5)	HYDRO PRODUCTION	9,069	4,529	307	1,920	302	220	375	579	666	103	67	E-1A
(6)	WIND PRODUCTION	7,273	3,632	246	1,540	242	177	301	465	534	83	54	E-1A
(7)	LM6000 PRODUCTION	3,838	1,916	130	813	128	93	159	245	282	44	28	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,575	787	53	334	52	38	65	101	116	18	12	E-1A
(9)	GENERATION BATTERIES	4,691	2,343	159	993	156	114	194	300	344	53	35	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,734	866	59	367	58	42	72	111	127	20	13	E-1A
(11)	GENERAL PROPERTY	9,637	4,812	326	2,041	321	234	399	616	708	110	71	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	64,059	31,989	2,167	13,564	2,134	1,556	2,652	4,093	4,704	728	472	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**64,059**	**31,989**	**2,167**	**13,564**	**2,134**	**1,556**	**2,652**	**4,093**	**4,704**	**728**	**472**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33)	DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,155	13,533	770	519	1	98	8	2	0	0	224	P-12
(36)	DISTRIBUTION - OH Lines	5,638	5,035	286	193	0	36	3	1	0	0	83	P-12
(37)	DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40)	DISTRIBUTION -Meters	7,942	7,092	403	272	1	51	4	1	0	0	117	P-12
(41)	GENERAL PROPERTY	10,916	9,748	554	374	1	71	6	1	0	0	161	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	48,094	42,946	2,443	1,646	3	311	27	6	0	0	711	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)													
(51)	**TOTAL CUSTOMER**	**54,344**	**48,528**	**2,760**	**1,860**	**4**	**352**	**30**	**7**	**0**	**0**	**803**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$275,320**	**$182,684**	**$10,324**	**$44,264**	**$4,721**	**$4,972**	**$6,381**	**$8,013**	**$5,031**	**$2,144**	**$6,785**	

EXHIBIT 6E

NOVA SCOTIA POWER INC.

STORM COSTS AND REVENUE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	REVENUE TO COST RATIOS			STORM COSTS												STORM REVENUE		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	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	618,113	602,234	0.974	5,863	15,602	21,465	0	-	0	175	-	175	13,293	8,346	21,639	12,952	8,132	21,083
(2) SMALL GENERAL	35,834	37,156	1.037	322	876	1,198	0	-	0	9	-	9	741	465	1,207	769	483	1,251
(3) GENERAL	151,293	158,234	1.046	1,707	359	2,066	0	-	0	48	-	48	1,299	815	2,114	1,358	853	2,211
(4) GENERAL LARGE	17,419	18,202	1.045	152	0	153	0	-	0	6	-	6	97	61	158	102	64	165
(5) SMALL INDUSTRIAL	16,981	17,752	1.045	188	67	256	0	-	0	5	-	5	160	100	261	167	105	272
(6) MEDIUM INDUSTRIAL	22,240	23,231	1.045	224	3	227	0	-	0	6	-	6	144	90	234	150	94	244
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	19,227	20,098	1.045				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,717	10,485	6.107	124	1	124							76	48	124	465	292	758
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,140	8,530	1.048	36	0	36	0	-	0	4	-	4	25	15	40	26	16	42
(12) UNMETERED	15,829	15,834	1.000	80	316	396	0	-	0	1	-	1	244	153	397	244	153	397
(13) SUB-TOTAL	905,075	901,271	0.996	8,696	17,224	25,920	0	-	0	264	-	264	16,085	10,099	26,184	16,239	10,196	26,435
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	25,922	NA	NA	0	NA	NA	265	16,086	10,100	26,186	16,241	10,196.8	26,438

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$781,079	$371,134.9	$38,569	$56,161	$27,416	$122,147	$493,282	5,213,777	---	9.461	---
(2)	Reliability (Demand)	637,399	$108,504.0	43,495	61,412	22,373	127,280	235,784	11,807,265	$19.969	---	---
(3)	**Total Generation**	$1,418,478	$479,639	$82,065	$117,573	$49,789	$249,427	$729,066		$19.969	9.461	$0.000
(4)	MWh Sales		5,213,777	5,213,777	5,213,777	5,213,777	5,213,777	5,213,777				
(5)	MWh Energy Requirement		5,644,779									
(6)	kW 3 CP		6,624,104									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.199	1.574	2.255	0.955	4.784	13.983				
	Transmission/Distribution											
(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	646,902	0	24,367	44,982	22,706	92,056	92,056	11,807,265	$7.797	---	---
(13)	**Total Transmission**	$646,902	$0	$24,367	$44,982	$22,706	$92,056	$92,056		$7.797	-	$0.000
(14)	Delivery -- Dist. (Demand)	700,083	0	$12,252	67,810	24,573	104,635	104,635	11,807,265	$8.862	---	---
(15)	Delivery -- Dist. (Customer)	725,930	0	$47,931	66,395	25,480	139,807	139,807	5,867,114	---	---	$23.829
(16)	**Total Distribution**	1,426,012	0	60,183	134,205	50,053	244,442	244,442		$8.862	-	$23.829
(17)	**Total Transmission/Distribution**	$2,072,915	$0	$84,551	$179,188	$72,760	$336,498	$336,498		$16.659	-	$23.829
(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	1.622	3.437	1.396	6.454	6.454				
	Retail											
(20)	Customer -- Field		0	$4,142			$4,142	$4,142	5,867,114	0.000	0.000	$0.706
(21)	Customer -- Head Office	159,492	0	1,639	9,704	5,708	17,052	17,052	5,867,114	0.000	0.000	$2.906
(22)	**Total Customer**	159,492	0	5,781	9,704	5,708	21,193	21,193	5,867,114	$0.000	-	$3.612
(23)	Marketing		0	10,995			10,995	10,995	5,867,114	0.000	0.000	$1.874
(24)	**Total Retail**	$159,492	$0	$16,776	$9,704	$5,708	$32,188	32,188	5,867,114	0	-	$5.486
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost ($/month)		---	$2.859			$2.859	$2.859				
(27)	**TOTAL**	**$3,650,886**	**$479,638.9**	**$183,391**	**$306,465**	**$128,256**	**$618,113**	**$1,097,752**		$36.628	9.461	$29.315
(28)	**Unit Cost (cents/kW.h)**		**9.199**	**3.517**	**5.878**	**2.460**	**11.855**	**21.055**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,901	$25,286	$2,644	$3,804	$1,857	$8,305	$33,591	353,434	---	9.504	---
(2)	Reliability (Demand)	32,539	$5,539	2,251	3,135	1,142	6,528	12,067	748,952	$16.113	---	---
(3)	**Total Generation**	$85,440	$30,825	$4,896	$6,939	$2,999	$14,833	$45,658		$16.113	9.504	$0.000
(4)	MWh Sales		353,434	353,434	353,434	353,434	353,434	353,434				
(5)	MWh Energy Requirement		382,310									
(6)	kW 3 CP		222,264									
(7)	kW 12 NCP		748,952									
(8)	Unit Cost (cents/kW.h)		8.722	1.385	1.963	0.849	4.197	12.919				
	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	33,024	0	1,251	2,296	1,159	4,706	4,706	748,952	$6.284	---	---
(13)	**Total Transmission**	$33,024	$0	$1,251	$2,296	$1,159	$4,706	$4,706		$6.284	-	$0.000
(14)	Delivery -- Dist. (Demand)	38,553	0	676	3,734	1,353	5,763	5,763	748,952	$7.695	---	---
(15)	Delivery -- Dist. (Customer)	41,263	0	2,712	3,776	1,448	7,936	7,936	329,312	---	---	$24.099
(16)	**Total Distribution**	79,816	0	3,388	7,510	2,802	13,699	13,699		$7.695	-	$24.099
(17)	**Total Transmission/Distribution**	$112,840	$0	$4,639	$9,807	$3,961	$18,406	$18,406		$13.979	-	$24.099
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.312	2.775	1.121	5.208	5.208				
	Retail											
(20)	Customer -- Field		0	$808			$808	$808	329,312	0.000	0.000	$2.454
(21)	Customer -- Head Office	10,725	0	201	540	306	1,046	1,046	329,312	0.000	0.000	$3.178
(22)	**Total Customer**	10,725	0	1,009	540	306	1,854	1,854	329,312	$0.000	-	$5.632
(23)	Marketing		0	740			740	740	329,312	0.000	0.000	$2.247
(24)	**Total Retail**	$10,725	$0	$1,749	$540	$306	$2,594	2,594	329,312	0	-	$7.879
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost ($/month)		---	$5.312			$5.312	$5.312				
(27)	**TOTAL**	**$209,005**	**$30,825**	**$11,283**	**$17,285**	**$7,265**	**$35,834**	**$66,659**		$30.092	9.504	$31.978
(28)	**Unit Cost (cents/kW.h)**		**8.722**	**3.192**	**4.891**	**2.056**	**10.139**	**18.860**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$331,195	$158,757	$16,487	$23,814	$11,625	$51,926	$210,683	2,219,406	---	9.493	---
(2)	Reliability (Demand)	176,575	$30,058	12,203	17,013	6,198	35,413	65,471	4,096,798	$15.981	---	---
(3)	**Total Generation**	$507,770	$188,815	$28,690	$40,826	$17,823	$87,339	$276,155		$15.981	9.493	$0.000
(4)	MWh Sales		2,219,406	2,219,406	2,219,406	2,219,406	2,219,406	2,219,406				
(5)	MWh Energy Requirement		2,393,511									
(6)	kW 3 CP		1,206,116									
(7)	kW 12 NCP		4,096,798									
(8)	Unit Cost (cents/kW.h)		8.507	1.293	1.840	0.803	3.935	12.443				
	Transmission/Distribution											
(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	179,207	0	6,785	12,461	6,290	25,536	25,536	4,096,798	$6.233	---	---
(13)	**Total Transmission**	$179,207	$0	$6,785	$12,461	$6,290	$25,536	$25,536		$6.233	-	$0.000
(14)	Delivery -- Dist. (Demand)	202,284	0	3,594	19,592	7,100	30,286	30,286	4,096,798	$7.393	---	---
(15)	Delivery -- Dist. (Customer)	27,189	0	1,296	2,530	954	4,780	4,780	134,880	---	---	$35.439
(16)	**Total Distribution**	229,473	0	4,890	22,122	8,055	35,066	35,066		$7.393	-	$35.439
(17)	**Total Transmission/Distribution**	$408,680	$0	$11,675	$34,583	$14,345	$60,603	$60,603		$13.626	-	$35.439
(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	0.526	1.558	0.646	2.731	2.731				
	Retail											
(20)	Customer -- Field		0	$777			$777	$777	134,880	0.000	0.000	$5.764
(21)	Customer -- Head Office	21,123	0	318	690	703	1,710	1,710	134,880	0.000	0.000	$12.681
(22)	**Total Customer**	21,123	0	1,095	690	703	2,488	2,488	134,880	$0.000	-	$18.445
(23)	Marketing		0	863			863	863	134,880	0.000	0.000	$6.402
(24)	**Total Retail**	$21,123	$0	$1,958	$690	$703	$3,351	3,351	134,880	0	-	$24.847
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost ($/month)		---	$14.520			$14.520	$14.520				
(27)	**TOTAL**	**$937,573**	**$188,815**	**$42,323**	**$76,099**	**$32,871**	**$151,293**	**$340,109**		$29.607	9.493	$60.286
(28)	**Unit Cost (cents/kW.h)**		**8.507**	**1.907**	**3.429**	**1.481**	**6.817**	**15.324**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,109	$25,149	$2,546	$3,747	$1,829	$8,122	$33,271	358,568	---	9.279	---
(2)	Reliability (Demand)	20,127	$3,426	1,364	1,939	706	4,010	7,436	638,846	$11.640	---	---
(3)	**Total Generation**	$72,236	$28,575	$3,910	$5,686	$2,536	$12,132	$40,707		$11.640	9.279	$0.000
(4)	MWh Sales		358,568	358,568	358,568	358,568	358,568	358,568				
(5)	MWh Energy Requirement		376,587									
(6)	kW 3 CP		137,482									
(7)	kW 12 NCP		638,846									
(8)	Unit Cost (cents/kW.h)		7.969	1.091	1.586	0.707	3.383	11.353				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	358,568	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	358,568		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	638,846	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	20,427	0	767	1,420	717	2,905	2,905	638,846	$4.547	---	---
(13)	**Total Transmission**	$20,427	$0	$767	$1,420	$717	$2,905	$2,905		$4.547	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,219	0	353	1,178	429	1,960	1,960	638,846	$3.068	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.080
(16)	**Total Distribution**	12,274	0	355	1,183	431	1,969	1,969		$3.068	-	$37.080
(17)	**Total Transmission/Distribution**	$32,701	$0	$1,122	$2,603	$1,148	$4,873	$4,873		$7.615	-	$37.080
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.313	0.726	0.320	1.359	1.359				
	Retail											
(20)	Customer -- Field		0	$28			$28	$28	240	0.000	0.000	$118.208
(21)	Customer -- Head Office	2,247	0	192	53	80	326	326	240	0.000	0.000	$1,356.389
(22)	**Total Customer**	2,247	0	220	53	80	354	354	240	$0.000	-	$1,474.597
(23)	Marketing		0	60			60	60	240	0.000	0.000	$250.719
(24)	**Total Retail**	$2,247	$0	$281	$53	$80	$414	414	240	0	-	$1,725.316
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,169.380			$1,169.380	$1,169.380				
(27)	**TOTAL**	**$107,185**	**$28,575**	**$5,313**	**$8,343**	**$3,764**	**$17,419**	**$45,995**		$19.255	9.279	$1,762.396
(28)	**Unit Cost (cents/kW.h)**		**7.969**	**1.482**	**2.327**	**1.050**	**4.858**	**12.827**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,004	$18,254	$1,891	$2,733	$1,334	$5,958	$24,211	255,142	---	9.489	---
(2)	Reliability (Demand)	18,088	$3,079	1,252	1,743	635	3,630	6,709	488,281	$13.740	---	---
(3)	**Total Generation**	$56,092	$21,333	$3,143	$4,475	$1,969	$9,588	$30,921		$13.740	9.489	$0.000
(4)	MWh Sales		255,142	255,142	255,142	255,142	255,142	255,142				
(5)	MWh Energy Requirement		274,652									
(6)	kW 3 CP		123,550									
(7)	kW 12 NCP		488,281									
(8)	Unit Cost (cents/kW.h)		8.361	1.232	1.754	0.772	3.758	12.119				
	Transmission/Distribution											
(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	18,357	0	696	1,276	644	2,616	2,616	488,281	$5.358	---	---
(13)	**Total Transmission**	$18,357	$0	$696	$1,276	$644	$2,616	$2,616		$5.358	-	$0.000
(14)	Delivery -- Dist. (Demand)	22,418	0	396	2,171	787	3,355	3,355	488,281	$6.870	---	---
(15)	Delivery -- Dist. (Customer)	5,139	0	237	478	180	895	895	25,219	---	---	$35.503
(16)	**Total Distribution**	27,557	0	633	2,650	967	4,250	4,250		$6.870	-	$35.503
(17)	**Total Transmission/Distribution**	$45,915	$0	$1,329	$3,926	$1,612	$6,866	$6,866		$12.228	-	$35.503
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.521	1.539	0.632	2.691	2.691				
	Retail											
(20)	Customer -- Field		0	$115			$115	$115	25,219	0.000	0.000	$4.559
(21)	Customer -- Head Office	2,736	0	107	101	88	295	295	25,219	0.000	0.000	$11.713
(22)	**Total Customer**	2,736	0	222	101	88	410	410	25,219	$0.000	-	$16.272
(23)	Marketing		0	116			116	116	25,219	0.000	0.000	$4.618
(24)	**Total Retail**	$2,736	$0	$338	$101	$88	$527	527	25,219	0	-	$20.890
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost ($/month)		---	$13.403			$13.403	$13.403				
(27)	**TOTAL**	**$104,742**	**$21,333**	**$4,810**	**$8,502**	**$3,668**	**$16,981**	**$38,314**		$25.968	9.489	$56.393
(28)	**Unit Cost (cents/kW.h)**		**8.361**	**1.885**	**3.332**	**1.438**	**6.655**	**15.017**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$64,749	$31,140	$3,164	$4,656	$2,273	$10,092	$41,233	438,585	---	9.401	---
(2)	Reliability (Demand)	23,251	$3,958	1,576	2,240	816	4,632	8,590	694,524	$12.369	---	---
(3)	**Total Generation**	$87,999	$35,098	$4,740	$6,896	$3,089	$14,725	$49,823		$12.369	9.401	$0.000
(4)	MWh Sales		438,585	438,585	438,585	438,585	438,585	438,585				
(5)	MWh Energy Requirement		467,931									
(6)	kW 3 CP		158,818									
(7)	kW 12 NCP		694,524									
(8)	Unit Cost (cents/kW.h)		8.003	1.081	1.572	0.704	3.357	11.360				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	438,585	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	438,585		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	694,524	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	23,597	0	886	1,641	828	3,356	3,356	694,524	$4.832	---	---
(13)	**Total Transmission**	$23,597	$0	$886	$1,641	$828	$3,356	$3,356		$4.832	-	$0.000
(14)	Delivery -- Dist. (Demand)	25,126	0	476	2,432	882	3,790	3,790	694,524	$5.457	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	$34.304
(16)	**Total Distribution**	25,565	0	492	2,473	897	3,862	3,862		$5.457	-	$34.304
(17)	**Total Transmission/Distribution**	$49,163	$0	$1,378	$4,114	$1,726	$7,218	$7,218		$10.289	-	$34.304
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.314	0.938	0.393	1.646	1.646				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	2,105	0.000	0.000	$25.131
(21)	Customer -- Head Office	4,150	0	-93	101	148	156	156	2,105	0.000	0.000	$73.968
(22)	**Total Customer**	4,150	0	-40	101	148	209	209	2,105	$0.000	-	$99.099
(23)	Marketing		0	88			88	88	2,105	0.000	0.000	$41.961
(24)	**Total Retail**	$4,150	$0	$49	$101	$148	$297	297	2,105	0	-	$141.060
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost ($/month)		---	$23.149			$23.149	$23.149				
(27)	**TOTAL**	**$141,312**	**$35,098**	**$6,167**	**$11,110**	**$4,962**	**$22,240**	**$57,338**		$22.658	9.401	$175.364
(28)	**Unit Cost (cents/kW.h)**		**8.003**	**1.406**	**2.533**	**1.131**	**5.071**	**13.073**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$99,931	$48,148	$4,883	$7,185	$3,508	$15,576	$63,724	697,603	---	9.135	---
(2)	Reliability (Demand)	36,091	$6,144	2,446	-7,688	1,267	-3,975	2,169	1,151,424	$1.884	---	---
(3)	**Total Generation**	$136,023	$54,292	$7,329	-$503	$4,774	$11,601	$65,893		$1.884	9.135	$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.783	1.051	-0.072	0.684	1.663	9.446				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	36,629	0	1,376	2,547	1,286	5,209	5,209	1,151,424	$4.524	---	---
(13)	**Total Transmission**	$36,629	$0	$1,376	$2,547	$1,286	$5,209	$5,209		$4.524	-	$0.000
(14)	Delivery -- Dist. (Demand)	10,711	0	292	1,033	376	1,701	1,701	1,151,424	$1.478	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	$35.520
(16)	**Total Distribution**	10,807	0	295	1,042	379	1,717	1,716.77		$1.478	-	$35.520
(17)	**Total Transmission/Distribution**	$47,436	$0	$1,671	$3,589	$1,665	$6,926	$6,926		$6.002	-	$35.520
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.240	0.515	0.239	0.993	0.993				
	Retail											
(20)	Customer -- Field		0	$50			$50	$50	434	0.000	0.000	$115.757
(21)	Customer -- Head Office	4,119	0	314	97	147	559	559	434	0.000	0.000	$1,287.635
(22)	**Total Customer**	4,119	0	365	97	147	609	609	434	$0.000	-	$1,403.392
(23)	Marketing		0	92			92	92	434	0.000	0.000	$211.609
(24)	**Total Retail**	$4,119	$0	$456	$97	$147	$701	701	434	0	-	$1,615.001
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost ($/month)		---	$1,051.474			$1,051.474	$1,051.474				
(27)	**TOTAL**	**$187,578**	**$54,292**	**$9,457**	**$3,184**	**$6,587**	**$19,227**	**$73,519**		$7.886	9.135	$1,650.521
(28)	**Unit Cost (cents/kW.h)**		**7.783**	**1.356**	**0.456**	**0.944**	**2.756**	**10.539**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$114,851	$55,394	$5,611	$8,258	$4,031	$17,901	$73,295	810,776	---	9.040	---
(2)	Reliability (Demand)	3,662	$623	$248	353	129	730	1,353	1,649,303	$0.820	---	---
(3)	**Total Generation**	$118,513	$56,017	$5,860	$8,611	$4,160	$18,630	$74,647		$0.820	9.040	$0.000
(4)	MWh Sales		810,776	810,776	810,776	810,776	810,776	810,776				
(5)	MWh Energy Requirement		830,016									
(6)	kW 3 CP		25,013									
(7)	kW 12 NCP		1,649,303									
(8)	Unit Cost (cents/kW.h)		6.909	0.723	1.062	0.513	2.298	9.207				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	810,776	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	810,776		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,649,303	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	3,716	0	140	258	130	528	528	1,649,303	$0.320	---	---
(13)	**Total Transmission**	$3,716	$0	$140	$258	$130	$528	$528		$0.320	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	1,649,303	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0	12	---	---	$25.305
(16)	**Total Distribution**	2	0	0	0	0	0	0		$0.000	-	$25.305
(17)	**Total Transmission/Distribution**	$3,718	$0	$140	$259	$131	$529	$529		$0.320	-	$25.305
(18)	kW.h Sold		0	810,776	810,776	810,776	810,776	810,776				
(19)	Unit Cost (cents/kW.h)		NA	0.017	0.032	0.016	0.065	0.065				
	Retail											
(20)	Customer -- Field		0	$42			$42	$42	12	0.000	0.000	$3,530.930
(21)	Customer -- Head Office	0	0	-7	0	0	-7	-7	12	0.000	0.000	-$562.028
(22)	**Total Customer**	0	0	36	0	0	36	36	12	$0.000	-	$2,968.902
(23)	Marketing		0	80			80	80	12	0.000	0.000	$6,660.572
(24)	**Total Retail**	$0	$0	$116	$0	$0	$116	116	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$9,627.997			$9,627.997	$9,627.997				
(27)	**TOTAL**	**$122,231**	**$56,017**	**$6,115**	**$8,869**	**$4,290**	**$19,275**	**$75,292**		$1.140	9.040	$25.305
(28)	**Unit Cost (cents/kW.h)**		**6.909**	**0.754**	**1.094**	**0.529**	**2.377**	**9.286**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,788	$8,432	$870	$1,279	$624	$2,773	$11,205	124,528	---	8.998	---
(2)	Reliability (Demand)	13,751	$2,341	932	1,325	483	2,740	5,081	288,787	$17.593	---	---
(3)	**Total Generation**	$31,539	$10,773	$1,802	$2,604	$1,107	$5,513	$16,286		$17.593	8.998	$0.000
(4)	MWh Sales		124,528	124,528	124,528	124,528	124,528	124,528				
(5)	MWh Energy Requirement		128,550									
(6)	kW 3 CP		93,931									
(7)	kW 12 NCP		288,787									
(8)	Unit Cost (cents/kW.h)		8.651	1.447	2.091	0.889	4.427	13.078				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,956	0	524	970	490	1,985	1,985	288,787	$6.872	---	---
(13)	**Total Transmission**	$13,956	$0	$524	$970	$490	$1,985	$1,985		$6.872	-	$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	$1.613	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$38.145
(16)	**Total Distribution**	2,908	0	84	280	102	466	466		$1.613	-	$38.145
(17)	**Total Transmission/Distribution**	$16,864	$0	$608	$1,251	$592	$2,451	$2,451		$8.485	-	$38.145
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.488	1.004	0.475	1.968	1.968				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	12	0.000	0.000	$102.534
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	$13,965.911
(22)	**Total Customer**	773	0	123	18	28	169	169	12	$0.000	-	$14,068.445
(23)	Marketing		0	7			7	7	12	0.000	0.000	$567.626
(24)	**Total Retail**	$773	$0	$130	$18	$28	$176	176	12	0	-	$14,636.071
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$10,819.045			$10,819.045	$10,819.045				
(27)	**TOTAL**	**$49,176**	**$10,773**	**$2,540**	**$3,873**	**$1,727**	**$8,140**	**$18,913**		$26.078	8.998	$14,674.216
(28)	**Unit Cost (cents/kW.h)**		**8.651**	**2.040**	**3.110**	**1.387**	**6.536**	**15.187**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)							Unit Cost		
			Variable Fuel	Fixed Operating	Fixed Capital	Fixed Return	Fixed Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,523	$5,538	$563	$829	$404	$1,796	$7,334	77,000	---	9.524	---
(2)	Reliability (Demand)	4,614	$786	313	445	162	919	1,705	206,936	$8.239	---	---
(3)	**Total Generation**	$16,137	$6,323	$876	$1,273	$566	$2,715	$9,039		$8.239	9.524	$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,275									
(6)	kW 3 CP		31,520									
(7)	kW 12 NCP		206,936									
(8)	Unit Cost (cents/kW.h)		8.212	1.138	1.653	0.736	3.527	11.738				
	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	4,683	0	176	326	164	666	666	206,936	$3.218	---	---
(13)	**Total Transmission**	$4,683	$0	$176	$326	$164	$666	$666		$3.218	-	$0.000
(14)	Delivery -- Dist. (Demand)	45,154	0	963	6,553	1,585	9,100	9,100	206,936	$43.977	---	---
(15)	Delivery -- Dist. (Customer)	12,170	0	941	1,103	427	2,471	2,471	118,832	---	---	$20.792
(16)	**Total Distribution**	57,323	0	1,904	7,655	2,012	11,571	11,571		$43.977	-	$20.792
(17)	**Total Transmission/Distribution**	$62,007	$0	$2,079	$7,981	$2,176	$12,237	$12,237		$47.195	-	$20.792
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.701	10.365	2.827	15.892	15.892				
	Retail											
(20)	Customer -- Field		0	$481			$481	$481	118,832	0.000	0.000	$4.047
(21)	Customer -- Head Office	1,504	0	-246	134	54	-58	-58	118,832	0.000	0.000	-$0.490
(22)	**Total Customer**	1,504	0	235	134	54	423	423	118,832	$0.000	-	$3.557
(23)	Marketing		0	454			454	454	118,832	0.000	0.000	$3.819
(24)	**Total Retail**	$1,504	$0	$689	$134	$54	$876	876	118,832	0	-	$7.376
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost ($/month)		---	$5.795			$5.795	$5.795				
(27)	**TOTAL**	**$79,648**	**$6,323**	**$3,644**	**$9,388**	**$2,797**	**$15,829**	**$22,152**		$55.434	9.524	$28.168
(28)	**Unit Cost (cents/kW.h)**		**8.212**	**4.733**	**12.193**	**3.632**	**20.557**	**28.769**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,564,130	$747,232.643	$77,229	$112,465	$54,901	$244,595	$991,828	10,548,819	---	9.402	---
(2)	Reliability (Demand)	966,098	$164,458.078	66,082	81,916	33,910	181,908	346,366	21,771,116	$15.909	---	---
(3)	**Total Generation**	$2,530,228	$911,690.721	$143,311	$194,381	$88,812	$426,503	$1,338,194		$15.909	9.402	$0.000
(4)	MWh Sales		10,548,819	10,548,819	10,548,819	10,548,819	10,548,819	10,548,819				
(5)	MWh Energy Requirement		11,303,805									
(6)	kW 3 CP		8,869,322									
(7)	kW 12 NCP		21,771,116									
(8)	Unit Cost (cents/kW.h)		8.643	1.359	1.843	0.842	4.043	12.686				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	10,548,819	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,548,819		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	21,771,116	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	980,501	0	36,968	68,179	34,416	139,563	139,563	21,771,116	$6.410	---	---
(13)	**Total Transmission**	$980,501	$0	$36,968	$68,179	$34,416	$139,563	$139,563		$6.410	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,059,453	0	19,086	104,783	37,187	161,057	161,057	21,771,116	$7.398	---	---
(15)	Delivery -- Dist. (Customer)	812,285	0	53,137	74,338	28,511	155,986	155,986	6,478,160	---	---	$24.079
(16)	**Total Distribution**	1,871,738	0	72,223	179,121	65,698	317,043	317,043		$7.398	-	$24.079
(17)	**Total Transmission/Distribution**	$2,852,239	$0	$109,191	$247,301	$100,114	$456,606	$456,606		$13.808	-	$24.079
(18)	kW.h Sold		---	10,548,819	10,548,819	10,548,819	10,548,819	10,548,819				
(19)	Unit Cost (cents/kW.h)		---	1.035	2.344	0.949	4.329	4.329				
	Retail											
(20)	Customer -- Field		0	$6,498	0	0	$6,498	$6,498	6,478,160	0.000	0.000	$1.003
(21)	Customer -- Head Office	206,870	0	2,547	11,438	7,261	21,246	21,246	6,478,160	0.000	0.000	$3.280
(22)	**Total Customer**	206,870	0	9,046	11,438	7,261	27,744	27,744	6,478,160	$0.000	-	$4.283
(23)	Marketing		0	13,496	0	0	13,496	13,496	6,478,160	0.000	0.000	$2.083
(24)	**Total Retail**	$206,870	$0	$22,541	$11,438	$7,261	$41,240	41,240	6,478,160	0	-	$6.366
(25)	Total Customers x 12 months		---	6,478,160			6,478,160	6,478,160				
(26)	Unit Cost ($/month)		---	$3.480			$3.480	$3.480				
(27)	**TOTAL**	**$5,589,337**	**$911,690.721**	**$275,044**	**$453,119**	**$196,187**	**$924,350**	**$1,836,041**		$29.717	9.402	$30.445
(28)	**Unit Cost (cents/kW.h)**		**8.643**	**2.607**	**4.295**	**1.860**	**8.763**	**17.405**				

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	$1,063,860
(4)	SMALL GENERAL	68,733
(5)	GENERAL	353,226
(6)	LARGE GENERAL	47,694
(7)	SMALL INDUSTRIAL	39,777
(8)	MEDIUM INDUSTRIAL	59,451
(9)	LARGE INDUSTRIAL	76,124
(10)	ELI 2P-RTP	85,438
(11)	MUNICIPAL	19,666
(12)	UNMETERED	22,087
(13)	SUB-TOTAL	**1,836,054.9**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,873,661**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	5,743
(30)	CONNECTION CHARGES AND METER REMOVAL	3,494
(31)	NSF	159
(32)	RETAIL SALES	1,491
(33)	WIRING INSPECTIONS	7,253
(34)	POLE SERVICES	16,364
(35)	STEAM AND ASH SALES	5,018
(36)	AMI OPT OUT CHARGE	831
(37)	OTHER REVENUE	4,496
(38)	**TOTAL**	**44,848.6**
(39)	**TOTAL REVENUE**	**1,918,510**
(40)	**TOTAL OPERATING EXPENSES**	**$1,717,212**
(41)	RETAINED EARNINGS	$201,297

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4) % RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6) % RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-4
(13) MW.h GEN. & PURCH.	11,303,805	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	830,016	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	11,303,805	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	830,016	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	E-1B
(17) AVERAGE CUSTOMERS	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14) % RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,767	476,846	27,443	11,240	20	2,102	175	36	1	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

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.	$209,262	$141,071	$7,748	$41,081	$3,667	$4,535	$5,393	$2,973	$0	$872	$1,923	
(2) % RESPONSIBILITY	100.00%	67.41%	3.70%	19.63%	1.75%	2.17%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3) POLE&WIRE INV.-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(4) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$393,210	$262,605	$14,368	$76,610	$8,153	$8,439	$10,363	$7,154	$0	$1,938	$3,579	
(6) % RESPONSIBILITY	100.00%	66.78%	3.65%	19.48%	2.07%	2.15%	2.64%	1.82%	0.00%	0.49%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(8) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9) SUBST. INVEST.-DMD.	$183,948	$121,533	$6,620	$35,530	$4,486	$3,903	$4,971	$4,181	$0	$1,067	$1,657	
(10) % RESPONSIBILITY	100.00%	66.07%	3.60%	19.32%	2.44%	2.12%	2.70%	2.27%	0.00%	0.58%	0.90%	P-5
(11) METER INVEST.-CUST	$70,426	$59,182	$3,758	$5,958	$34	$1,161	$265	$64	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	84.03%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$820,756	$541,508	$27,644	$150,010	$17,099	$15,367	$19,753	$30,662	$3,111	$11,683	$3,920	
(14) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$844,620	$557,252	$28,448	$154,372	$17,596	$15,813	$20,327	$31,553	$3,201	$12,022	$4,034	
(18) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	P-8B
(19) DEMAND - DIST. PLANT	$862,966	$590,189	$32,502	$170,515	$10,236	$18,898	$21,164	$8,982	$0	$2,434	$8,045	
(20) % RESPONSIBILITY	100.00%	68.39%	3.77%	19.76%	1.19%	2.19%	2.45%	1.04%	0.00%	0.28%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$1,051,607	$525,141	$35,567	$222,671	$35,034	$25,551	$43,532	$67,187	$77,217	$11,959	$7,747	
(24) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-10
(25) ENERGY - TRANS. PLT. - HV	$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%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(30) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-12
(31) CUSTOMER - RETAIL PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(32) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$966,098	$637,399	$32,539	$176,575	$20,127	$18,088	$23,251	$36,091	$3,662	$13,751	$4,614	
(34) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	66.01%	3.37%	18.29%	2.08%	1.87%	2.41%	3.74%	0.33%	1.42%	0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$980,501	$646,902	$33,024	$179,207	$20,427	$18,357	$23,597	$36,629	$3,716	$13,956	$4,683	
(38) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,024,242	$700,083	$38,553	$202,284	$12,219	$22,418	$25,126	$10,711	$0	$2,905	$9,943	
(40) % RESPONSIBILITY	100.00%	68.35%	3.76%	19.75%	1.19%	2.19%	2.45%	1.05%	0.00%	0.28%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,564,130	$781,079	$52,901	$331,195	$52,109	$38,004	$64,749	$99,931	$114,851	$17,788	$11,523	
(44) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$812,285	$725,930	$41,263	$27,189	$55	$5,139	$439	$96	$2	$3	$12,170	
(6) % RESPONSIBILITY	100.00%	89.37%	5.08%	3.35%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.50%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$202,905	$159,492	$8,542	$19,652	$2,244	$2,458	$4,126	$4,114	$0	$773	$1,504	
(8) % RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9) POLES - DEMAND	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	
(10) % RESPONSIBILITY	100.0%	68.0%	3.7%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	
(12) % RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$48,803	$32,199	$1,644	$8,920	$1,017	$914	$1,175	$1,823	$185	$695	$233	
(14) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$265	$175	$9	$48	$6	$5	$6	$10	$1	$4	$1	
(18) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,842	$16,171	$888	$4,711	$435	$520	$622	$359	$0	$103	$1,034	
(20) % RESPONSIBILITY	100.00%	65.09%	3.57%	18.96%	1.75%	2.09%	2.50%	1.45%	0.00%	0.42%	4.16%	O-3
(21) ENG. - OPER.EXP. - GEN.	$62,530	$31,226	$2,115	$13,240	$2,083	$1,519	$2,588	$3,995	$4,591	$711	$461	
(22) % RESPONSIBILITY	100.00%	49.94%	3.38%	21.17%	3.33%	2.43%	4.14%	6.39%	7.34%	1.14%	0.74%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$64,151	$58,002	$3,266	$1,442	$2	$271	$18	$3	$0	$0	$1,146	
(28) % RESPONSIBILITY	100.00%	90.41%	5.09%	2.25%	0.00%	0.42%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,633	$23,502	$2,034	$3,257	$386	$449	$442	$625	$106	$156	$677	
(30) % RESPONSIBILITY	100.00%	74.29%	6.43%	10.30%	1.22%	1.42%	1.40%	1.98%	0.33%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$314,550	$207,426	$10,620	$57,616	$6,541	$5,904	$7,556	$11,729	$1,190	$4,469	$1,500	
(32) % RESPONSIBILITY	100.00%	65.94%	3.38%	18.32%	2.08%	1.88%	2.40%	3.73%	0.38%	1.42%	0.48%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	66.02%	3.38%	18.34%	2.08%	1.88%	2.40%	3.73%	0.26%	1.42%	0.48%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$68,578	$45,222	$2,316	$12,562	$1,426	$1,287	$1,647	$2,557	$259	$974	$327	
(36) % RESPONSIBILITY	100.00%	65.94%	3.38%	18.32%	2.08%	1.88%	2.40%	3.73%	0.38%	1.42%	0.48%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$129,706	$84,020	$4,628	$24,334	$1,613	$2,695	$3,054	$1,392	$0	$384	$7,587	
(38) % RESPONSIBILITY	100.00%	64.78%	3.57%	18.76%	1.24%	2.08%	2.35%	1.07%	0.00%	0.30%	5.85%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$943,207	$468,988	$31,947	$200,392	$31,653	$23,031	$39,221	$60,620	$69,728	$10,652	$6,976	
(40) % RESPONSIBILITY	100.00%	49.72%	3.39%	21.25%	3.36%	2.44%	4.16%	6.43%	7.39%	1.13%	0.74%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12A
(43) TOT. EXP. - ENG. (TRANS. EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	$138,719	$124,509	$7,059	$4,063	$7	$759	$59	$12	$0	$0	$2,249	
(2) % RESPONSIBILITY	100.00%	89.76%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,099	$33,220	$2,576	$3,958	$439	$552	$542	$722	$106	$174	$811	
(4) % RESPONSIBILITY	100.00%	77.08%	5.98%	9.18%	1.02%	1.28%	1.26%	1.68%	0.24%	0.40%	1.88%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$461,736	$0	$68,733	$353,226	$0	$39,777	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	14.89%	76.50%	0.00%	8.61%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$461,736	$0	$68,733	$353,226		$39,777	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.65%	39.33%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

EXHIBIT 8C
PAGE 1 OF 1

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	199,101	85,252	23,197	57,561	33,090	-	
(2)	% RESPONSIBILITY	100.00%	42.82%	11.65%	28.91%	16.62%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,711,896	1,270,649	125,264	289,666	26,316	-	
(4)	% RESPONSIBILITY	100.00%	74.22%	7.32%	16.92%	1.54%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	4,956,569	2,227,474	932,123	1,753,988	42,983		
(6)	% RESPONSIBILITY	100.00%	44.9%	18.8%	35.4%	0.9%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,845,897	2,227,474	391,492	183,948	$42,983.28		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.3%	13.8%	6.5%	1.5%	0.0%	
(10)	INSURANCE PREMIUM	9,648	7,551	1,327	624	146	-	
(11)	COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12)	SUBTOAL	11,405	7,991	1,767	1,063	585	-	
(13)	% RESPONSIBILITY	100.00%	70.06%	15.49%	9.32%	5.13%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	67,440	19,067	86,507.2	0.780	86,507	0	0	0	86,507	67,440	0	0	0	67,440
(18)	TRANSMISSION	20,590	2,948	23,538.1	0.875	0	23,538	0	0	23,538	0	20,590	0	0	20,590
(19)	DISTRIBUTION	54,010	9,493	63,503.1	0.851	0	0	63,503	0	63,503	0	0	54,010	0	54,010
(20)	RETAIL	31,101	-3,925	27,176.0	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101
(21)	SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,507	23,538	63,503	27,176	200,724.5	67,440	20,590	54,010	31,101	173,140.9
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,342	132	306	28	1,808.4	946	93	216	20	1,274
(24)	CORP. SECRETARY	0	11,405	11,405.2	-	7,991	1,767	1,063	585	11,405.2	0	0	0	0	0
(25)	LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,743	369	853	78	5,043.0	1,397	138	318	29	1,882
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,620	461	1,109	576	3,766.6	751	214	514	267	1,746
(27)	REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,894	680	1,572	143	9,287.4	1,699	167	387	35	2,289
(28)	FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,116	671	1,458	105	7,350.5	2,735	359	780	56	3,930
(29)	PROCUREMENT	7,399	4,885	12,283.6	0.602	3,071	3,071	3,071	3,071	12,283.6	1,850	1,850	1,850	1,850	7,399
(30)	IT	19,233	26,816	46,048.8	0.418	19,717	5,365	13,313	7,653	46,048.8	8,235	2,241	5,560	3,196	19,233
(31)	HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,710	1,282	3,180	1,828	11,000.2	2,701	735	1,824	1,049	6,309
(32)	TOTAL	44,061	63,933	107,993.6	0.408	54,203	13,798	25,926	14,067	107,993.6	20,313	5,797	11,449	6,502	44,061
(33)	GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186
(34)	OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,159	860	2,133	1,226	7,377.5	6,277	1,708	4,238	2,437	14,660
(35)	SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,272	14,657	28,058	15,293	127,280.8	35,777	7,505	15,687	8,938	67,908
(36)	GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,779	38,195	91,562	42,469	328,005.3	103,217	28,095	69,698	40,039	241,048

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,590	54,010	0	0	
(38)		100%	0%	28%	72%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	2,394,809	0	844,620	1,550,189	0	0	
(39)		100%	0%	35%	65%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	143,001	57,944	106,348	0	0	
(40)	% RESPONSIBILITY	100%	47%	19%	35%	0%	0%	**F - 8**

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	66.0%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.4%
(3) GENERAL	2,219,406	7.8%	2,393,511	470,705	82.7%	389,273	11.1%	432,607	63.16%	1,206,116	18.3%
(4) GENERAL LARGE	358,568	5.0%	376,587	62,748	70.3%	44,117	6.8%	47,132	91.21%	137,482	2.1%
(5) SMALL INDUSTRIAL	255,142	7.7%	274,652	51,659	70.4%	36,368	14.0%	41,444	75.65%	123,550	1.9%
(6) MEDIUM INDUSTRIAL	438,585	6.7%	467,931	69,240	81.6%	56,500	10.9%	62,638	85.28%	158,818	2.4%
(7) LARGE INDUSTRIAL	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.7%
(8) PHP	810,776	2.4%	830,016	199,370	4.0%	8,000	4.3%	8,343	1135.64%	25,013	0.4%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	77,000	8.2%	83,275	21,371	51.0%	10,903	14.1%	12,443	76.40%	31,520	0.5%
(11) SUB-TOTAL	10,548,819	7.2%	11,303,805	2,667,050	76.4%	2,037,930	12.7%	2,297,508	56.16470%	6,599,055	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	155,071	0	159,281	94,296	2	53,819	0	56,516	1	178,670	
(19) TOTAL Bfr EXPORT	10,703,890	7.1%	11,463,086	2,761,346	75.8%	2,091,748	12.5%	2,354,024	55.59%	6,777,725	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,703,890	7.1%	11,463,086	2,761,346	75.8%	2,091,748	12.5%	2,354,024	55.59%	6,777,725	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	67,563	4.2%	70,392	17,910	92.2%	16,512	4.2%	17,203	44.8%	51,011	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(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	358,568	4.8%	376,587	62,748	70.3%	44,117	4.8%	47,132	86.8%	137,482	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2026

	(1) 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	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(8) ELI 2P-RTP	53,634	2.55%	54,999	8,000	100.0%	8,000	4.29%	8,343	886.01%
(9) MUNICIPAL	17,206	3.42%	17,794	31,639	96.6%	30,554	4.29%	31,866	75.05%
(10) UNMETERED	6,586	8.69%	7,158	16,774	65.0%	10,903	14.13%	12,443	77.32%
(11) SUB-TOTAL	1,143,174	7.86%	1,232,992	2,446,460	83.3%	2,037,930	12.74%	2,297,508	72.13%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	10,986	17.0%	11,335	89,676	182.9%	53,819	18.52%	56,516	0.00%
(18) TOTAL Bfr EXPORT	1,154,160	7.81%	1,244,327	2,536,136.78	82.48%	2,091,748	12.54%	2,354,024	71.1%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,154,160	7.81%	1,244,327	2,536,137	82.48%	2,091,748	12.54%	2,354,024	71.1%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 2026

	(1) 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	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) ELI 2P-RTP	47,189	2.53%	48,384	8,000	100.0%	8,000	4.02%	8,322	865.23%
(9) MUNICIPAL	15,129	3.41%	15,645	32,826	96.8%	31,787	4.02%	33,064	70.41%
(10) UNMETERED	6,343	8.64%	6,891	16,063	25.0%	4,016	13.23%	4,547	225.53%
(11) SUB-TOTAL	1,058,083	7.8%	1,141,035	2,226,694	89.6%	1,994,003	11.88%	2,230,824	76.11%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	10,019	16.9%	10,341	94,092	175.2%	60,909	17.97%	63,763	0.00%
(18) TOTAL Bfr EXPORT	1,068,102	7.8%	1,151,376	2,320,785.97	88.5%	2,054,912	11.66%	2,294,588	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,068,102	7.8%	1,151,376	2,320,786	88.5%	2,054,912	11.66%	2,294,588	75%

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	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) ELI 2P-RTP	73,058	2.56%	74,927	199,370	67.7%	135,000	3.33%	139,489	72.20%
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	6,356	8.73%	6,912	14,297	11.0%	1,573	10.95%	1,745	532.42%
(11) SUB-TOTAL	1,061,059	7.8%	1,143,395	2,128,880	86.2%	1,834,051	9.32%	2,005,063	76.65%
(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	1,067,428	7.7%	1,149,979	2,218,084.14	85.4%	1,894,191	9.16%	2,067,656	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,067,428	7.7%	1,149,979	2,218,084	85.4%	1,894,191	9.16%	2,067,656	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) ELI 2P-RTP	69,984	2.39%	71,659	193,186	69.9%	135,000	2.92%	138,942	71.63%
(9) MUNICIPAL	9,981	3.25%	10,306	24,061	88.4%	21,281	2.92%	21,902	65.35%
(10) UNMETERED	6,257	8.18%	6,769	17,780	11.0%	1,956	9.61%	2,144	438.56%
(11) SUB-TOTAL	865,221	7.1%	926,923	1,855,297	84.4%	1,566,369	8.06%	1,692,632	76.06%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	876,503	7.1%	938,546	1,928,587.49	83.8%	1,615,201	7.94%	1,743,372	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	876,503	7.1%	938,546	1,928,587	83.8%	1,615,201	7.94%	1,743,372	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 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	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) ELI 2P-RTP	70,281	2.33%	71,916	166,302	81.2%	135,000	2.64%	138,566	69.76%
(9) MUNICIPAL	6,113	3.03%	6,298	16,983	89.6%	15,211	2.64%	15,612	54.22%
(10) UNMETERED	6,609	7.96%	7,135	21,371	11.0%	2,351	8.70%	2,555	375.33%
(11) SUB-TOTAL	773,287	6.8%	825,957	1,629,641	82.4%	1,343,472	7.09%	1,438,756	77.16%
(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	786,646	6.7%	839,705	1,700,685.02	81.6%	1,387,364	6.99%	1,484,308	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,646	6.7%	839,705	1,700,685	81.6%	1,387,364	6.99%	1,484,308	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) ELI 2P-RTP	64,431	2.31%	65,918	159,996	84.4%	135,000	2.24%	138,028	66.33%
(9) MUNICIPAL	5,672	3.00%	5,842	18,338	84.9%	15,569	2.24%	15,918	50.97%
(10) UNMETERED	6,407	7.90%	6,913	19,660	11.0%	2,163	7.38%	2,322	413.46%
(11) SUB-TOTAL	704,820	6.7%	751,954	1,378,885	90.4%	1,246,127	5.86%	1,319,151	79.17%
(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	721,141	6.6%	768,737	1,457,281.99	89.3%	1,301,394	5.75%	1,376,186	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	721,141	6.6%	768,737	1,457,282	89.3%	1,301,394	5.75%	1,376,186	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	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) ELI 2P-RTP	75,829	2.24%	77,531	157,840	85.5%	135,000	2.53%	138,421	75.28%
(9) MUNICIPAL	7,357	2.99%	7,577	19,450	82.2%	15,996	2.53%	16,401	62.09%
(10) UNMETERED	6,428	7.68%	6,922	21,350	11.0%	2,349	8.34%	2,544	365.64%
(11) SUB-TOTAL	769,400	6.5%	819,240	1,501,354	86.5%	1,299,074	6.65%	1,385,492	79.48%
(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	787,975	6.4%	838,325	1,575,798.50	85.4%	1,345,255	6.55%	1,433,351	79%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	787,975	6.4%	838,325	1,575,799	85.4%	1,345,255	6.55%	1,433,351	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	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) ELI 2P-RTP	70,281	2.13%	71,778	160,315	84.2%	135,000	2.60%	138,512	69.65%
(9) MUNICIPAL	7,021	2.81%	7,218	18,224	81.5%	14,852	2.60%	15,238	63.67%
(10) UNMETERED	6,154	7.29%	6,602	17,797	11.0%	1,958	8.56%	2,125	417.54%
(11) SUB-TOTAL	763,218	6.2%	810,242	1,473,261	88.6%	1,304,576	6.93%	1,394,972	78.07%
(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	786,923	6.1%	834,559	1,545,001.26	87.5%	1,352,128	6.81%	1,444,266	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,923	6.1%	834,559	1,545,001	87.5%	1,352,128	6.81%	1,444,266	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	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(8) ELI 2P-RTP	75,535	2.28%	77,257	197,774	68.3%	135,000	2.55%	138,449	77.50%
(9) MUNICIPAL	7,182	3.04%	7,400	17,505	88.4%	15,466	2.55%	15,861	64.80%
(10) UNMETERED	6,717	7.81%	7,242	18,478	11.0%	2,033	8.41%	2,203	456.46%
(11) SUB-TOTAL	694,937	6.5%	739,985	1,440,516	86.9%	1,251,238	6.61%	1,333,903	77.05%
(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	714,447	6.4%	760,035	1,511,175.38	86.0%	1,299,016	6.50%	1,383,409	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,447	6.4%	760,035	1,511,175	86.0%	1,299,016	6.50%	1,383,409	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) ELI 2P-RTP	81,383	2.33%	83,279	194,969	69.2%	135,000	2.82%	138,804	80.64%
(9) MUNICIPAL	8,702	3.05%	8,968	21,955	98.8%	21,694	2.82%	22,306	54.04%
(10) UNMETERED	6,099	7.97%	6,586	13,522	11.0%	1,487	9.28%	1,625	544.59%
(11) SUB-TOTAL	765,224	6.7%	816,387	1,576,984	87.4%	1,377,967	7.52%	1,481,593	74.06%
(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	779,393	6.6%	830,960	1,651,334.41	86.6%	1,430,031	7.38%	1,535,612	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,393	6.6%	830,960	1,651,334	86.6%	1,430,031	7.38%	1,535,612	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 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	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) ELI 2P-RTP	72,762	2.51%	74,589	195,551	69.0%	135,000	3.57%	139,826	74.09%
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	6,955	8.59%	7,553	17,133	100.0%	17,133	11.77%	19,149	54.78%
(11) SUB-TOTAL	890,636	7.4%	956,812	2,063,850	82.0%	1,692,010	9.85%	1,858,719	71.50%
(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	902,460	7.4%	968,995	2,146,776.88	81.2%	1,744,039	9.69%	1,913,044	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	902,460	7.4%	968,995	2,146,777	81.2%	1,744,039	9.69%	1,913,044	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 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	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) ELI 2P-RTP	56,408	2.43%	57,778	8,000	100.0%	8,000	4.35%	8,348	930.29%
(9) MUNICIPAL	14,190	3.19%	14,642	31,480	88.3%	27,793	4.35%	29,001	67.86%
(10) UNMETERED	6,087	8.29%	6,592	12,711	100.0%	12,711	14.31%	14,529	60.98%
(11) SUB-TOTAL	1,059,760	7.5%	1,138,884	2,049,294	89.4%	1,832,859	12.98%	2,070,723	73.92%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	13,254	16.4%	13,650	82,065	271.3%	55,591	18.63%	58,391	0.00%
(18) TOTAL Bfr EXPORT	1,073,013	7.4%	1,152,533	2,131,359.28	88.6%	1,888,450	12.74%	2,129,114	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,073,013	7.4%	1,152,533	2,131,359	88.6%	1,888,450	12.74%	2,129,114	73%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

FOR THE YEAR ENDING DECEMBER 31, 2026

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,305,127**	**1,501,844**	**76,999**	**432,607**	**47,132**	**41,444**	**62,638**	**82,192**	**8,343**	**31,866**	**12,443**	[redacted]				
(2) FEBRUARY	**2,238,523**	**1,443,879**	**80,029**	**426,373**	**48,958**	**43,926**	**53,212**	**88,515**	**8,322**	**33,064**	**4,547**					
(3) MARCH	2,012,703	1,189,517	67,740	367,087	47,042	36,098	48,588	77,199	139,489	30,557	1,745					
(4) APRIL	1,700,128	978,550	52,200	294,769	45,757	29,890	46,920	81,559	138,942	21,902	2,144					
(5) MAY	1,447,059	750,399	44,962	265,519	42,874	35,010	53,118	90,140	138,566	15,612	2,555					
(6) JUNE	1,334,378	609,577	46,333	281,558	55,389	31,938	49,047	89,041	138,566	15,918	2,322					
(7) JULY	1,393,885	636,042	49,596	305,354	53,856	36,525	56,555	90,197	138,421	16,401	2,544					
(8) AUGUST	1,406,452	708,174	43,072	277,951	51,187	29,897	43,151	85,665	138,512	15,238	2,125					
(9) SEPTEMBER	1,344,774	584,352	46,874	305,996	54,331	30,903	54,132	100,800	138,449	15,861	2,203					
(10) OCTOBER	1,492,803	730,459	51,670	315,700	48,611	36,276	54,184	81,958	138,804	22,306	1,625					
(11) NOVEMBER	1,869,932	1,028,601	57,766	356,039	43,924	35,031	56,426	97,338	139,826	24,619	19,149					
(12) DECEMBER	**2,080,454**	**1,408,115**	**65,236**	**347,137**	**41,392**	**38,180**	**42,967**	**75,818**	**8,348**	**29,001**	**14,529**					
(13) TOT. SUMMED DMD.	20,626,218	11,569,509	682,477	3,976,089	580,452	425,119	620,940	1,040,423	1,274,588	272,346	67,933					
(14) 3 C/P DEMANDS	**6,624,104**	**4,353,838**	**222,264**	**1,206,116**	**137,482**	**123,550**	**158,818**	**246,525**	**25,013**	**93,931**	**31,520**					
(14) 3 C/P AVE DEMANDS	2,208,035	1,451,279	74,088	402,039	45,827	41,183	52,939	82,175	8,338	31,310	10,507	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,635**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**225,890**
	C/P INTERRUPTIBLE RIDER DEMANDS	**66,917**
	C/P FIRM LARGE INDUST. DEMANDS	**15,275**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,045,546	1,315,928	68,512	389,273	44,117	36,368	56,500	77,775	8,000	30,554	10,903	[redacted]				
(2) FEBRUARY	2,001,695	1,275,166	71,710	386,120	46,013	38,848	48,298	84,046	8,000	31,787	4,016					
(3) MARCH	1,841,688	1,072,148	61,807	337,938	44,676	32,575	44,816	73,946	135,000	29,574	1,573					
(4) APRIL	1,573,866	892,737	48,142	274,016	43,724	27,298	43,691	78,525	135,000	21,281	1,956					
(5) MAY	1,351,755	690,370	41,777	248,494	41,143	32,240	49,789	87,096	135,000	15,211	2,351					
(6) JUNE	1,260,659	567,667	43,516	266,079	53,479	29,767	46,412	86,474	135,000	15,569	2,163					
(7) JULY	1,307,446	587,067	46,216	286,520	51,767	33,744	53,145	87,270	135,000	15,996	2,349					
(8) AUGUST	1,315,955	652,308	40,064	260,380	49,151	27,564	40,485	82,814	135,000	14,852	1,958					
(9) SEPTEMBER	1,262,025	539,018	43,655	286,978	52,207	28,532	50,844	97,504	135,000	15,466	2,033					
(10) OCTOBER	1,389,077	668,458	47,784	294,199	46,524	33,231	50,576	79,013	135,000	21,694	1,487					
(11) NOVEMBER	1,703,097	920,296	52,363	325,825	41,558	31,382	51,744	92,941	135,000	23,770	17,133					
(12) DECEMBER	1,842,500	1,231,859	57,964	311,966	38,713	33,451	38,708	71,695	8,000	27,793	12,711					
(13) TOT. SUMMED DMD.	18,895,311	10,413,023	623,511	3,667,788	553,071	384,999	575,008	999,099	1,239,000	263,546	60,630					
(14) 3 C/P DEMANDS	5,889,741	3,822,953	198,187	1,087,359	128,843	108,666	143,506	233,515	24,000	90,134	27,629					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,635

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 212,880

C/P INTERRUPTIBLE RIDER DEMANDS 66,917

C/P FIRM LARGE INDUST. DEMANDS 10,858

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.93	0.97	0.99	0.85	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	0.99	0.93	1.00	0.95	2.31
(3) MARCH	1.10	1.22	1.09	1.10	0.97	1.14	1.09	1.06	0.06	1.02	6.02
(4) APRIL	1.30	1.48	1.42	1.36	1.00	1.38	1.13	1.01	0.06	1.43	4.90
(5) MAY	1.53	1.93	1.65	1.51	1.07	1.18	1.00	0.91	0.06	2.01	4.11
(6) JUNE	1.65	2.38	1.60	1.43	0.83	1.29	1.08	0.92	0.06	1.97	4.52
(7) JULY	1.58	2.28	1.49	1.32	0.85	1.13	0.94	0.91	0.06	1.91	4.13
(8) AUGUST	1.57	2.05	1.72	1.45	0.90	1.38	1.23	0.96	0.06	2.05	4.94
(9) SEPTEMBER	1.64	2.48	1.58	1.31	0.84	1.33	0.98	0.82	0.06	1.97	4.77
(10) OCTOBER	1.48	1.99	1.43	1.27	0.94	1.14	0.98	1.00	0.06	1.40	6.46
(11) NOVEMBER	1.18	1.41	1.28	1.13	1.04	1.18	0.94	0.84	0.06	1.27	0.55
(12) DECEMBER	1.06	1.03	1.14	1.16	1.11	1.08	1.23	1.08	1.00	1.08	0.72

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.19	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.59	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.60	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.31	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

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

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.74%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
11.88%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
9.32%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
8.06%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
7.09%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
5.86%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
6.65%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
6.93%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
6.61%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
7.52%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
9.85%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
12.98%	14.31%	12.55%	11.27%	6.92%	14.14%	11.00%	5.75%	14.31%
9.16%	**11.11%**	**9.46%**	**8.41%**	**4.95%**	**10.42%**	**7.99%**	**4.14%**	**12.05%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

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

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.51%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%
7.65%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%
5.10%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%
3.84%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%
2.87%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%
1.64%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%
2.43%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%
2.71%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%
2.38%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%
3.30%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%
5.63%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%
8.75%	10.08%	8.32%	7.05%	2.70%	9.91%	6.78%	1.53%	10.08%
4.94%	**6.88%**	**5.23%**	**4.18%**	**0.73%**	**6.20%**	**3.76%**	**-0.09%**	**7.82%**

Transmission Losses

2.43% 4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep,17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$432,475	$493,282	9.46	$171,995	$1,097,752	$1,063,860	96.913	$1,095,225	$2,526.1	0.2%
(2) SMALL GENERAL	22,537	33,591	9.50	10,530	$66,659	$68,733	103.112	$66,436	$222.7	0.3%
(3) GENERAL	121,294	210,683	9.49	8,131	$340,109	$353,226	103.857	$338,573	$1,535	0.5%
(4) LARGE GENERAL	12,301	33,271	9.28	423	$45,995	$47,694	103.694	$45,713	$281	0.6%
(5) SMALL INDUSTRIAL	12,680	24,211	9.49	1,422	$38,314	$39,777	103.820	$38,126	$188	0.5%
(6) MEDIUM INDUSTRIAL	15,736	41,233	9.40	369	$57,338	$59,451	103.685	$56,981	$356	0.6%
(7) LARGE INDUSTRIAL	9,079	63,724	9.13	716	$73,519	$76,124	103.543	$72,968	$552	0.8%
(8) PHP	1,881	73,295	9.04	116	$75,292	$85,438	113.475	$81,030	($5,739)	-7.1%
(9) MUNICIPAL	7,531	11,205	9.00	176	$18,913	$19,666	103.984	$18,858	$54	0.3%
(10) UNMETERED	11,471	7,334	9.52	3,347	$22,152	$22,087	99.705	$22,112	$40	0.2%
(11) SUB-TOTAL	$646,986	$991,828	9.40	$197,227	$1,836,041	$1,836,055	100.001	$1,836,023	$17	0.0%
(12) DIRECT EXP./ REV					$32,510	$37,606		$32,523	($13)	0.0%
(13) RETURN ON DIRECT EXP.					$5,096	$0.000		$5,115	($19)	-0.4%
(14) TOTAL					$1,873,647	$1,873,661	14	$1,873,661	($14)	0.0%
					37,606	$37,606	-			

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

Line #	AVERAGE RATE BASE								RATE BASE 2025	RATE BASE 2026
(1)	STEAM PLANT	481,584							543,265	419,903
(2)	***STEAM PLANT - CWIP***	***4,559***							***4,744***	***4,374***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906							369,394	352,418
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(5)	HYDRO PLANT	644,461							603,548	685,374
(6)	***HYDRO PLANT - CWIP***	***44,561***							***55,299***	***33,823***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643							10,402	10,884
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(9)	WIND PLANT	163,575							168,639	158,510
(10)	***WIND PLANT - CWIP***	***196***							***196***	***196***
(11)	SOLAR PLANT	1,285							1,316	1,255
(12)	***SOLAR PLANT - CWIP***	***-0***							***-0***	***-0***
(13)										
(14)	GAS TURBINE - OTHER PLANT	67,260							58,451	76,069
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***881***							***1,070***	***692***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT									
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(18)	LM6000 PLANT	93,707							94,612	92,802
(19)	***LM6000 PLANT - CWIP***	***30***							***0***	***60***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0							0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(22)			**Check**							
(23)	***Total Generation Plant bfr Gen-related Transmission Assets***	***1,823,421***	1,823,421						***1,849,627***	***1,797,215***
(24)	***Total Generation CWIP bfr Gen-related Transmission Assets***	***50,228***	50,228						***61,310***	***39,145***
(25)	***Total Generation bfr Gen-related Transmission Assets***	***1,873,649***	1,873,649						***1,910,937***	***1,836,360***
(26)										
(27)	***ECEI Batteries Plant***	145,582							***119,318***	***171,846***
(28)	***ECEI Batteries CWIP***	15,185							***30,370***	***-0***
(29)	***Generation-related Trans Assets Plant***	51,342							***51,342***	***51,342***
(30)	***Generation-related Trans Assets CWIP***	0							***0***	***0***
(31)	***Subtotal***	***212,109***							***201,031***	***223,188***
(32)										
(33)	***Total Generation Plant***	***2,020,345***							***2,020,288***	***2,020,403***
(34)	***Total Generation CWIP***	***65,413***							***91,680***	***39,145***
(35)	***Total Generation***	***2,085,758***							***2,111,968***	***2,059,548***
(36)										
(37)			**T&D Adj.**					**Average RB before T&D Adj.**		
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	745,128	($176,727)					921,855	869,812	973,897
(39)	***TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related Transmission Assets***	***99,492***						99,492	***57,791***	***141,193***
(40)	***Total Transmission***	***844,620***						1,021,347	***927,604***	***1,115,090***
(41)										
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-								
(43)	***Transmission Enviromental & Fuel Conversion - CWIP***	-								
(44)					**CWIP**		**CWIP**			
(45)			**T&D Adj.**	**Distr. CWIP**	**2025**		**2026**	**T&D Adj.**		
(46)	DIST.PLT.- LAND	$5,052	$477.6	11	13		9	$4,563	4,563	4,563
(47)	DIST.PLT.- EASEMENTS & SURVEY	$177,554	$157	435	472		398	$176,962	162,165	191,758
(48)	DIST.PLT.- OTHER	$17,970	$27,096	(23)	-29		-17	($9,104)	-10,001	-8,207
(49)	DIST.PLT.- SUBSTATIONS	$183,948	$174,067	24	26		22	$9,856	9,083	10,629
(50)	DIST.PLT.- POLES & FIXTURES	$399,387	$5,656	971	1,088		854	$392,759	373,676	411,842
(51)	DIST.PLT.- O/H LINES	$173,434	($33,770)	512	582		443	$206,691	199,755	213,626
(52)	DIST.PLT.- U/G LINES	$61,773	$3,041	146	170		122	$58,585	58,366	58,805
(53)	DIST.PLT.- LINE TRANSFORMERS	$369,256	$0	911	1,021		801	$368,345	350,449	386,240
(54)	DIST.PLT.- SERVICES	$56,181	$0	139	160		119	$56,042	54,819	57,265
(55)	DIST.PLT.- METERS	$70,426	$0	176	208		143	$70,250	71,444	69,056
(56)	DIST.PLT.- STREET LIGHTING	$35,211		87	101		73	$35,124	34,842	35,405
(57)										
(58)	***Total***	***$1,550,189***	***$176,727***	***3,390***	***3,812***		***2,968***	***$1,370,072***	***$1,309,162***	***$1,430,983***
(59)			**2024 Actuals**							
(60)	SUBSTS.-DISTRIBUTION BULK POWER	$169,254	$41,794	92%						
(61)	SUBSTS.-DISTRIBUTION GENERAL	$14,693	$3,628	8%						
(62)		$183,948	$45,422	100%						
(63)										
(64)	DISTRIBUTION	40,929							44,376	37,483
(65)	TRANSMISSION	2,906							3,104	2,708
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964							32,676	37,252
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211							41,591	54,831
(68)	RETAIL	42,983							46,109	39,858
(69)	NON-FUNCTIONALIZED	292,481							287,072	297,891
(70)	GENERAL PROPERTY PLANT	462,475							454,929	470,022
(71)	**GENERAL PROPERTY PLANT - CWIP**	14,812							10,022	19,601
(72)	**TOTAL GENERAL PROPERTY**	***477,287***							464,951	489,623
(73)			**Check**							
(74)	***Total Plant in Service***	4,577,823	4,774,747						***4,654,190***	***4,895,304***
(75)	***Total Plant CWIP***	167,921	167,921						***132,936***	***202,907***
(76)	***Total Plant***	***4,745,744***	***4,942,669***						***4,787,126***	***5,098,211***
(77)										
(78)	**WORKING CAPITAL & DEFERRED CHARGES**									
(79)										
(80)	WORKING CAPITAL - CASH FUEL	0							0	0
(81)	WORKING CAPITAL - CASH OTHER	162,574		Source: 2014 COSS					187,621	137,528
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761		84,441					294,770	301,971
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610		28,661						
(84)	DEFERRED CHARGES - Financing	22,257		113,102					23,414	21,099
(85)	DEFERRED CHARGES - Tax	23,925							23,925	23,925
(86)	DEFERRED CHARGES - Pension	156,935							143,585	170,285
(87)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO		ARO average			
(88)	DEFERRED CHARGES - FAM Deferral	4,167							-290	8,624
(89)	DEFERRED CHARGES - Other	29,562							34,227	24,897
(90)	DEFERRED CHARGES - Other (DSM)	723							652	795
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2							-2	-2
(92)	DEFERRED CHARGES - Regulated Assets	5,818			Adjustment		***Average ARO***		6,464	5,171
(93)	DEFERRED Credits - ARO Steam	-81,338				0	-81,338		***-79,236***	***-83,440***
(94)	DEFERRED Credits - ARO Hydro	-40,430				0	-40,430		***-39,391***	***-41,468***
(97)	DEFERRED Credits - ARO Wind	-16,505				0	-16,505		***-16,076***	***-16,933***
(95)	DEFERRED Credits - ARO LM6000	-1,393				0	-1,393		***-1,357***	***-1,430***
(95)	DEFERRED Credits - ARO CT	-6,244				0	-6,244		***-6,084***	***-6,404***
(96)	DEFERRED Credits - ARO Transformers (Transmission)	-52				0	-52		***-88***	***-16***
(97)	DEFERRED Credits - ARO Substations (Distribution)	-1				0	-1		***-2***	***-1***
(98)	DEFERRED Credits - ARO Transformers (Distribution)	-55				0	-55		***-94***	***-16***
(99)	DEFERRED Credits - Other (Steam)	-29,365							-28,602	-30,128
(100)	DEFERRED Credits - Cost of Removal Liability (COR)	10,587							17,353	3,821
(101)	CONTRACT RECEIVABLE	93,310							91,290	95,331
(102)	***Total***	***632,844***				0	-146,018	632,844	652,079	613,609
(103)										
(104)	Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedule	(142,328)	(149,707)
(105)								ARO & COR from RB Tbl	-142,329	-149,709
(106)	***Total Rate Base***	***5,378,589***					0	Var	-1.1768	-1.1768
(107)									0%	0%
(108)										
(109)	***ARO TOTAL***	***-146,018***							***-142,328***	***-149,707***
(110)										
(111)	**OPERATING EXPENSES**									
(112)										
(113)	**OFFICE OF THE PRESIDENT**									
(114)	EXECUTIVE MANAGEMENT	1,808.4								
(115)										
(116)	CORPORATE INSURANCE	9,647.8								
(117)	CORPORATE SECRETARY	1,757.3								
(118)	CORPORATE SECRETARY & INSURANCE	11,405.2								
(119)										
(120)	LEGAL SERVICES	5,043								
(121)										
(122)	**VP EXTERNAL RELATIONS**									
(123)	COMM. & PUBLIC AFFAIRS	3,450.6								
(124)										
(125)										
(126)	ENVIRONMENTAL POLICIES & PROGRAMS	316								
(127)										
(128)										
(129)	**CUSTOMER OPERATIONS:**									
(130)										
(131)	**Labour-related O&M**									
(132)	GENERATION	67,439.8	67,439.8							
(133)	TRANSMISSION	20,589.9								
(134)	DISTRIBUTION	54,010.5	74,600.3	74,600.3		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)	(15) EXECUTIVE MANAGEMENT	1,274.5								
(140)	(16) LEGAL SERVICES	1,881.6								
(141)	(16) CORP. SECRETARY	-								
(142)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8								
(143)	(18) REGULATORY AFFAIRS	2,288.8								
(144)	(19) FINANCE GROUP	3,929.8								
(145)	(20) PROCUREMENT	7,398.7								
(146)	(20) IT	19,232.6								
(147)	(21) HUMAN RESOURCES	6,309.1								
(148)	GENERATION SERVICES	9,186.5	ECI							
(149)	(25) OTHER EXPENSES	14,660.1	233.5	14,426.6						
(150)	***TOTAL CORPORATE GROUPS***	***67,907.51***								
(151)										
(131)	***TOTAL LABOUR RELATED***	***241,048.39***	241,048.4	0.0						
(132)	TRANSMISSION CONTROL CENTER	5,429.9								
(133)	**GENERATION, TRANSMISSION AND DISTRIBUTION**									
(134)	TRANSMISSION BEFORE STORM EXPENSES	23,424		99%						
(135)	TRANSMISSION STORM EXPENSES	273		1%						
(134)	**TRANSMISSION TOTAL**	**23,697**	**0**	100%						
(135)	DISTRIBUTION TOTAL:									
(136)	SUBSTATIONS	1,477.7		60%						
(139)	OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8		40%						
(140)	OVERHEAD LINES STORM EXPENSES	23,810.5		100%						
(137)	OVERHEAD LINES	**59,526.3**	**0**							
(138)	UNDERGROUND LINES	579.1								
(139)	LINE TRANSFORMERS	0.0								
(140)	METERS	0.0								
(141)	COMMUNICATIONS	0.0								
(142)	STREET LIGHTING	579.1								
(143)	***TOTAL DISTRIBUTION***	***62,162.1***								

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(144)							
(145)	***TOTAL G T & D***	***85,859.5***	87,322,687.3				
(146)			Amount	Weights		Source: CS subfunctionalization	
(147)	**CUSTOMER SERVICE**						
(148)	CUSTOMER SERVICE EXPERIENCE	1,479.9			5.2%	2,147,146	
(149)	CUSTOMER SOLUTIONS	3,732.6			13.2%	5,415,333	
(150)	***Total***	***5,212.5***		18.4%	18.4%	***7,562,479***	
(151)							
(152)	**CALL CENTRE**						
(153)	CUSTOMER CARE ADMIN	1,230.1			4.3%	1,784,740	
(154)	CUSTOMER CARE	6,913.0			24.4%	10,029,574	
(155)	***Total***	***8,143.1***			28.7%	***11,814,314***	
(156)							
(157)	**REVENUE OPERATIONS**						
(158)	BILLING SERVICES & PAYMENTS	2,293.0			8.1%	3,326,780	
(159)	REVENUE OPS ADMIN	-			0.0%	-	
(160)	METER DATA SERVICES	440.3			1.6%	638,831	
(161)	SMART METER OPERATIONS CENTER (SMOC)	1,189.1			4.2%	1,725,124	
(162)	METER SERVICES - FIELD	1,427.2			5.0%	2,070,655	
(163)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2			16.2%	6,676,996	
(164)	METER SERVICES - INSPECTORS	-	7,659		0.0%	-	
(165)	BAD DEBT EXPENSE	5,050.4			17.8%	7,327,260	
(166)	***Total***	***15,002.2***			52.9%	***21,765,646***	
	Customer Service Total	***28,357.8***	**28,357.8**		100.0%	***41,142,439***	
(167)			**0**				
(168)							
(169)	**REGULATORY AFFAIRS**						
(170)	Advocacy Expense	1,885.2					
(171)	Other Expenses	7,402.2					
(172)	***Subtotal***	***9,287.4***					
(173)							
(174)	**Generation Services**						
(175)	Environmental Services	2,532.1					
(176)	Project Implementation	1,045.2					
(177)	EAM	8,332.3					
(178)	***Total***	***11,909.6***					
(179)							
(180)	**SENIOR VP & CFO**						
(181)	(a) INTERNAL AUDIT	1,781.8					
(182)	(b) INVESTOR RELATIONS	272.3					
(183)	(c) VP FINANCE & TREASURER	456.7					
(184)	(d) TREASURER	426.5					
(185)	(e) CORPORATE TAX	889.8					
(186)	**-- GM FINANCE**						
(187)	(a) CORPORATE CONTROLLER	3,523.4					
(188)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0					
(189)							
(190)	**VP ENTERPRISE SERVICES**						
(191)	-- PROCUREMENT & FACILITIES	12,283.6					
(192)	-- INFORMATION TECHNOLOGY	46,048.8					
(193)							
(194)	**VP HUMAN RESOURCES**						
(195)	-- HUMAN RESOURCES	11,000.2					
(196)							
(197)	**POWER PRODUCTION**						
(198)	-- POWER PRODUCTION - FUEL	445,457.1					
(199)	-- POWER PRODUCTION - OPERATING & MAINT.	56,464.2					
(200)	-- POWER PRODUCTION - HYDRO PLTS.	1,879.3					
(201)	-- POWER PRODUCTION - WIND	8,364.9				Factor	
(202)	-- POWER PRODUCTION - SOLAR	130.2					
(202)	-- POWER PRODUCTION - LM6000	643.8					
(203)	-- POWER PRODUCTION - BIOMASS	6,736.8					
(204)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,590.6					
(205)	-- POWER PRODUCTION - GEN. DEVELOPMENT						
(206)	-- POWER PRODUCTION - HEAD OFFICE	2,583.0					
(207)	-- POWER PRODUCTION - GEN. SERV.						
(208)	-- POWER PRODUCTION - ECEI BATTERIES	0.0					
(209)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,463.0	1,463.0				
(210)	-- POWER PRODUCTION - H/R						
(211)	-- POWER PRODUCTION - ENVIR. POLICY						
(212)	-- POWER PRODUCTION - EXECUTIVE						
(213)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,651.5					
(214)	-- OTHER THAN BIOMASS AND WIND	18,477.9					
(215)	-- PURCHASED POWER - BIOMASS (Energy)	15,088.4					
(216)	-- PURCHASED POWER - BIOMASS (Demand)	5,214.1					
(217)	-- PURCHASED POWER - MARITIME LINK	200,473	86,507.2	85,044.2			
(218)	-- PURCHASED POWER - WIND (ERIS)	33,418.0					
(219)	-- PURCHASED POWER - WIND (NRIS)	111,508.3					
(220)	-- PURCHASED POWER - Imports	94,697.3					
(221)	-- BUTU CAPACITY CREDIT	300.2					
(222)	OTHER OVERHEAD EXPENSES	7,377.5	6,487.4	890.13	System Planning and ECI		
(223)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0					
(224)	DSM EXPENSES - Demand-related ATL Classes		924,334.4	924,334.4			
(225)	DSM EXPENSES - Energy-related ATL Classes						
(226)	DSM EXPENSES - Directly Assigned ATL Classes						
(227)	DSM EXPENSES - BTL Classes						
(228)	FCR DEFERRAL	0					
(229)	GRANTS IN LIEU OF TAXES	50,476					
(230)				**Adj to Balance =**		**-**	
(231)	***DEPRECIATION AND ACCRETION :***						
(232)						**ADJUSTMENT**	**TOTAL**
(233)	***GENERATION***						
(234)	STEAM	47,963.5	**0.000**	0.0	47,964		47,964
(235)	HYDRO	16,576.5		0.0	16,577		16,577
(236)	WIND	13,294.2		0.0	13,294		13,294
(237)	SOLAR	61.5		0.0	61		61
(238)	LM6000	7,014.7		0.0	7,015		7,015
(239)	GAS TURBINE - OTHER	2,879.7		0.0	2,880		2,880
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRANS ASSETS***	***87,790.1***		***0.0***	***87,790.1***	***0.0***	***87,790.1***
(241)							
(242)	*ECEI BATTERIES*	8,574.6					
(243)	*GEN-RELATED TRANS ASSETS*	3,169.0					
(244)							
(245)	***TOTAL GENERATION***	***99,533.7***					
(246)							
(241)							
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***						
(243)	Transmission - HV	0		0.0	0.0	0	0
(244)	Transmission - EHV	26,554	**0.0**	0.0	26,554.0	-9,414	35,968
(245)	***TOTAL TRANSMISSION***	***26,554.0***		***0***	***26,554***	***-9,414***	***35,968***
(246)							
(247)	***DISTRIBUTION***						
(248)	DISTRIBUTION - Land	0.0	0	0.0	0		0
(249)	DISTRIBUTION - Easements	3,065.1	0	0.0	3,065	2.4	3,063
(250)	DISTRIBUTION - Other	1,358.8	0	0.0	1,359	891.3	467
(251)	DISTRIBUTION - Substations	9,065.6	0	0.0	9,066	8,556.5	509
(252)	DISTRIBUTION - Poles and Fixtures	20,950.9	0	0.0	20,951	293.0	20,658
(253)	DISTRIBUTION - OH Lines	12,194.0	0	0.0	12,194	(393.0)	12,587
(254)	DISTRIBUTION - UG Lines	2,952.6	0	0.0	2,953	64.1	2,889
(255)	DISTRIBUTION - Line Transformers	28,381.7	0	0.0	28,382		28,382
(256)	DISTRIBUTION - Services	4,147.1	0	0.0	4,147		4,147
(257)	DISTRIBUTION - Meters	8,124.2	0	0.0	8,124		8,124
(258)	DISTRIBUTION -Streetlights	4,584.6	0	0.0	4,585		4,585
(259)	***DISTRIBUTION TOTAL***	***94,824.5***	*0.000*		**94,825**		
(260)							
(261)	***GENERAL PROPERTY***			***Adj***			***,2026***
(262)	GENERATION	0.0					0
(263)	DISTRIBUTION	6,892.9		0.0	6,893		6,893
(264)	TRANSMISSION	396.6		0.0	397		397
(265)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394.2		0.0	2,394		2,394
(266)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,734.7		0.0	7,735		7,735
(267)	RETAIL	6,250.7		0.0	6,251		6,251
(268)	NON-FUNCTIONALIZED	37,846.2		0.0	37,846		37,846
(269)	***TOTAL GENERAL PROPERTY***	***61,515.3***		***0***	***61,515***		**61,515**
(270)				***0.0***	***189,649***	***9,414.1***	***85,410***
(271)	***TOTAL DEPRECIATION AND ACCRETION***	***270,683.9***		**0.0**	**270,683.9**	**-9,414.1**	**185,273.5**
(272)							
(273)	GLACE BAY RETIREMENT	**0**			Interest Charges		
(274)	INTEREST CHARGES	141,804		Interest & Other Exp	144,090	**0.0**	Corporate Income Tax
(275)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**23,800.0**	**0**	Regulatory Amort.
(276)	CORPORATE TAXES	-9,835		Allowance for Funds	(26,086)		Costs of Goods Sold
(277)	RETAINED EARNINGS	201,298	**0.00**	Net	141,804		Settlement Adj.
(278)	***Normal Interruption Cost***	***160.44***					
(279)	**Interr. Rider Coincident Demand & CD Losses**	***69,594***					
(280)	***PHP Interruptible Credit Data Inputs***						
(281)	Power Factor Adjustment	*1.06*					
(282)	LIR Credit ($/kVA)	*-7.638*					
(283)	% Premium for Priority Interruptions	10.0%					
(284)	**OPERATING ALLOCATIONS**						
(285)	**FCR Deferral - Generation**	**70.50%**					
(286)	**FCR Deferral - Transmission**	**29.50%**					
(287)		***100.00%***					
(288)							
(289)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023				
(290)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%				
(291)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%				
(292)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%				
(293)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%				
(294)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%				
(295)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%				
(296)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%				
(297)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.00%	0.00%				
(298)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%				
(299)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%				
(300)	***Total***	***100.00%***					

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$916.09	$969.14	$7,402.17	$9,287

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(301)											
(302)	**METER DATA SERVICES ALLOCATORS**										
(303)	METER DATA SERVICES ALLOCATOR - DOMESTIC		6.32%	6.34%							
(304)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL		9.10%	9.14%							
(305)	METER DATA SERVICES ALLOCATOR - GENERAL		15.92%	15.99%							
(306)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL		14.56%	14.62%							
(307)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL		10.46%	10.51%							
(308)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL		10.92%	10.97%							
(309)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL		15.47%	15.53%							
(310)	METER DATA SERVICES ALLOCATOR - PHP		0.43%	0.43%							
(311)	METER DATA SERVICES ALLOCATOR - MUNICIPAL		16.83%	16.90%							
(312)	METER DATA SERVICES ALLOCATOR - UNMETERED		0.00%	0.00%							
(313)	***Total***		100.00%	100.43%							
(314)				2023 COSS							
(315)	**UNIT METER COSTS**										
(316)	Residential		129.17	113.00							
(317)	Small General		146.15	111.72							
(318)	General		565.62	392.00							
(319)	Large General		1,811.88	692.00							
(320)	Small Industrial		589.45	196.84							
(321)	Medium Industrial		1,611.77	692.00							
(322)	Large Industrial		1,891.93	1,106.00							
(323)	PHP		1,824.69	1,106.00							
(324)	Municipal		1,891.93	1,106.00							
(325)	Unmetered		-								
(326)											
(327)	**DIRECT FAM-related EXPENSES**										
(328)	FUEL		11,424.198								
(329)	PURCHASES - OTHER THAN BIOMASS AND WIND		58.702								
(330)	PURCHASES - BIOMASS		64.513								
(331)	MARITIME LINK		641.273								
(332)	PURCHASES - WIND ERIS		104.242								
(333)	PURCHASES - WIND NRIS		344.433								
(334)	IMPORTS		306.483								
(335)	BUTU CAPACITY CREDIT		(300.185)								
(336)	EXPORT SALES		-								
(337)	***Total***		***12,643.658***		37,429.07		$37,415	14 Check			
(338)											
(339)	**TOTAL REVENUE OF ATL RATE CLASSES**										
(340)	Switch from Prelim to Actual			12,643.658	1.00						
(341)	ELECTRIC REVENUE - DOMESTIC - REG		1,063,859.82	1,063,859.82	1,063,860						
(342)	ELECTRIC REVENUE - SMALL GENERAL		68,733.30	68,733.30	68,733						
(343)	ELECTRIC REVENUE - GENERAL		353,225.84	353,225.84	353,226						
(344)	ELECTRIC REVENUE - GENERAL LARGE		47,693.62	47,693.62	47,694						
(345)	ELECTRIC REVENUE - SMALL INDUST.		39,777.14	39,777.14	39,777						
(346)	ELECTRIC REVENUE - MEDIUM INDUST.		59,450.67	59,450.67	59,451						
(347)	ELECTRIC REVENUE - LARGE INDUSTRIAL		76,124.16	76,124.16	76,124						
(348)	ELECTRIC REVENUE - PHP		85,437.71	85,437.71	85,438						70794
(349)	ELECTRIC REVENUE - MUNICIPAL		19,666.02	19,666.02	19,666		BTL				
(350)	ELECTRIC REVENUE - UNMETERED		22,086.62	22,086.62	22,087		$1,918,510	1836055			
(351)	***Total***		***1,836,054.91***	1,836,054.91	1,836,054.91		$37,606				
(352)			**-**		$44,849		$1,880,903				
(353)	EXPORT SALES		-								
(354)	FX Interest										
(355)											
(356)	**FX COST REVENUE OF BTL RATE CLASSES**						Var				
(357)	SHORE POWER	PROD	19.239		19.239			0.000			
(358)	SHORE POWER	TRANS	-		-			0.000			
(359)	SHORE POWER	DIST	19.59		19.586			0.000			
(360)	SHORE POWER	RETAIL	4.97	43.80	4.972		43.8	0.000	0.0		
(361)	GEN.REPL./LOAD FOLL.	PROD	(13.96)		(13.962)			0.000			
(362)	GEN.REPL./LOAD FOLL.	TRANS	-		-			0.000			
(363)	GEN.REPL./LOAD FOLL.	DIST	-		-			0.000			
(364)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	61.3	75.217		61.3	0.000	0.0		
(365)	ELIADC	PROD	-		-			0.000			
(366)	ELIADC	TRANS	-		-			0.000			
(367)	ELIADC	DIST	-		-			0.000			
(368)	ELIADC	RETAIL	-	0.00	-		0.0	0.000	0.0		
(369)	BUTU	PROD	885.65		885.647			0.000			
(370)	BUTU	TRANS	-		-			0.000			
(371)	BUTU	DIST	-		-			0.000			
(372)	BUTU	RETAIL	30.07	915.7	30.070		915.7	0.000	0.0		
(373)	SPILL	PROD	-		-			0.000			
(374)	SPILL	TRANS	-		-			0.000			
(375)	SPILL	DIST	-		-			0.000			
(376)	SPILL	RETAIL	5.01	5.0	5.012		5.0	0.000	0.0		
(377)	REAL TIME PRICING	PROD	157.04		157.041			0.000			
(378)	REAL TIME PRICING	TRANS	94.45		94.453			0.000			
(379)	REAL TIME PRICING	DIST	-		-			0.000			
(380)	REAL TIME PRICING	RETAIL	1.24	252.7	1.235		252.7	0.000	0.0		
(381)	OATT	PROD	152.09		152.091			0.000			
(382)	OATT	TRANS	444.10		444.096			0.000			
(383)	OATT	DIST	-		-			0.000			
(384)	OATT	RETAIL	28.93	625.1	28.926		625.1	0.000	0.0		
(385)	EBS	PROD	1,320.80		1,320.801			0.000			
(386)	EBS	TRANS	511.83		511.830			0.000			
(387)	EBS	DIST	977.06		977.064			0.000			
(388)	EBS	RETAIL	107.99	2,917.7	107.988		2,917.7	0.000			
(389)	RTR	PROD	9,037.52		9,037.517			0.000			
(390)	RTR	TRANS	3,502.17		3,502.174			0.000			
(391)	RTR	DIST	6,685.51		6,685.510			0.000			
(392)	RTR	RETAIL	738.90	19,964.1	738.903		19,964.1	0.000			
(393)	***Total***		***24,785.410***	**-**	***24,785.410***		***24,785.4***	***0.000***	***0.0***		
(394)											
(395)	**TOTAL REVENUE OF BTL RATE CLASSES**										
(396)	SHORE POWER		158.4		158.4			0.000			
(397)	GEN.REPL./LOAD FOLL		1,234.9		1,234.9			0.000			
(398)	ELIADC		-		-			0.000			70794.48026 in Btl
(399)	BUTU		3,271.8		3,271.8			0.000			
(400)	SPILL		5.0		5.0			0.000			
(401)	REAL TIME PRICING		1,277.0		1,277.0			0.000			
(402)	OATT		625.1	6,572.267	625.1			0.000			
(403)	EBS		10,878.3		10,878.3						
(404)	RTR		19,964.1	37,414.711	19,964.1						
(405)	SOLAR GARDEN RIDER (SGR)		191.6	**-**	***37,414.711***		37,621	***0.000***			
(406)	***TOTAL***		***37,606.344***				-14.3566		0		
				Historic Class							
(407)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***							
(408)	LATE PAYMENT CHARGE - DOMESTIC		4,690.3	81.7%							
(409)	LATE PAYMENT CHARGE - SMALL GENERAL		267.1	4.7%	***2026 Budg. =***		**5,743.1**				
(410)	LATE PAYMENT CHARGE - GENERAL		616.5	10.7%							
(411)	LATE PAYMENT CHARGE - GENERAL LARGE		2.6	0.0%							
(412)	LATE PAYMENT CHARGE - SMALL INDUST.		68.9	1.2%							
(413)	LATE PAYMENT CHARGE - MEDIUM INDUST.		91.7	1.6%							
(414)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%							
(415)	LATE PAYMENT CHARGE - PHP		-	0.0%							
(416)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%							
(417)	LATE PAYMENT CHARGE - UNMETERED		4.7	0.1%							
(418)	***TOTAL***		***5,743.1***	100.0%							
(419)											
(420)											
				Historic Class							
(421)	**Connection Charges & Removal of Meters**			***Weighted Ave***							
(422)	MISCELLANEOUS REVENUE - DOMESTIC		3,299.9	94.4%							
(423)	MISCELLANEOUS REVENUE - SMALL GENERAL		135.2	3.9%	Connection Charges	Removal of Meters					
(424)	MISCELLANEOUS REVENUE - GENERAL		44.7	1.3%	1,583.8		1,716.0				
(425)	MISCELLANEOUS REVENUE - GENERAL LARGE		4.5	0.1%	64.9		70.3				
(426)	MISCELLANEOUS REVENUE - SMALL INDUST.		4.5	0.1%	21.4		23.2				
(427)	MISCELLANEOUS REVENUE - MEDIUM INDUST.		0.5	0.0%	2.2		2.3				
(428)	MISCELLANEOUS REVENUE - LARGE INDUSTRIAL		0.0	0.0%	2.2		2.4				
(429)	MISCELLANEOUS REVENUE - PHP		-	0.0%	0.2		0.2				
(430)	MISCELLANEOUS REVENUE - MUNICIPAL		-	0.0%	0.0		0.0				
(431)	MISCELLANEOUS REVENUE - UNMETERED		4.8	0.1%	-		-				
(432)	***TOTAL***		***3,494.1***	100.0%	-		-				
(433)					2.3		2.5				
				Historic Class							
(434)				***Weighted Ave***	**1,677.0**		**1,817.0**				
(435)	NSF - DOMESTIC		153.5	96.9%							
(436)	NSF - SMALL GENERAL		2.9	1.8%	***2026 Rev. =***		**158.5**				
(437)	NSF - GENERAL		1.8	1.1%							
(438)	NSF - GENERAL LARGE		0.1	0.0%							
(439)	NSF - SMALL INDUST.		0.1	0.1%							
(440)	NSF - MEDIUM INDUST.		0.0	0.0%							
(441)	NSF - LARGE INDUSTRIAL		0.0	0.0%							
(442)	NSF - PHP		0.0	0.0%							
(443)	NSF - MUNICIPAL		0.0	0.0%							
(444)	NSF - UNMETERED		0.1	0.0%							
(445)	***TOTAL***		***158.5***	100.0%							
(446)											
				Historic Class							
(447)				***Weighted Ave***							
(448)	RETAIL SALES - DOMESTIC		47.4	3.2%							
(449)	RETAIL SALES - SMALL GENERAL		0.0	0.0%	***2026 Rev. =***		**1,490.5**				
(450)	RETAIL SALES - GENERAL		767.9	51.5%							
(451)	RETAIL SALES - GENERAL LARGE		104.9	7.0%							
(452)	RETAIL SALES - SMALL INDUST.		55.8	3.7%							
(453)	RETAIL SALES - MEDIUM INDUST.		311.2	20.9%							
(454)	RETAIL SALES - LARGE INDUSTRIAL		177.3	11.9%							
(455)	RETAIL SALES - PHP		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		831								
(464)	OTHER REVENUE		4,496								
(465)	COST OF GOODS SOLD (Retail)		0								

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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(IN THOUSANDS OF DOLLARS)

(466)						
(467)	**CASH WORKING CAPITAL**					
(468)	CWC % DISTRIBUTION - DOMESTIC	73.8%				
(469)	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	2.5%				
(475)	CWC % DISTRIBUTION - PHP	0.0%				
(476)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(477)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(478)		100.0%				
(479)	**ALLOCATION FACTOR INFORMATION**			**Year-end 2025**	**Year-end 2026**	
(480)	AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080		24,346	23,974	
(481)	AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926		490,213	487,639	
(482)	AVERAGE CUSTOMERS - SMALL GENERAL	27,443		27,271	27,614	
(483)	AVERAGE CUSTOMERS - GENERAL	11,240		11,240	11,240	
(484)	AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20	
(485)	AVERAGE CUSTOMERS - SMALL INDUST.	2,102		2,102	2,102	
(486)	AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175	
(487)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36	
(488)	AVERAGE CUSTOMERS - PHP	1		1	1	
(489)	AVERAGE CUSTOMERS - MUNICIPAL	1		1	1	
(490)	AVERAGE CUSTOMERS - UNMETERED	9,903		9,903	9,903	
(491)		***539,847***		**565,309**	**562,705**	
(492)						
(493)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8				
(494)			2023 Test COSS			
(495)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8	
(496)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS		
(497)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%		
(498)	LOSS FACTOR PERCENTAGE - SECONDARY	3.540%		96.06%		
(499)	LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.33%		
(500)	LOSS FACTOR PERCENTAGE - bulk power	0.910%				
(501)	LOSS FACTOR PERCENTAGE - TRANSMISSION					
(502)						
(503)	**CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**					
(504)	DOMESTIC	1.00				
(505)	SMALL GENERAL	1.00				
(506)	GENERAL	5.00				
(507)	LARGE GENERAL	100.00				
(508)	SMALL INDUSTRIAL	5.00				
(509)	MEDIUM INDUSTRIAL	25.00				
(510)	LARGE INDUSTRIAL	100.00				
(511)	PHP	100.00				
(512)	MUNICIPAL	100.00				
(513)	UNMETERED	0.82				
(514)						
(515)	**REVENUE TO COSS RATIO (2023 COSS)**					
(516)	DOMESTIC	97.630				
(517)	SMALL GENERAL	97.140				
(518)	GENERAL	105.000				
(519)	LARGE GENERAL	104.010				
(520)	SMALL INDUSTRIAL	99.660				
(521)	MEDIUM INDUSTRIAL	99.270				
(522)	LARGE INDUSTRIAL	105.000				
(523)	PHP	100.000				
(524)	MUNICIPAL	101.830				
(525)	UNMETERED	100.000				
(526)						
(527)	**2024 No. of Bills**					
(528)	Residential	2,974,413				
(529)	Small General	199,098				
(530)	General	130,997				
(531)	Large General	243				
(532)	Small Industrial	20,815				
(533)	Medium Industrial	2,222				
(534)	Large Industrial	414				
	PHP	12				
(535)	Municipal	12				
(536)	Unmetered	118,279				
(537)	***TOTAL***	***3,446,505***				
(538)						
(539)	**2024 Billed Revenue**					
(540)	Residential	970,271,743				
(541)	Small General	68,514,938				
(542)	General	378,788,180				
(543)	Large General	52,607,094				
(544)	Small Industrial	41,802,365				
(545)	Medium Industrial	71,721,412				
(546)	Large Industrial	80,164,570				
	PHP	70,794,480	Revenue BTL			
(547)	Municipal	6,000,854				
(548)	Unmetered	53,281,186				
(549)	***TOTAL***	***1,793,946,820***				
(550)						
(551)	No of Bills Factor	85%				
(552)	Billed Revenue Factor	15%				
(553)						
(554)	Wiring Inspections Splits					
(555)	Residential	71.41%				
(556)	Non-residential	28.59%				
(557)						
(558)	NRIS - Demand	0.4384				
(559)	NRIS - Energy	0.5616				
(560)	ERIS - Demand	0.4384				
(561)	ERIS - Energy	0.5616				
(562)						
(563)	BIOMASS - DEMAND	0.4384				
(564)	BIOMASS - ENERGY	0.5616				
(565)						
(566)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(567)						
(568)						

NOVA SCOTIA POWER INC.

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(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak 1

	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	276,088	327,490	431,585	602,917	5,213,777.0
(2) MWH SALES - SMALL GENERAL	39,647	36,873	36,030	27,955	25,685	23,742	26,458	26,087	23,021	24,363	28,882	34,690	353,433.7
(3) MWH SALES - GENERAL	225,608	205,621	213,252	170,313	158,995	162,975	178,814	177,554	160,629	171,601	189,447	204,597	2,219,406.4
(4) MWH SALES - GENERAL LARGE	29,782	28,374	29,309	27,704	27,850	28,948	34,480	33,443	31,515	30,130	28,674	28,360	358,568.3
(5) MWH SALES - SMALL INDUST.	24,342	21,850	22,146	19,651	20,393	22,537	22,427	20,183	18,449	18,287	20,960	23,917	255,141.8
(6) MWH SALES - MEDIUM INDUST.	37,761	34,388	37,155	34,301	36,746	38,470	38,399	35,850	35,276	35,662	38,444	36,134	438,584.6
(7) MWH SALES - INDUSTRIAL LARGE	58,094	52,453	54,152	54,383	59,486	58,961	59,461	65,015	60,525	61,506	61,108	52,459	697,602.9
(8) MWH SALES - ELI 2P-RTP	53,634	47,189	73,058	69,984	70,281	64,431	75,829	70,281	75,535	81,383	72,762	56,408	810,776.1
(9) MWH SALES - MUNICIPAL	17,206	15,129	14,157	9,981	6,113	5,672	7,357	7,021	7,182	8,702	11,819	14,190	124,528.4
(10) MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11) MWH SALES - SHORE POWER	[redacted]												
(12) MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13) MWH SALES - GEN. REPL./ LOAD FOLL.	[redacted]												
(14) MWH SALES - ELIADC	[redacted]												-
(15) MWH SALES - BUTU	[redacted]												
(16) MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17) MWH SALES - Real Time Pricing	[redacted]												
(18) MWH SALES - EBS/RTR	[redacted]												
(18) MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19) LINE LOSSES - DOMESTIC	56,600	52,784	50,321	36,418	28,796	23,156	24,584	23,484	21,585	26,147	37,101	50,026	431,001.9
(20) LINE LOSSES - SMALL GENERAL	3,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,468	2,861	28,876.5
(21) LINE LOSSES - GENERAL	18,796	17,041	17,856	13,355	12,139	12,346	13,165	12,413	12,025	13,119	15,594	16,255	174,104.6
(22) LINE LOSSES - GENERAL LARGE	1,601	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,019.0
(23) LINE LOSSES - INDUST. TO 249 KVA	1,982	1,770	1,812	1,506	1,521	1,668	1,613	1,379	1,350	1,366	1,686	1,857	19,509.7
(24) LINE LOSSES - INDUST. 250-3999 KVA	2,695	2,442	2,666	2,305	2,404	2,497	2,422	2,147	2,263	2,336	2,711	2,460	29,346.7
(25) LINE LOSSES - INDUSTRIAL LARGE	2,190	1,967	2,052	1,930	2,055	2,021	1,981	2,057	2,050	2,128	2,276	1,886	24,591.0
(26) LINE LOSSES - ELI 2P-RTP	1,365	1,195	1,869	1,675	1,636	1,487	1,702	1,497	1,722	1,896	1,827	1,369	19,239.6
(27) LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(28) LINE LOSSES - UNMETERED	572	548	555	512	526	506	494	449	525	486	597	504	6,275.3
(29) LINE LOSSES - SHORE POWER	[redacted]												
(30) LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31) LINE LOSSES - GEN.REPL. / LOAD FOLL.	[redacted]												
(32) LINE LOSSES - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	
(33) LINE LOSSES - BUTU	[redacted]												
(34) LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35) LINE LOSSES - REAL TIME PRICING	[redacted]												
(36) LINE LOSSES - EBS/RTR	[redacted]												
(37) LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(38) CLASS NON-COINCIDENT DMD. - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,001	652,755	576,378	763,048	1,111,549	1,344,111	1,567,907.8
(39) CLASS NON-COINCIDENT DMD. - SMALL GENERAL	87,055	78,286	71,125	57,863	53,355	51,498	59,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40) CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	470,705	403,469	365,338	303,450	280,785	288,903	328,955	311,087	318,158	296,572	381,975	347,401	470,705.0
(41) CLASS NON-COINCIDENT DMD. - GENERAL LARGE	51,003	52,888	49,095	47,943	48,748	56,833	62,748	60,308	57,687	52,215	50,929	48,452	62,747.7
(42) CLASS NON-COINCIDENT DMD. - SMALL INDUST.	51,659	44,296	35,994	35,544	38,473	38,065	43,428	39,098	38,505	34,153	46,015	43,051	51,658.6
(43) CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	69,240	57,225	48,345	55,515	60,277	54,861	61,157	53,552	59,746	50,881	67,462	56,262	69,240.0
(44) CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,479	93,177	87,200	89,233	93,151	97,491	97,400	104,169	102,852	99,262	102,021	92,989	104,169.1
(45) CLASS NON-COINCIDENT DMD. -ELI 2P-RTP	8,000	8,000	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	8,000	199,370.0

NOVA SCOTIA POWER INC.

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(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak 1

		January	February	March	April	May	June	July	August	September	October	November	December	Total
(46)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,639	32,826	31,225	24,061	16,983	18,338	19,450	18,224	17,505	21,955	25,102	31,480	32,825.8
(47)	CLASS NON-COINCIDENT DMD. - UNMETERED	16,774	16,063	14,297	17,780	21,371	19,660	21,350	17,797	18,478	13,522	17,133	12,711	21,371.5
(48)	CLASS NON-COINCIDENT DMD. - SHORE POWER													
(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													
	CLASS NON-COINCIDENT DMD. - EBS/RTR													
(53)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTER	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIE	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(56)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	567,667	587,067	652,308	539,018	668,458	920,296	1,231,859	1,315,927.8
(57)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	68,512	71,710	61,807	48,142	41,777	43,516	46,216	40,064	43,655	47,784	52,363	57,964	68,512.1
(58)	SYSTEM COINCIDENT DMD. - GENERAL	389,273	386,120	337,938	274,016	248,494	266,079	286,520	260,380	286,978	294,199	325,825	311,966	389,273.0
(59)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	44,117	46,013	44,676	43,724	41,143	53,479	51,767	49,151	52,207	46,524	41,558	38,713	44,117.2
(60)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,368	38,848	32,575	27,298	32,240	29,767	33,744	27,564	28,532	33,231	31,382	33,451	36,367.6
(61)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	56,500	48,298	44,816	43,691	49,789	46,412	53,145	40,485	50,844	50,576	51,744	38,708	56,499.8
(62)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,775	84,046	73,946	78,525	87,096	86,474	87,270	82,814	97,504	79,013	92,941	71,695	77,774.8
(63)	SYSTEM COINCIDENT DMD. - ELI 2P-RTP	8,000	8,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	8,000	8,000.0
(64)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(65)	SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(66)	SYSTEM COINCIDENT DMD. - SHORE POWER													
(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. - EBS/RTR													
(72)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(73)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***66,917***	***72,012***	***62,804***	***67,982***	***78,240***	***77,089***	***78,318***	***73,427***	***87,802***	***68,374***	***83,935***	***60,116***	***66,916.9***
(74)	***SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE***													*-*
(75)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,091,748***	***2,054,955***	***1,894,344***	***1,615,419***	***1,387,627***	***1,301,720***	***1,345,534***	***1,352,397***	***1,299,292***	***1,430,265***	***1,744,153***	***1,888,442***	***2,091,748.3***
(76)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,354,024***	***2,294,588***	***2,067,656***	***1,743,372***	***1,484,308***	***1,376,186***	***1,433,351***	***1,444,266***	***1,383,409***	***1,535,612***	***1,913,044***	***2,129,114***	***2,354,024.0***
(77)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,594***	***74,893***	***65,317***	***70,701***	***81,370***	***80,172***	***81,451***	***76,365***	***91,314***	***71,109***	***87,292***	***62,520***	***69,593.6***
(78)	**PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERA**	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	*-*
(79)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(80)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			0										
(81)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(82)	LOSS FACTOR PERCENTAGE - SECONDARY													
(83)	LOSS FACTOR PERCENTAGE - PRIMARY													
(84)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(85)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,916	168,713	117,369	85,812	60,029	41,910	48,975	55,866	45,334	62,000	108,306	176,256	1,156,485.6
(86)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,886	5,403	7,272	58,965.7
(87)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,334	40,253	29,149	20,754	17,025	15,478	18,834	17,571	19,018	21,501	30,213	35,171	308,300.7
(88)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,015	2,945	2,366	2,033	1,730	1,910	2,089	2,036	2,124	2,087	2,366	2,679	27,380.4
(89)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,077	5,078	3,523	2,593	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	40,120.4
(90)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	6,138	4,914	3,773	3,230	3,329	2,635	3,409	2,666	3,288	3,607	4,683	4,259	45,932.1
(91)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,417	4,470	3,254	3,034	3,044	2,566	2,926	2,851	3,296	2,946	4,397	4,123	41,323.9
(92)	DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	343	322	4,489	3,942	3,566	3,028	3,421	3,512	3,449	3,804	4,826	348	35,049.4
(93)	DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,208	8,800.5

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 1

		January	February	March	April	May	June	July	August	September	October	November	December	Total
(94)	DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,540	531	172	188	204	160	196	168	171	138	2,016	1,819	7,303.3
(95)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER													
(96)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(97)	DEMAND LINE LOSS ADJUSTMENT - ELIADC													
(98)	*DEMAND LINE LOSS ADJUSTMENT -BUTU*													
(99)	DEMAND LINE LOSS ADJUSTMENT - RTP													
(100)	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(101)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(102)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,677***	***2,880***	***2,512***	***2,719***	***3,130***	***3,084***	***3,133***	***2,937***	***3,512***	***2,735***	***3,357***	***2,405***	
(103)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBI***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	
(104)	TOTAL DEMAND LOSSES	262,276	239,632	173,312	127,953	96,682	74,466	87,817	91,869	84,117	105,347	168,891	240,672	
(105)														3CP
(106)	REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(107)	REQUIREMENTS - SMALL GENERAL	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,263.6
(108)	REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116.4
(109)	REQUIREMENTS - GENERAL LARGE	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482.1
(110)	REQUIREMENTS - INDUST. TO 249 KVA	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550.0
(111)	REQUIREMENTS - INDUST. 250-3999 KVA	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,817.6
(112)	REQUIREMENTS - INDUSTRIAL LARGE	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525.1
(113)	REQUIREMENTS - ELI 2P-RTP	8,343	8,322	139,489	138,942	138,566	138,028	138,421	138,512	138,449	138,804	139,826	8,348	25,012.6
(114)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,930.6
(115)	REQUIREMENTS - UNMETERED	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,519.6
(116)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(117)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,930	3,322	3,661	3,665	2,182	2,402.0
(118)	REQUIREMENTS - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(119)	REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(120)	REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(121)	REQUIREMENTS - EBS/RTR	48,897	56,065	54,953	43,244	37,250	42,346	39,467	37,814	38,635	42,809	43,111	48,660	153,621.3
(122)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(123)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	207,006.8
(124)	**MWH Sales**													
(125)	EHV - LIR													217,317.5
(126)	HV - LIR													149,380.9
(127)	HV - Municipal													67,563.2
(128)	Distribution BP Substation - LIR													32,210.3
(129)	Distribution BP Substation - Municipal													
(130)	Distribution Primary Voltage - LIR													298,694.2
(131)	Distribution Primary Voltage - Municipal													55,511.1
(132)														
(133)	**Energy Line Losses**													
(134)	EHV - LIR													3.1%
(135)	HV - LIR													4.2%
(136)	HV - Municipal													3.8%
(137)	Distribution BP Substation LIR													4.4%
(138)	Distribution BP Substation - Municipal													4.2%
(139)	Distribution Primary Voltage - LIR													5.9%
(140)	Distribution Primary Voltage - Municipal													4.2%
(139)														
(140)	**Class Non-Coincident Dmd (at cutomer's meter)**													

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

		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Calendar Month of System Peak	1												
(141)	EHV - LIR													33,243.3
(142)	HV - LIR													24,112.6
(143)	HV - Municipal													17,909.8
(144)	Distribution BP Substation - LIR													8,309.6
(145)	Distribution BP Substation - Municipal													
(146)	Distribution Primary Voltage - LIR													50,775.5
(147)	Distribution Primary Voltage - Municipal													14,918.0
(148)														
(149)	**System Coincident DMD**													
(150)	EHV - LIR													18,609.2
(151)	HV - LIR													20,236.9
(152)	HV - Municipal													16,511.5
(153)	Distribution BP Substation - LIR													4,727.9
(154)	Distribution BP Substation - Municipal													14,042.7
(155)	Distribution Primary Voltage - LIR													34,200.8
(156)	Distribution Primary Voltage - Municipal													14,042.7
(157)														
(158)	**Demand Line Losses**													
(159)	EHV - LIR													
(160)	HV - LIR													
(161)	HV - Municipal													
(162)	Distribution BP Substation LIR													
(163)	Distribution BP Substation - Municipal													
(164)	Distribution Primary Voltage - LIR													
(165)	Distribution Primary Voltage - Municipal													
(166)														
(155)														
(156)	**System Coincident 3CP DMD**													
(157)	EHV - LIR													60,986.8
(158)	HV - LIR													55,214.2
(159)	HV - Municipal													51,011.0
(160)	Distribution BP Substation - LIR													15,951.7
(161)	Distribution BP Substation - Municipal													-
(162)	Distribution Primary Voltage - LIR													111,061.6
	Distribution Primary Voltage - Municipal													45,013.2
	ELIADC - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
	ELIADC - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.6%	2.2%	2.5%	2.6%	2.6%	2.8%	3.6%	4.3%	

NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

NOVA SCOTIA POWER INC.
JMMARY OF REVENUE TO EXPENSE RECOVERY RATIC

	2026	2027
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.18	96.82
(2) SMALL GENERAL	103.50	103.85
(3) GENERAL	104.37	104.03
(4) LARGE GENERAL	104.37	103.85
(5) SMALL INDUSTRIAL	104.37	104.00
(6) MEDIUM INDUSTRIAL	104.37	103.83
(7) LARGE INDUSTRIAL	104.37	103.66
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	104.37	104.13
(10) UNMETERED	100.00	99.63
(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)	**PRODUCTION PLANT**						
(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.	64,074	$64,074.1	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,120,360	2,119,136	0	0	0	1,224
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	997,227	0	997,227	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	997,227	0	997,227	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(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	2,119,136	997,227	1,685,267	0	1,224
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,682,494		997,227	1,685,267		
(39)							
(40)	DIRECT GEN. PROPERTY PLANT	73,283	0	2,509	34,037	36,737	0
(41)	TRANSMISSION AND DISTRIBUTION COMMUNICATION	39,282	0	10,176	29,107	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMMUNICATION	59,565	0	22,143	37,421	0	0
(43)	NON FUNCTIONILIZED GEN. PROPERTY	326,292	144,005	67,766	114,521	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	498,422	144,005	102,594	215,086	36,737	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	5,301,275	2,263,141	1,099,822	1,900,352	36,737	1,224
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(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	31,865	15,485	26,757	517	0
(55)	DEF. CHG. - Financing	20,546	8,773	4,264	7,367	142	0
(56)	DEF. CHG. - Tax	22,739	9,710	4,719	8,153	158	0
(57)	DEF. CHG. - Pension	184,035	88,920	20,053	75,062	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60)	DEF. CHG. - Other	21,332	9,365	4,334	7,489	145	-2
(61)	DEF. CHG. - FCR	15,965	10,741	5,220	0	3	0
(62)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67)	DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68)	CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	594,680	288,719	54,068	124,821	127,074	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,895,956	$2,551,860	$1,153,890	$2,025,173	$163,811	$1,222

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$806,726	$806,726	$0	$0
(4)	HYDRO PLANT	752,403	752,403	$0	0
(5)	WIND PLANT	153,864	153,864	$0	0
(6)	LM6000 PLANT	96,372	96,372	$0	0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	$0	0
(8)	GENERATION BATTERIES	166,178	166,178	$0	$0
(9)	RADIAL TO GENERATION TRANS.	64,074	64,074	$0	$0
(10)	TOTAL GENERATION PLANT	2,119,136	2,119,136	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	144,005	144,005	0	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	2,263,141	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19)	MAT. & SUPPLIES - OTHER	31,865	31,865	0	0
(20)	DEF. CHG. - Financing	8,773	8,773	0	0
(21)	DEF. CHG. - Tax	9,710	9,710	0	0
(22)	DEF. CHG. - Pension	88,920	42,663	46,257	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25)	DEF. CHG. - Other	9,365	9,365	0	0
(26)	DEF. CHG. - FCR	10,741	10,741	0	0
(27)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30)	DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31)	DEF. CR. - Other	-30,940	-30,940	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427	0
(34)	SUB-TOTAL	288,719	-78,723	367,442	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,551,860**	**2,184,418**	**367,442**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(46)	CASH - FUEL	0	0	0	0
(47)	CASH - OTHER	0	0	0	0
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0
(50)	DEF. CHG. - Financing	0	0	0	0
(51)	DEF. CHG. - Tax	0	0	0	0
(52)	DEF. CHG. - Pension	0	0	0	0
(53)	DEF. CHG. - Other	0	0	0	0
(54)	DEF. CHG. - ARO Transformers	-0	-0	0	0
(55)	SUB-TOTAL	0	0	0	0
(56)					
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 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**	997,227	997,227	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	102,594	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	1,099,822	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(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	15,485	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	4,719	0	0
(13)	DEF. CHG. - Pension	20,053	20,053	0	0
(14)	DEF. CHG. - Other	4,334	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	5,220	0	0
(16)	DEF. CHG. - ARO Transformers	-7	-7	0	0
(17)	SUB-TOTAL	54,068	54,068	0	0
(18)					
(19)	Transmission - EHV	1,153,890	1,153,890	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$1,153,890**	**$1,153,890**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,050	2,496	0	2,554
(27)	EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28)	OTHER	20,781	10,269	0	10,511
(29)	SUBSTATIONS	192,024	192,024	0	0
(30)	POLES & FIXTURES	441,257	114,727	0	326,530
(31)	O.H. LINES	188,928	99,565	0	89,363
(32)	U.G. LINES	61,657	13,996	0	47,661
(33)	LINE TRANSFORMERS	405,674	405,674	0	0
(34)	SERVICES	58,531	0	0	58,531
(35)	METERS	68,109	0	0	68,109
(36)	STREET LIGHTING	36,113	36,113	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)					
(39)	GENERAL PROPERTY PLANT	215,086	124,721	0	90,365
(40)	TOTAL PLANT IN SERVICE	1,900,352	1,101,949	0	798,404
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,757	15,515	0	11,241
(47)	DEF. CHG. - Financing	7,367	4,272	0	3,095
(48)	DEF. CHG. - Tax	8,153	4,728	0	3,425
(49)	DEF. CHG. - Pension	75,062	14,232	0	60,830
(50)	DEF. CHG. - Other	7,489	4,343	0	3,147
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-7	-7	0	0
(51)	SUB-TOTAL	124,821	43,082	0	81,738
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**2,025,173**	**1,145,031**	**0**	**880,142**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	126,109	0	0	126,109
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	517	0	0	517
(16)	DEF. CHG. - Financing	142	0	0	142
(17)	DEF. CHG. - Tax	158	0	0	158
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	145	0	0	145
(20)	SUB-TOTAL	127,071	0	0	127,071
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**163,808**	**0**	**0**	**163,808**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$4,483,339**	**$367,442**	**$1,043,950**

EXHIBIT 2B
PAGE 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$806,726	$0	$0	($428,812)	$428,812	$0	$377,914	$428,812	$0
(4)	HYDRO PLANT	752,403	0	0	-399,937	399,937	0	352,466	399,937	0
(5)	WIND PLANT	153,864	0	0	-81,786	81,786	0	72,078	81,786	0
(6)	LM6000 PLANT	96,372	0	0	-51,226	51,226	0	45,146	51,226	0
(7)	GAS TURBINE PLANT - OTHER	79,518	0	0	-42,268	42,268	0	37,251	42,268	0
(8)	GENERATION BATTERIES	166,178	0	0	-88,332	88,332	0	77,847	88,332	0
(9)	RADIAL TO GENERATION TRANS.	64,074	0	0	-34,058	34,058	0	30,016	34,058	0
(10)	TOTAL GENERATION PLANT	2,119,136	0	0	-1,126,419	1,126,419	0	992,717	1,126,419	0
(11)										
(12)	GENERAL PROPERTY PLANT	144,005	0	0	-76,545	76,545	0	67,460	76,545	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	0	0	-1,202,964	1,202,964	0	1,060,177	1,202,964	0
(14)										
(15)	Rate Base Factors							**46.845%**	**53.155%**	
(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	31,865	0	0	-16,938	16,938	0	14,927	16,938	0
(22)	DEF. CHG. - Financing	8,773	0	0	-4,663	4,663	0	4,110	4,663	0
(23)	DEF. CHG. - Tax	9,710	0	0	-5,161	5,161	0	4,548	5,161	0
(24)	DEF. CHG. - Pension	42,663	46,257	0	0	0	0	42,663	46,257	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27)	DEF. CHG. - Other	9,365	0	0	-4,978	4,978	0	4,387	4,978	0
(28)	DEF. CHG. - FCR	10,741	0	0	-5,710	5,710	0	5,032	5,710	0
(29)	DEF. CR. - ARO Steam	-85,653	0	0	45,529	-45,529	0	-40,125	-45,529	0
(30)	DEF. CR. - ARO Hydro	-42,561	0	0	22,623	-22,623	0	-19,938	-22,623	0
(31)	DEF. CR. - ARO Wind	-17,384	0	0	9,240	-9,240	0	-8,144	-9,240	0
(32)	DEF. CR. - ARO LM6000	-1,468	0	0	780	-780	0	-688	-780	0
(32)	DEF. CR. - ARO CT	-6,573	0	0	0	0	0	-6,573	0	0
(33)	DEF. CR. - Other	-30,940	0	0	16,446	-16,446	0	-14,494	-16,446	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	0	0	3,859	-3,859	0	-3,401	-3,859	0
(35)	CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36)	SUB-TOTAL	-78,723	367,442	0	61,028	-61,028	0	-17,694	306,414	0
(37)								0	0	0
(38)	**TOTAL GENERATION FUNCTION**	2,184,418	367,442	0	-1,141,935	1,141,935	0	1,042,482	1,509,378	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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

EXHIBIT 2B
PAGE 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	997,227	0	0	0	0	0	997,227	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	102,594	0	0	0	0	0	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	0	0	0	0	0	1,099,822	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,485	0	0	0	0	0	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	0	0	0	0	0	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	0	0	0	0	0	4,719	0	0
(13)	DEF. CHG. - Pension	20,053	0	0	0	0	0	20,053	0	0
(14)	DEF. CHG. - Other	4,334	0	0	0	0	0	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	0	0	0	0	0	5,220	0	0
(16)	DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17)	SUB-TOTAL	54,068	0	0	0	0	0	54,068	0	0
(18)										
(19)	Transmission - EHV	1,153,890	0	0	0	0	0	1,153,890	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$1,153,890	$0	$0	($0)	$0	$0	$1,153,890	$0	$0

EXHIBIT 2B
PAGE 3 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,496	$0	$2,554	$0	$0	$0	$2,496	$0	$2,554
(5)	EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(6)	OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(7)	SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8)	POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(9)	O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(10)	U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(11)	LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12)	SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13)	METERS	0	0	68,109	0	0	0	0	0	68,109
(14)	STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15)	TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(16)										
(17)	GENERAL PROPERTY PLANT	124,721	0	90,365	0	0	0	124,721	0	90,365
(18)	TOTAL PLANT IN SERVICE	1,101,949	0	798,404	0	0	0	1,101,949	0	798,404
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,515	0	11,241	0	0	0	15,515	0	11,241
(25)	DEF. CHG. - Financing	4,272	0	3,095	0	0	0	4,272	0	3,095
(26)	DEF. CHG. - Tax	4,728	0	3,425	0	0	0	4,728	0	3,425
(27)	DEF. CHG. - Pension	14,232	0	60,830	0	0	0	14,232	0	60,830
(28)	DEF. CHG. - Other	4,343	0	3,147	0	0	0	4,343	0	3,147
(29)	DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30)	DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31)	SUB-TOTAL	43,082	0	81,738	0	0	0	43,082	0	81,738
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,145,031	$0	$880,142	$0	$0	$0	$1,145,031	$0	$880,142
(34)										
(35)	**RETAIL FUNCTION**									
(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)	Working Capital & Deferred Charges/Credits:									
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(47)	CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50)	DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51)	DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(54)	SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	163,808	0	0	0	0	0	163,808
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,483,339**	**$367,442**	**$1,043,950**	**($1,141,935)**	**$1,141,935**	**$0**	**$3,341,404**	**$1,509,378**	**$1,043,950**

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) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$377,914	$249,901	$13,229	$68,655	$7,865	$7,193	$8,296	$14,099	$1,437	$5,382	$1,858	D-3A
(5)	HYDRO PLANT	352,466	233,073	12,338	64,032	7,335	6,709	7,737	13,150	1,340	5,019	1,733	D-3A
(6)	WIND PLANT	72,078	47,663	2,523	13,094	1,500	1,372	1,582	2,689	274	1,026	354	D-3A
(7)	LM6000 PLANT	45,146	29,853	1,580	8,202	940	859	991	1,684	172	643	222	D-3A
(8)	GAS TURBINE PLANT - OTHER	37,251	24,632	1,304	6,767	775	709	818	1,390	142	530	183	D-3A
(9)	GENERATION BATTERIES	77,847	51,477	2,725	14,142	1,620	1,482	1,709	2,904	296	1,109	383	D-3A
(10)	RADIAL TO GENERATION TRANS.	30,016	19,848	1,051	5,453	625	571	659	1,120	114	427	148	D-3A
(11)	TOTAL GENERATION PLANT	992,717	656,448	34,749	180,346	20,659	18,895	21,791	37,036	3,774	14,136	4,882	
(12)													
(13)	GEN. PROPERTY PLANT	67,460	44,609	2,361	12,255	1,404	1,284	1,481	2,517	256	961	332	P-7
(14)	TOTAL PLANT IN SERVICE	1,060,177	701,056	37,111	192,601	22,063	20,179	23,272	39,553	4,031	15,097	5,213	
(15)													
(16)	Working Capital & Deferred Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(20)	MAT. & SUPPLIES - OTHER	14,927	9,871	523	2,712	311	284	328	557	57	213	73	P-7
(21)	DEF. CHG. - Financing	4,110	2,718	144	747	86	78	90	153	16	59	20	P-7
(22)	DEF. CHG. - Tax	4,548	3,008	159	826	95	87	100	170	17	65	22	P-7
(23)	DEF. CHG. - Pension	42,663	28,212	1,493	7,751	888	812	937	1,592	162	608	210	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	4,387	2,901	154	797	91	84	96	164	17	62	22	P-7
(27)	DEF. CHG. - FCR	5,032	3,327	176	914	105	96	110	188	19	72	25	P-7
(28)	DEF. CR. - ARO Steam	-40,125	-26,533	-1,405	-7,289	-835	-764	-881	-1,497	-153	-571	-197	D-3A
(29)	DEF. CR. - ARO Hydro	-19,938	-13,184	-698	-3,622	-415	-379	-438	-744	-76	-284	-98	D-3A
(30)	DEF. CR. - ARO Wind	-8,144	-5,385	-285	-1,479	-169	-155	-179	-304	-31	-116	-40	D-3A
(31)	DEF. CR. - ARO LM6000	-688	-455	-24	-125	-14	-13	-15	-26	-3	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,573	-4,346	-230	-1,194	-137	-125	-144	-245	-25	-94	-32	D-3A
(32)	DEF. CR. - Other	-14,494	-9,584	-507	-2,633	-302	-276	-318	-541	-55	-206	-71	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-3,401	-2,249	-119	-618	-71	-65	-75	-127	-13	-48	-17	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-17,694	-11,701	-619	-3,215	-368	-337	-388	-660	-67	-252	-87	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,042,482	689,356	36,491	189,386	21,695	19,842	22,884	38,893	3,964	14,845	5,126	
(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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-8A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-8A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-8A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-2A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-8A
(54)	DEF. CHG. - ARO Trans.	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	D-3B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	**Transmission - HV**	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**	997,227	659,430	34,907	181,165	20,753	18,981	21,890	37,205	3,791	14,201	4,904	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	102,594	67,842	3,591	18,638	2,135	1,953	2,252	3,828	390	1,461	505	P-8B
(4)	TOTAL PLANT IN SERVICE	1,099,822	727,272	38,498	199,803	22,888	20,934	24,143	41,032	4,182	15,662	5,408	
(5)													
(6)	Working Capital & Deferred 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	15,485	10,240	542	2,813	322	295	340	578	59	221	76	P-8B
(11)	DEF. CHG. - Financing	4,264	2,819	149	775	89	81	94	159	16	61	21	P-8B
(12)	DEF. CHG. - Tax	4,719	3,120	165	857	98	90	104	176	18	67	23	P-8B
(13)	DEF. CHG. - Pension	20,053	13,261	702	3,643	417	382	440	748	76	286	99	O-2B
(14)	DEF. CHG. - Other	4,334	2,866	152	787	90	83	95	162	16	62	21	P-8B
(15)	DEF. CHG. - FCR	5,220	3,452	183	948	109	99	115	195	20	74	26	P-8B
(16)	DEF. CR. - ARO Trans	-7	-5	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17)	SUB-TOTAL	54,068	35,753	1,893	9,823	1,125	1,029	1,187	2,017	206	770	266	
(18)													
(19)	Transmission - EHV	1,153,890	763,025	40,391	209,626	24,013	21,963	25,329	43,049	4,387	16,431	5,674	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	1,153,890	763,025	40,391	209,626	24,013	21,963	25,329	43,049	4,387	16,431	5,674	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	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	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)													
(29)	GEN. PROPERTY PLANT	124,721	86,624	4,723	23,797	1,426	2,689	2,723	1,242	0	339	1,156	P-9
(42)		1,101,949	740,271	40,363	203,367	12,184	22,982	23,273	10,613	0	2,901	45,994	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,515	10,776	588	2,960	177	335	339	154	0	42	144	P-9
(48)	DEF. CHG. - Financing	4,272	2,967	162	815	49	92	93	43	0	12	40	P-9
(49)	DEF. CHG. - Tax	4,728	3,284	179	902	54	102	103	47	0	13	44	P-9
(50)	DEF. CHG. - Pension	14,232	9,402	511	2,606	243	293	318	199	0	58	602	O-3
(51)	DEF. CHG. - Other	4,343	3,016	164	829	50	94	95	43	0	12	40	P-9
(52)	DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52)	SUB-TOTAL	43,082	29,440	1,604	8,111	573	915	948	487	0	136	869	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,145,031	769,711	41,967	211,478	12,757	23,897	24,220	11,100	0	3,037	46,863	
(55)													
(56)	**TOTAL DEMAND**	**$3,341,404**	**$2,222,092**	**$118,850**	**$610,490**	**$58,465**	**$65,702**	**$72,434**	**$93,042**	**$8,351**	**$34,314**	**$57,664**	

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	$428,812	$225,403	$15,509	$93,965	$15,089	$11,022	$17,796	$28,935	$12,529	$5,213	$3,351	E-1A
(5)	HYDRO PLANT	399,937	210,224	14,465	87,638	14,073	10,280	16,598	26,986	11,685	4,862	3,125	E-1A
(6)	WIND PLANT	81,786	42,990	2,958	17,922	2,878	2,102	3,394	5,519	2,390	994	639	E-1A
(7)	LM6000 PLANT	51,226	26,927	1,853	11,225	1,803	1,317	2,126	3,457	1,497	623	400	E-1A
(8)	GAS TURBINE PLANT - OTHER	42,268	22,218	1,529	9,262	1,487	1,086	1,754	2,852	1,235	514	330	E-1A
(9)	GENERATION BATTERIES	88,332	46,431	3,195	19,356	3,108	2,270	3,666	5,960	2,581	1,074	690	E-1A
(10)	RADIAL TO GENERATION TRANS.	34,058	17,903	1,232	7,463	1,198	875	1,413	2,298	995	414	266	E-1A
(11)	TOTAL GENERATION PLANT	1,126,419	592,095	40,740	246,831	39,637	28,953	46,747	76,007	32,912	13,694	8,802	
(12)													
(13)	GENERAL PROPERTY PLANT	76,545	40,236	2,769	16,773	2,694	1,967	3,177	5,165	2,237	931	598	P-10
(14)	TOTAL PLANT IN SERVICE	1,202,964	632,331	43,509	263,604	42,331	30,920	49,924	81,172	35,148	14,625	9,400	
(15)													
(16)	Working Capital & Deferred Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	219,858	115,567	7,952	48,177	7,736	5,651	9,124	14,835	6,424	2,673	1,718	E-1A
(20)	MAT. & SUPPLIES - OTHER	16,938	8,903	613	3,712	596	435	703	1,143	495	206	132	P-10
(21)	DEF. CHG. - Financing	4,663	2,451	169	1,022	164	120	194	315	136	57	36	P-10
(22)	DEF. CHG. - Tax	5,161	2,713	187	1,131	182	133	214	348	151	63	40	P-10
(23)	DEF. CHG. - Pension	46,257	24,315	1,673	10,136	1,628	1,189	1,920	3,121	1,352	562	361	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	3,900	2,050	141	855	137	100	162	263	114	47	30	E-1A
(26)	DEF. CHG. - Other	4,978	2,617	180	1,091	175	128	207	336	145	61	39	P-10
(27)	DEF. CHG. - FCR	5,710	3,001	207	1,251	201	147	237	385	167	69	45	P-10
(28)	DEF. CR. - ARO Steam	-45,529	-23,932	-1,647	-9,977	-1,602	-1,170	-1,889	-3,072	-1,330	-554	-356	E-1A
(29)	DEF. CR. - ARO Hydro	-22,623	-11,892	-818	-4,957	-796	-582	-939	-1,527	-661	-275	-177	E-1A
(30)	DEF. CR. - ARO Wind	-9,240	-4,857	-334	-2,025	-325	-238	-383	-624	-270	-112	-72	E-1A
(31)	DEF. CR. - ARO LM6000	-780	-410	-28	-171	-27	-20	-32	-53	-23	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,446	-8,645	-595	-3,604	-579	-423	-683	-1,110	-481	-200	-129	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-3,859	-2,029	-140	-846	-136	-99	-160	-260	-113	-47	-30	E-1A
(34)	CONTRACT RECEIVABLE	97,427	51,212	3,524	21,349	3,428	2,504	4,043	6,574	2,847	1,184	761	E-1A
(35)	SUB-TOTAL	306,414	161,065	11,082	67,144	10,782	7,876	12,716	20,676	8,953	3,725	2,394	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,509,378	793,395	54,591	330,748	53,113	38,796	62,641	101,847	44,101	18,350	11,794	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,509,378**	**$793,395**	**$54,591**	**$330,748**	**$53,113**	**$38,796**	**$62,641**	**$101,847**	**$44,101**	**$18,350**	**$11,794**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION FUNCTION**												
(4)	DISTRIBUTION PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	90,365	80,730	4,627	3,003	6	576	47	10	0	0	1,365	P-12
(7)	TOTAL PLANT IN SERVICE	798,404	713,275	40,883	26,533	52	5,092	415	90	3	3	12,059	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,241	10,043	576	374	1	72	6	1	0	0	170	P-12
(14)	DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
(15)	DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
(16)	DEF. CHG. - Pension	60,830	54,963	3,123	1,370	2	261	17	3	0	0	1,089	O-6
(17)	DEF. CHG. - Other	3,147	2,811	161	105	0	20	2	0	0	0	48	P-12
(18)	SUB-TOTAL	81,738	73,642	4,194	2,065	3	395	28	6	0	0	1,405	
(19)													
(20)	**TOTAL DIST. FUNCTION**	880,142	786,917	45,077	28,599	55	5,487	443	95	3	4	13,464	
(21)													
(22)	**RETAIL FUNCTION**												
(23)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)													
(25)	GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
(26)	TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
(27)													
(28)	WORKING CAPITAL:												
(29)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30)	CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32)	MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33)	DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34)	DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	145	129	7	5	0	1	0	0	0	0	2	P-13
(37)	SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
(40)													
(41)	**TOTAL CUSTOMER**	**1,043,950**	**913,631**	**53,581**	**45,061**	**1,798**	**7,627**	**3,663**	**3,291**	**3**	**603**	**14,692**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$3,929,119**	**$227,022**	**$986,299**	**$113,376**	**$112,126**	**$138,737**	**$198,180**	**$52,455**	**$53,267**	**$84,150**	

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

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	$192,024	$176,685	$15,338
ALLOCATION			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	1,721	1,583	138
(12) TOTAL	$192,024	$176,685	$15,338
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$441,257	$66,189	$214,451	$48,538	$112,079

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$374,823	$44,500	$194,104	$34,731	$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	7,063	594	3,944	464	2,062
(11) TOTAL	$441,257	$66,189	$214,451	$48,538	$112,079
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$188,928	$93,141	$57,056	$6,424	$32,307

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$148,114	$62,621	$51,643	$4,596	$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	2,541	836	1,049	61	594
(11) TOTAL	$188,928	$93,141	$57,056	$6,424	$32,307
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,657	$3,453	$678	$10,543	$46,983

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$53,022	$2,321	$614	$7,544	$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	1,009	31	12	101	864
(11) TOTAL	$61,657	$3,453	$678	$10,543	$46,983
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, 2027

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

EXHIBIT 4

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES
	POWER PRODUCTION						
(1)	FUEL	$366,094	$310,870	$0	$0	$0	$55,224
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	27,737	27,645	0	0	0	92
(4)	BIOMASS	21,026	20,956	0	0	0	70
(5)	MARITIME LINK	203,880	203,205	0	0	0	676
(6)	WIND ERIS	33,418	33,310	0	0	0	108
(7)	WIND NRIS	182,852	182,261	0	0	0	590
(8)	IMPORTS	89,972	89,677	0	0	0	296
(9)	BUTU CAPACITY CREDIT	0	394	0	0	0	-394
(10)	**TOTAL**	**924,980**	**868,317**	**0**	**0**	**0**	**56,662.70**
(11)	THERMAL - OPERATING & MAINT.	60,864.0	58,617	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.	2,041.0	1,966	0	0	0	75
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**90,039.5**	**86,581**	**0**	**0**	**0**	**3,459**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	83,178.491	0	20,588	59,632	0	2,958
(26)							
(27)	**CUSTOMER SERVICE**	28,605	0	0	1,155	26,908	541
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,877.0	1,305	152	327	25	69
(34)	CORP. SECRETARY & INSURANCE	11,821.6	7,832	1,942	1,059	552	436
(35)	LEGAL SERVICES	5,177.0	3,599	419	901	68	189
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,627	434	1,097	583	130
(36)	REGULATORY AFFAIRS	9,513.0	6,613	771	1,656	126	347
(37)	FINANCE GROUP	7,560.7	4,920	753	1,519	92	276
(38)	PROCUREMENT & FACILITIES	12,656.2	3,059	3,059	3,059	3,059	419
(38)	ENTERPRISE SERVICES	47,662.3	20,069	4,966	13,236	7,801	1,590
(39)	HUMAN RESOURCES	11,248.4	4,736	1,172	3,124	1,841	375
(40)	**TOTAL CORPORATE GROUPS**	**111,388.3**	**53,760**	**13,669**	**25,979**	**14,147**	**3,833**
(41)							
(42)	GENERATION SERVICES	12,337.5	11,882	0	0	0	456
(43)	OTHER EXPENSES	7,886.5	3,321	822	2,190	1,291	263
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**333,435.021**	**155,544**	**35,078**	**88,957**	**42,346**	**11,510**
(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	21,202	10,303	17,803	344	1,896
(53)	**DEPRECIATION:**						
(54)	STEAM	49,859	48,018	0	0	0	1,841
(55)	HYDRO	17,266	16,629	0	0	0	638
(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	8,549	0	0	0	328
(60)	RADIAL TO GENERATION TRANS.	1,695	1,632	0	0	0	63
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	31,475	0	30,076	0	0	1,400
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,574	0	0	3,458	0	116
(65)	DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(66)	DISTRIBUTION - Substations	9,632	0	0	9,319	0	313
(67)	DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,489	0	721
(68)	DISTRIBUTION - OH Lines	12,809	0	0	12,394	0	416
(69)	DISTRIBUTION -UG Lines	2,997	0	0	2,900	0	97
(70)	DISTRIBUTION -Line Transformers	30,216	0	0	29,236	0	980
(71)	DISTRIBUTION -Services	3,514	0	0	3,400	0	114
(72)	DISTRIBUTION -Meters	8,399	0	0	8,127	0	273
(73)	DISTRIBUTION - Streetlight Related	4,918	0	0	4,758	0	160
(74)	GENERAL PROPERTY	67,944	18,211	12,784	28,346	6,242	2,360
(75)	**TOTAL DEPRECIATION**	300,785	116,101	42,859	124,774	6,242	10,808
(76)							
(77)	INTEREST NET	154,075	64,274	29,063	51,008	4,126	5,605
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	11,008	4,592	2,076	3,644	295	400
(80)							
(81)	**TOTAL EXPENSES**	**$1,775,831**	**$1,230,029**	**$119,380**	**$286,187**	**$53,353**	**$86,882**
(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 REMOVAL	(3,675.0)	0	0	0	-3,675	0
(87)	NSF	(160.2)	0	0	0	-160	0
(88)	RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89)	WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90)	POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91)	STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92)	AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93)	OTHER REVENUE	(4,487.5)	-3,268	-317	-760	-142	0
(94)							
(95)	**NET INCOME**	212,356.133	88,586	40,056	70,302	5,687	7,725
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,942,073.165**	**$1,310,310**	**$159,120**	**$339,034**	**$39,004**	**$94,606**

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
(1) FUEL	366,094	310,870	-	-	-	55,224.5
(2) **PURCHASED POWER:**						
(3) OTHER THAN BIOMASS AND WIND	27,737	27,645	-	-	-	92.3
(4) BIOMASS	21,026	20,956	-	-	-	69.9
(5) MARITIME LINK	203,880	203,205				675.9
(6) WIND ENRIS	33,418	33,310	-	-	-	108.1
(7) WIND NRIS	182,852	182,261				590.4
(8) IMPORTS	89,972	89,677	-	-	-	295.5
(9) BUTU CAPACITY CREDIT	-	393.8				(393.8)
(10) **TOTAL**	**924,980**	**868,317**	**-**	**-**	**-**	**56,662.705**
(11)						
(12) **POWER PRODUCTION**						
(13) THERMAL OPERATING & MAINT.	60,864	58,617	-	-	-	2,247
(14) HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	88
(15) WIND - OPERATING & MAINT.	8,528	8,213	-	-	-	315
(16) SOLAR - OPERATING & MAINT.	139	-				139
(16) BIOMASS - OPERATING & MAINT.	6,831	6,579	-	-	-	252
(17) LM6000 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.	2,041	1,966	-	-	-	75
(23) **TOTAL POWER PRODUCTION**	**90,039.5**	**86,581**	**-**	**-**	**-**	**3,459**
(24)						
(25) **CORPORATE GROUPS**						
(26) EXECUTIVE MANAGEMENT	1,877	1,305	152	327	25	69
(27) CORP. SECRETARY & INSURANCE	11,822	7,832	1,942	1,059	552	436
(28) LEGAL SERVICES	5,177	3,599	419	901	68	189
(29) EXTERNAL RELATIONS	3,550	1,495	370	986	581	118
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	133	64	111	2	12
(31)						
(32) **TOTAL CORPORATE GROUPS**	**22,748**	**14,363**	**2,948**	**3,385**	**1,228**	**824**
(33)						
(34) **CUSTOMER OPERATIONS**						
(35) TRANSMISSION & DISTRIBUTION:						
(36) TRANSMISSION:						
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0			0
(39)						
(40) EHV and HV BEFORE STORM EXPENSES	21,298	-	20,351	-	-	947
(41) EHV and HV STORM EXPENSES	248		237	-	-	11
(42)						
(43) **DISTRIBUTION:**						
(44) SUBSTATIONS	1,541	-	-	1,491	-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,201	-	1,147
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,800	-	765
(47) UNDERGROUND LINES	589	-	-	570	-	19
(48) LINE TRANSFORMERS	-	-	-	-	-	-
(49) METERS (Meter Shop Only)	-	-	-	-	-	-
(50) COMMUNICATIONS	-	-	-	-	-	-
(51) STREET LIGHTING	589	-	-	570	-	19
(52)						
(53) **TOTAL DISTRIBUTION**	**61,632.2**	**-**	**-**	**59,632**	**-**	**2,000**
(54)						
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	83,178.491	-	20,588	59,632	-	2,958
(56)						
(57) **GENERATION SERVICES**	12,338	11,882				456
(58)						
(59) **CUSTOMER SERVICE**						
(60) **CUSTOMER SERVICE**						
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,510	28
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,774	71
(63) **CALL CENTRE:**						
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23
(65) CUSTOMER CARE	6,940	-	-	-	6,812	127
(66) **REVENUE OPERATIONS:**						
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,256	42
(68) METER DATA SERVICES	441	-	-	-	432	8
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38.739
(70) METER SERVICES - FIELD	1,447	-	-	-	1,420	27
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,570	85
(72) REVENUE OPS ADMIN	-	-	-	-	-	-
(73) CREDIT SERVICES						
(74) BAD DEBT EXPENSE	5,013	-	-	-	4,921	92
(75) MARKETING & SALES						
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-
(77) **TOTAL CUSTOMER SERVICE**	**28,605**	**-**	**-**	**1,155**	**26,908**	**541**

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
REGULATORY AFFAIRS						
Advocacy Expense	1,931	1,342	156	336	25	70
Other Expenses	7,582	5,271	614	1,320	100	277
Subtotal	9,513	6,613	771	1,656	126	347
FINANCE GROUP						
INTERNAL AUDIT	1,825	1,269	148	318	24	67
INVESTOR RELATIONS	278	114	56	96	2	10
DIRECTOR FINANCE	470	327	38	82	6	17
TREASURER	435	302	35	76	6	16
CORPORATE TAX	908	373	181	313	6	33
GM FINANCE	-					
CORPORATE CONTROLLER	3,646	2,534	295	635	48	133
CORP. PERFORMANCE & BACK OFFICE	-					
TOTAL FINANCE	7,561	4,920	753	1,519	92	276
ENTERPRISE SERVICES						
PROCUREMENT & FACILITIES	12,656	3,059	3,059	3,059	3,059	419
INFORMATION TECHNOLOGY	47,662	20,069	4,966	13,236	7,801	1,590
TOTAL ENTERPRISE SERVICES	60,318	23,128	8,025	16,295	10,861	2,010
HUMAN RESOURCES						
--HUMAN RESOURCES	11,248	4,736	1,172	3,124	1,841	375
OTHER EXPENSES	7,887	3,321	822	2,190	1,291	263
TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	**331,504**	**154,201**	**34,922**	**88,621**	**42,321**	**11,439**
TOTAL DIVISIONAL EXPENSES	**333,435**	**155,544**	**35,078**	**88,957**	**42,346**	**11,510**
COGS	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
CAPITAL RELATED EXPENSES						
GRANTS IN LIEU OF TAXES	51,549	21,202	10,303	17,803	344	1,896
DEPRECIATION :						
STEAM	49,859	48,018	-	-	-	1,841
HYDRO	17,266	16,629	-	-	-	638
WIND	13,334	12,842	-	-	-	492
SOLAR	61					61
LM6000	7,372	7,100	-	-	-	272
GAS TURBINE - OTHER	3,239	3,119	-	-	-	120
GENERATION BATTERIES	8,877	8,549	-	-	-	328
RADIAL TO GENERATION TRANS.	1,695	1,632	-	-	-	63
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0
Transmission - EHV and HV combined	31,475	-	30,076	-	-	1,400
DISTRIBUTION - Land	-	-	-	-	-	-
DISTRIBUTION - Easements	3,574			3,458	-	116
DISTRIBUTION - Other	1,393			1,348	-	45
DISTRIBUTION - Substations	9,632			9,319	-	313
DISTRIBUTION - Poles and Fixtures	22,210			21,489	-	721
DISTRIBUTION - OH Lines	12,809			12,394	-	416
DISTRIBUTION -UG Lines	2,997			2,900	-	97
DISTRIBUTION -Line Transformers	30,216			29,236	-	980
DISTRIBUTION -Services	3,514			3,400	-	114
DISTRIBUTION -Meters	8,399			8,127	-	273
DISTRIBUTION - Streetlight Related	4,918	-	-	4,758	-	160
GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,539	6,242	354.3
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,990	-	747	2,136	-	106.4
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	8,575	-	3,070	5,188	-	316.9
GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,211	8,570	14,483	-	1,582.8
GLACE BAY WRITE-OFF	-	-	-	-	-	-
INTEREST NET	154,075	64,274	29,063	51,008	4,126	5,605
PREFERRED DIVIDENDS	-	-	-	-	-	-
CORPORATE TAXES	11,008	4,592	2,076	3,644	295	400
TOTAL OPERATING EXPENSES	**1,775,831**	**1,230,029**	**119,380**	**286,187**	**53,353**	**86,882**
NON-OPERATING REVENUE:						-
GREEN POWER SURCHARGE	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-
LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-
CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-
NSF	(160)	-	-	-	(160)	-
RETAIL SALES	(1,709)	-	-	-	(1,709)	-
WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-
POLE SERVICES	(16,695)	-	-	(16,695)	-	-
STEAM AND ASH SALES	(5,038)	(5,038)				-
AMI OPT OUT CHARGE	(765)				(765)	-
OTHER REVENUE	(4,487)	(3,268)	(317)	(760)	(142)	-
PROFIT/LOSS	212,356	88,586	40,056	70,302	5,687	7,725
TOTAL NET EXPENSES	**1,942,073**	**1,310,310**	**159,120**	**339,034**	**39,004**	**94,606**
Generation						
Transmission						
Distribution						
Retail						
Total						

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWE
FUNCTIONALIZATION OF OPEF
FOR THE YEAR ENDING DECE
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EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

		(7) ALLOCATION FACTOR	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	FUEL		-					0.0%	0.0%	0.0%	0.0%
(2)	**PURCHASED POWER:**										
(3)	OTHER THAN BIOMASS AND WIND		-					0.0%	0.0%	0.0%	0.0%
(4)	BIOMASS							0.0%	0.0%	0.0%	0.0%
(5)	MARITIME LINK							0.0%	0.0%	0.0%	0.0%
(6)	WIND ENRIS		-					0.0%	0.0%	0.0%	0.0%
(7)	WIND NRIS							0.0%	0.0%	0.0%	0.0%
(8)	IMPORTS							0.0%	0.0%	0.0%	0.0%
(9)	BUTU CAPACITY CREDIT							0.0%	0.0%	0.0%	0.0%
(10)	**TOTAL**		-					0.0%	0.0%	0.0%	0.0%
(11)											
(12)	**POWER PRODUCTION**										
(13)	THERMAL OPERATING & MAINT.		58,617	58,617	-	-	-	13.02%	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.		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)	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)	RADIAL TO GENERATION TRANS.		1,966	1,966	-	-	-	0.4%	0.0%	0.0%	0.0%
(23)	**TOTAL POWER PRODUCTION**		84,615	84,615	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)											
(25)	**CORPORATE GROUPS**										
(26)	EXECUTIVE MANAGEMENT	F - 2	1,809	1,305	152	327	25	0.3%	0.1%	0.1%	0.0%
(27)	CORP. SECRETARY & INSURANCE	F - 4	11,385	7,832	1,942	1,059	552	1.7%	1.2%	0.3%	0.9%
(28)	LEGAL SERVICES	F - 2	4,988	3,599	419	901	68	0.8%	0.3%	0.3%	0.1%
(29)	EXTERNAL RELATIONS	F - 1	3,431	1,495	370	986	581	0.3%	0.2%	0.3%	1.0%
(30)	ENVIRONMENTAL POLICIES & PROGRAMS	F - 3	310	133	64	111	2	0.0%	0.0%	0.0%	0.0%
(31)											
(32)	**TOTAL CORPORATE GROUPS**		21,923	14,363	2,948	3,385	1,228	3.2%	1.8%	0.9%	2.1%
(33)											
(34)	**CUSTOMER OPERATIONS**										
(35)	TRANSMISSION & DISTRIBUTION:										
(36)	TRANSMISSION:										
(37)	HV BEFORE STORM EXPENSES (not applicable as a separate item)		0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38)	HV STORM EXPENSES (not applicable as a separate item)		0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)											
(40)	EHV and HV BEFORE STORM EXPENSES		20,351	-	20,351	-	-	0.0%	12.8%	0.0%	0.0%
(41)	EHV and HV STORM EXPENSES		237	-	237	-	-	0.0%	0.1%	0.0%	0.0%
(42)											
(43)	**DISTRIBUTION:**										
(44)	SUBSTATIONS		1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45)	OVERHEAD LINES BEFORE STORM EXPENSES		34,201	-	-	34,201	-	0.0%	0.0%	9.6%	0.0%
(46)	OVERHEAD LINES STORM EXPENSES		22,800	-	-	22,800	-	0.0%	0.0%	6.4%	0.0%
(47)	UNDERGROUND LINES		570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48)	LINE TRANSFORMERS		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49)	METERS (Meter Shop Only)		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50)	COMMUNICATIONS		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51)	STREET LIGHTING		570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(52)					-	-	-	0.0%	0.0%	0.0%	0.0%
(53)	**TOTAL DISTRIBUTION**		59,632	-	-	59,632	-	0.0%	0.0%	16.7%	0.0%
(54)											
(55)	**TOTAL CUSTOMER OPERATIONS - T & D**		80,220	-	20,588	59,632	-	0.0%	12.9%	16.7%	0.0%
(56)											
(57)	**GENERATION SERVICES**		11,882	11,882	-	-	-	2.6%	0.0%	0.0%	0.0%
(58)											
(59)	**CUSTOMER SERVICE**										
(60)	**CUSTOMER SERVICE**										
(61)	CUSTOMER SERVICE EXPERIENCE		1,510	-	-	-	1,510	0.0%	0.0%	0.0%	2.6%
(62)	CUSTOMER SOLUTIONS		3,774	-	-	-	3,774	0.0%	0.0%	0.0%	6.4%
(63)	**CALL CENTRE:**										
(64)	CUSTOMER CARE ADMIN		1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65)	CUSTOMER CARE		6,812	-	-	-	6,812	0.0%	0.0%	0.0%	11.5%
(66)	**REVENUE OPERATIONS:**										
(67)	BILLING SERVICES & PAYMENTS		2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.8%
(68)	METER DATA SERVICES		432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69)	SMART METER OPERATIONS CENTER (SMOC)		1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70)	METER SERVICES - FIELD		1,420	-	-	-	1,420	0.0%	0.0%	0.0%	2.4%
(71)	ELECTRICAL WIRING INSPECTION - FIELD		4,570	-	-	-	4,570	0.0%	0.0%	0.0%	7.7%
(72)	REVENUE OPS ADMIN		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73)	CREDIT SERVICES		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	BAD DEBT EXPENSE		4,921	-	-	-	4,921	0.0%	0.0%	0.0%	8.3%
(75)	MARKETING & SALES		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76)	METER SERVICES - INSPECTORS		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77)	**TOTAL CUSTOMER SERVICE**		28,063	-	-	1,155	26,908	0.0%	0.0%	0.3%	45.6%

EXHIBIT 4 - Detail A
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NOVA SCOTIA
FUNCTIONALIZATION OF
FOR THE YEAR ENDIN(
(IN THOUSANDS

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

		(7) ALLOCATION FACTOR	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	**REGULATORY AFFAIRS**										
(2)	Advocacy Expense	F - 2	1,861	1,342	156	336	25	0.3%	0.1%	0.1%	0.0%
(3)	Other Expenses	F - 2	7,305	5,271	614	1,320	100	1.2%	0.4%	0.4%	0.2%
(4)	**Subtotal**		9,166	6,613	771	1,656	126	1.5%	0.5%	0.5%	0.2%
(5)											
(6)	**FINANCE GROUP**										
(7)	INTERNAL AUDIT	F - 2	1,758	1,269	148	318	24	0.3%	0.1%	0.1%	0.0%
(8)	INVESTOR RELATIONS	F - 3	267	114	56	96	2	0.0%	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	F - 2	453	327	38	82	6	0.1%	0.0%	0.0%	0.0%
(10)	TREASURER	F - 2	419	302	35	76	6	0.1%	0.0%	0.0%	0.0%
(11)	CORPORATE TAX	F - 3	874	373	181	313	6	0.1%	0.1%	0.1%	0.0%
(12)											
(13)	GM FINANCE		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	F - 2	3,513	2,534	295	635	48	0.6%	0.2%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)											
(17)	**TOTAL FINANCE**		7,284	4,920	753	1,519	92	1.1%	0.5%	0.4%	0.2%
(18)											
(19)	**ENTERPRISE SERVICES**										
(20)	PROCUREMENT & FACILITIES	F - 5	12,237	3,059	3,059	3,059	3,059	0.7%	1.9%	0.9%	5.2%
(21)	INFORMATION TECHNOLOGY	F - 1	46,072	20,069	4,966	13,236	7,801	4.5%	3.1%	3.7%	13.2%
(22)											
(23)	**TOTAL ENTERPRISE SERVICES**		58,309	23,128	8,025	16,295	10,861	5.1%	5.0%	4.6%	18.4%
(24)											
(25)	**HUMAN RESOURCES**										
(26)	--HUMAN RESOURCES	F - 1	10,873	4,736	1,172	3,124	1,841	1.1%	0.7%	0.9%	3.1%
(27)											
(28)	OTHER EXPENSES	F - 1	7,623	3,321	822	2,190	1,291	0.7%	0.5%	0.6%	2.2%
(29)											
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**		320,065	154,201	34,922	88,621	42,321	34.2%	21.9%	24.9%	71.7%
(31)											
(32)	**TOTAL DIVISIONAL EXPENSES**		**321,925**	**155,544**	**35,078**	**88,957**	**42,346**	34.5%	22.0%	25.0%	71.7%
(33)											
(34)	**COGS**		**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)											
(36)	**DSM EXPENSES**		**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)											
(38)	**FCR DEFERRAL**		**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)											
(40)	**OTHER EXPENSES**		**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)											
(42)	**CAPITAL RELATED EXPENSES**										
(43)											
(44)	GRANTS IN LIEU OF TAXES		49,653	21,202	10,303	17,803	344	4.7%	6.5%	5.0%	0.6%
(45)	DEPRECIATION :										
(46)	STEAM		48,018	48,018	-	-	-	10.7%	0.0%	0.0%	0.0%
(47)	HYDRO		16,629	16,629	-	-	-	3.7%	0.0%	0.0%	0.0%
(48)	WIND		12,842	12,842	-	-	-	2.9%	0.0%	0.0%	0.0%
(49)	SOLAR										
(50)	LM6000		7,100	7,100	-	-	-	1.6%	0.0%	0.0%	0.0%
(51)	GAS TURBINE - OTHER		3,119	3,119	-	-	-	0.7%	0.0%	0.0%	0.0%
(52)	GENERATION BATTERIES		8,549	8,549	-	-	-	1.9%	0.0%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.		1,632	1,632	-	-	-	0.4%	0.0%	0.0%	0.0%
(54)	Transmission - HV (not aplicable as a separate item)		0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55)	Transmission - EHV and HV combined		30,076	-	30,076	-	-	0.0%	18.9%	0.0%	0.0%
(56)	DISTRIBUTION - Land		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements		3,458	-	-	3,458	-	0.0%	0.0%	1.0%	0.0%
(58)	DISTRIBUTION - Other		1,348	-	-	1,348	-	0.0%	0.0%	0.4%	0.0%
(59)	DISTRIBUTION - Substations		9,319	-	-	9,319	-	0.0%	0.0%	2.6%	0.0%
(60)	DISTRIBUTION - Poles and Fixtures		21,489	-	-	21,489	-	0.0%	0.0%	6.0%	0.0%
(61)	DISTRIBUTION - OH Lines		12,394	-	-	12,394	-	0.0%	0.0%	3.5%	0.0%
(62)	DISTRIBUTION -UG Lines		2,900	-	-	2,900	-	0.0%	0.0%	0.8%	0.0%
(63)	DISTRIBUTION -Line Transformers		29,236	-	-	29,236	-	0.0%	0.0%	8.2%	0.0%
(64)	DISTRIBUTION -Services		3,400	-	-	3,400	-	0.0%	0.0%	1.0%	0.0%
(65)	DISTRIBUTION -Meters		8,127	-	-	8,127	-	0.0%	0.0%	2.3%	0.0%
(66)	DISTRIBUTION - Streetlight Related		4,758	-	-	4,758	-	0.0%	0.0%	1.3%	0.0%
(67)	GENERALPROPERTY:FUNCTIONILIZED		13,177	-	397	6,539	6,242	0.0%	0.2%	1.8%	10.6%
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	F - 6	2,883	-	747	2,136	-	0.0%	0.5%	0.6%	0.0%
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	F - 7	8,258	-	3,070	5,188	-	0.0%	1.9%	1.5%	0.0%
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	F - 8	41,264	18,211	8,570	14,483	-	4.0%	5.4%	4.1%	0.0%
(71)	GLACE BAY WRITE-OFF		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	INTEREST NET		148,470	64,274	29,063	51,008	4,126	14.3%	18.2%	14.3%	7.0%
(73)	PREFERRED DIVIDENDS		-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES		10,608	4,592	2,076	3,644	295	1.0%	1.3%	1.0%	0.5%
(75)								0.0%	0.0%	0.0%	0.0%
(76)	**TOTAL OPERATING EXPENSES**		**820,633**	**361,712**	**119,380**	**286,187**	**53,353**	80.3%	74.9%	80.3%	90.4%
(77)											
(78)	NON-OPERATING REVENUE:							0.0%	0.0%	0.0%	0.0%
(79)	GREEN POWER SURCHARGE		0	0	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%	0.0%
(81)	LATE PAYMENT CHARGES		0	0	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%	0.0%
(83)	NSF		0	0	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%	0.0%
(85)	WIRING INSPECTIONS		0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86)	POLE SERVICES		0	0	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%	0.0%
(88)	AMI OPT OUT CHARGE		0	0	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%	0.0%
(90)											
(91)	**PROFIT/LOSS**	$94,606	204,632	88,586	40,056	70,302	5,687	19.7%	25.1%	19.7%	9.6%
(92)											
(93)	**TOTAL NET EXPENSES**		**1,025,264**	**450,298**	**159,437**	**356,489**	**59,040**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
(94)											
(95)	Generation										
(96)	Transmission										
(97)	Distribution										
(98)	Retail										
(99)	Total										

NOVA SCOTIA POWE
FUNCTIONALIZATION OF OPEF
FOR THE YEAR ENDING DECE
(IN THOUSANDS OF D(

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	1.5	(15)	132	123	-	21	251	1,707	27	2,247
(14) HYDRO OPERATING & MAINT.	0.1	(1)	5	5	-	1	10	67	1	88
(15) WIND - OPERATING & MAINT.	0.2	(2)	18	17	-	3	35	239	4	315
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.2	(2)	15	14	-	2	28	192	3	252
(17) LM6000 OPERATING & MAINT.	0.0	(0)	1	1	-	0	3	18	0	24
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.0	(0)	4	3	-	1	7	48	1	64
(19) FUEL PROCUREMENT	0.2	(2)	15	14	-	2	28	192	3	253
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	4	4	-	1	8	57	1	75
(23) **TOTAL POWER PRODUCTION**	2.2	(21)	190	177	-	31	362	2,463	40	3,244
(24)										-
(25) **CORPORATE GROUPS**										-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	3	3	0	1	8	54	1	69
(27) CORP. SECRETARY & INSURANCE	0.3	(1)	18	17	0	4	50	339	10	436
(28) LEGAL SERVICES	0.2	(1)	8	8	0	2	22	148	3	189
(29) EXTERNAL RELATIONS	0.1	0	3	3	0	1	14	94	2	118
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	10	0	12
(31)										-
(32) **TOTAL CORPORATE GROUPS**	0.7	(2)	32	31	0	7	95	644	17	824
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	0.0	-	-	-	-	14	111	757	66	947
(41) EHV and HV STORM EXPENSES	0.0	-	-	-	-	0	1	9	1	11
(42)										
(43) **DISTRIBUTION:**										-
(44) SUBSTATIONS	0.1	-	-	-	-	-	6	44	-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES	2.1	-	-	-	-	-	147	998	-	1,147
(46) OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	98	665	-	765
(47) UNDERGROUND LINES	0.0	-	-	-	-	-	2	17	-	19
(48) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(50) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(51) STREET LIGHTING	0.0	-	-	-	-	-	2	17	-	19
(52)										
(53) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	256	1,740	-	2,000
(54)										
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	14	368	2,506	66	2,958
(56)										
(57) **GENERATION SERVICES**	0.3	(3)	27	25	-	4	51	346	6	456
(58)										
(59) **CUSTOMER SERVICE**										
(60) **CUSTOMER SERVICE**										
(61) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	22	1	28
(62) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	8	54	1	71
(63) **CALL CENTRE:**										
(64) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	3	17	0	23
(65) CUSTOMER CARE	0.6	9	-	4	1	0	14	97	2	127
(66) **REVENUE OPERATIONS:**										
(67) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	5	32	1	42
(68) METER DATA SERVICES	0.0	1	-	0	0	0	1	6	0	8
(69) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	5	34	-	39
(70) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	20	0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	10	65	2	85
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(73) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(74) BAD DEBT EXPENSE	0.4	6	-	3	0	0	10	70	2	92
(75) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(77) **TOTAL CUSTOMER SERVICE**	2	34	-	14	2	1	61	417	9	541

NOVA SCOTIA
FUNCTIONALIZATION OF
FOR THE YEAR ENDIN(
(IN THOUSANDS

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	3	3	0	1	8	55	1	70
Other Expenses	0.2	(1)	12	11	0	2	32	216	4	277
Subtotal	0.3	(1)	15	14	0	3	40	271	6	347
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	3	3	0	1	8	52	1	67
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	8	0	10
DIRECTOR FINANCE	0.0	(0)	1	1	0	0	2	13	0	17
TREASURER	0.0	(0)	1	1	0	0	2	12	0	16
CORPORATE TAX	0.0	(0)	1	1	0	0	4	27	1	33
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.1	(1)	6	5	0	1	15	104	2	133
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.2	(1)	11	10	0	2	32	217	5	276
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.5	3	7	8	0	3	49	336	12	419
INFORMATION TECHNOLOGY	2.0	5	45	46	1	11	186	1,266	28	1,590
TOTAL ENTERPRISE SERVICES	2.5	8	52	54	1	14	235	1,602	40	2,010
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	1	11	11	0	3	44	299	7	375
OTHER EXPENSES	0.3	1	7	8	0	2	31	210	5	263
TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense	13	15	347	345	4	80	1,320	8,977	199	11,300
TOTAL DIVISIONAL EXPENSES	13	15	350	348	4	81	1,328	9,033	200	11,370
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(5)	48	45	0	15	224	1,525	43	1,896
DEPRECIATION :										
STEAM	1	(12)	108	100	-	17	205	1,398	23	1,841
HYDRO	0	(4)	37	35	-	6	71	484	8	638
WIND	0	(3)	29	27	-	5	55	374	6	492
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(2)	16	15	-	3	30	207	3	272
GAS TURBINE - OTHER	0	(1)	7	7	-	1	13	91	1	120
GENERATION BATTERIES	0	(2)	19	18	-	3	37	249	4	328
RADIAL TO GENERATION TRANS.	0	(0)	4	3	-	1	7	48	1	63
Transmission - HV (not aplicable as a separate item)	0	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	0	-	-	-	-	20	164	1,118	97	1,400
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	15	101	-	116
DISTRIBUTION - Other	0	-	-	-	-	-	6	39	-	45
DISTRIBUTION - Substations	1	-	-	-	-	-	40	272	-	313
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	92	627	-	721
DISTRIBUTION - OH Lines	1	-	-	-	-	-	53	362	-	416
DISTRIBUTION -UG Lines	0	-	-	-	-	-	12	85	-	97
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	125	853	-	980
DISTRIBUTION -Services	0	-	-	-	-	-	15	99	-	114
DISTRIBUTION -Meters	0	-	-	-	-	-	35	237	-	273
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	20	139	-	160
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	43	295	3	354
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	0	-	-	-	-	1	13	90	2	106
GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	0	-	-	-	-	2	39	266	10	317
GENERALPROPERTY:NON- FUNCTIONILIZED	1	(5)	41	38	-	12	187	1,272	36	1,583
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	5	(11)	145	137	0	43	661	4,499	125	5,605
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	0	(1)	10	10	0	3	47	321	9	400
TOTAL OPERATING EXPENSES	31	(22)	813	785	5	212	3,540	24,082	572	30,018
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	7	(15)	199	188	1	59	912	6,201	172	7,725
TOTAL NET EXPENSES	38.463	(37)	1,013	973	5	272	4,451	30,284	744	**37,743**
Generation	11.7	(112)	1,013	941	-	163	1,927	13,110	211	17,264
Transmission	0.0	-	-	-	-	108	871	5,928	513	7,420
Distribution	21.8	-	-	-	-	-	1,529	10,404	-	11,955
Retail	5.0	75	-	31	5	1	124	842	20	1,103
Total	38.463	(37)	1,013	973	5	272	4,451	30,284	**744.230**	37,743

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	20,588	958	21,546
(3)	NON-DIRECT	14,490	674	15,165
(4)	TOTAL OPER. & MAINT.	35,078	1,633	36,711
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	30,076	1,400	31,475
(8)	GENERAL PROPERTY	12,784	595	13,378
(9)	TOTAL DEPRECIATION	42,859	1,995	44,854
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	515	24	539
(13)	REGULATORY AMORTIZATION	1,562	73	1,634
(14)	GRANTS IN LIEU OF TAXES	10,303	480	10,783
(15)	TOTAL TAX	12,380	576	12,956
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	27,713	1,290	29,003
(19)	LESS: AFUDC INTEREST	1,350	63	1,413
(20)	INTEREST TOTAL	29,063	1,353	30,416
(21)				
(22)	**RETAINED EARNINGS**	40,056	1,864	41,921
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(317)	-	(317)
(25)				
(26)	**TOTAL**	159,120	7,420	166,540

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
	GENERATION FUNCTION				
(1)	FUEL	310,870	$0	$310,870	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	27,645	$12,949	$14,696	-
(3)	PURCHASES - BIOMASS	20,956	$5,647	$15,309	-
(4)	MARITIME LINK	203,205	$95,181	$108,024	
(5)	PURCHASES - WIND ERIS	33,310	15,601.1	17,708.8	-
(6)	PURCHASES - WIND NRIS	182,261	85,363.8	96,897.5	
(7)	IMPORTS	89,677	0	89,677.0	-
(8)	BUTU CAPACITY CREDIT	394	394	0	
(8)	OPER. & MAINT. - STEAM	113,018	52,944	60,074	-
(9)	OPER. & MAINT. - HYDRO	4,446	2,083	2,363	-
(10)	OPER. & MAINT. - WIND	15,835	7,418	8,417	-
(11)	OPER. & MAINT. - BIOMASS	12,684	5,942	6,742	-
(12)	OPER. & MAINT. - LM6000	1,219	571	648	-
(13)	OPER. & MAINT. - OTHER CT's	3,208	3,208	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	3,790	1,775	2,015	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,342.4	629	714	-
(18)	GRANTS IN LIEU OF TAXES	21,202	9,932	11,270	-
(19)	**Depreciation:**				
(20)	STEAM	48,018	22,494	25,524	-
(21)	HYDRO	16,629	7,790	8,839	-
(22)	WIND	12,842	6,016	6,826	-
(23)	LM6000	7,100	3,326	3,774	-
(24)	GAS TURBINE - OTHER	3,119	1,461	1,658	-
(25)	GENERATION BATTERIES	8,549	4,005	4,544	-
(26)	RADIAL TO GENERATION TRANS.	1,632	765	868	-
(27)	GENERAL PROPERTY	18,211	8,531	9,680	-
(28)					
(29)	INTEREST NET OF AFUDC	64,274	26,257	38,017	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	4,592	1,876	2,716	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,038	-1,565	-3,472	-
(35)	OTHER REVENUE	-3,268	-1,015	-2,253	-
(36)	RETURN (PROFIT/LOSS)	88,586	36,189	52,397	-
(37)					
(38)	**TOTAL GENERATION**	**$1,310,310**	**$415,767.46**	**$894,542**	**-**

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 aplicable 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	34,685	34,685	0	-
O&M - EHV Storm Expense	237	237	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	156	156	0	-
GRANTS IN LIEU OF TAXES	10,303	10,303	0	-
Depreciation:				
TRANSMISSION	30,076	30,076	0	-
GENERAL PROPERTY	12,784	12,784	0	-
INTEREST NET OF AFUDC	29,063	29,063	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	2,076	2,076	0	-
Non-Operating Revenue:				
OTHER REVENUE	-317	-317	0	-
FCR DEFERRAL	0	0	0	-
RETURN (PROFIT/LOSS)	40,056	40,056	0	-
TOTAL - EHV	**159,120**	**159,120**	**0**	**-**
TOTAL TRANSMISSION	**$159,120**	**$159,119.76**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,174	$2,174	$0	-
(3)	OVERHEAD LINES Before Storm Expense	60,300	15,678	0	44,622.3
(4)	OVERHEAD LINES Storm Expense	22,800	5,928	0	16,872.4
(5)	UNDERGROUND LINES	831	216	0	614.8
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,684	0	0	1,684.1
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	336	87	0	248.8
(9)	GRANTS IN LIEU OF TAXES	17,486	9,748	0	7,737.3
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	3,458	1,709	0	1,749.0
(13)	DISTRIBUTION - Other	1,348	666	0	682.0
(14)	DISTRIBUTION - Substations	9,319	9,319	0	-
(15)	DISTRIBUTION - Poles and Fixtures	21,489	5,587	0	15,902.1
(16)	DISTRIBUTION - OH Lines	12,394	6,531	0	5,862.1
(17)	DISTRIBUTION -UG Lines	2,900	658	0	2,241.3
(18)	DISTRIBUTION -Line Transformers	29,236	29,236	0	-
(19)	DISTRIBUTION -Services	3,400	0	0	3,399.5
(20)	DISTRIBUTION -Meters	8,127	0	0	8,126.7
(21)	GENERAL PROPERTY	28,346	16,437	0	11,909.2
(22)					
(23)	INTEREST NET OF AFUDC	50,098	27,930	0	22,168.1
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	3,579	1,996	0	1,583.8
(26)	RETURN (PROFIT/LOSS)	69,049	38,495	0	30,553.5
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	831	831	0	-
(30)	GRANTS IN LIEU OF TAXES	317	317	0	-
(31)	DEPRECIATION	4,758	4,758	0	-
(32)	INTEREST NET OF AFUDC	910	910	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	65	65	0	-
(35)	RETURN (PROFIT/LOSS)	1,254	1,254	0	-
(36)	**Subtotal**	8,135	8,135	0	-
(37)					
(38)	POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39)	OTHER REVENUE	-760	-374	0	(386.3)
(40)					
(41)	**TOTAL DISTRIBUTION**	**$339,034**	**$175,817.49**	**$0**	**163,216.5**

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)					
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,988	0	0	8,988.0
(2)	CALL CENTRE	13,650	0	0	13,649.9
(3)	BILLING SERVICES & PAYMENTS	3,838	0	0	3,837.9
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	736	0	0	735.6
(6)	METER SERVICES - FIELD	2,416	0	0	2,415.7
(7)	ELECT. WIRING INSPECT. - FIELD	7,773	0	0	7,772.7
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,921	0	0	4,920.9
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	25	0	0	25.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	344	0	0	344.2
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,242	0	0	6,242.3
(17)	INTEREST NET OF AFUDC	4,126	0	0	4,125.8
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	295	0	0	294.8
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24)	NSF	(160.2)	0	0	(160.2)
(25)	RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26)	WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27)	AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28)	OTHER REVENUE	(141.8)	0	0	(141.8)
(29)	RETURN (PROFIT/LOSS)	5,686.6	0	0	5,686.6
(30)					
(31)	**TOTAL RETAIL**	**$39,004**	**$0**	**$0**	**39,003.7**
(32)					
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,847,467**	**$750,704.708**	**$894,542.233**	**202,220.2**

EXHIBIT 5
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NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

(1)	***INTERMEDIATE CLASSIFICATION***					
(2)						
(3)	THERMAL O&M	$113,018				
(4)	HYDRO O&M	4,446				
(5)	WIND O&M	15,835				
(6)	BIOMASS O&M	12,684				
(7)	LM6000 O&M	1,219				
(8)	OTHER CT's O&M	3,208				
	GENERATION BATTERIES	$0				
	RADIAL TO GENERATION TRANS.	$3,790				
(9)						
(10)	NET THERMAL O&M	$154,201				
(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	0				
(22)						
(23)	THERMAL VARIABLE O&M	$0				
(24)						
(25)	THERMAL O&M	$113,018				
(26)						
(27)	HYDRO O&M	4,446				
(28)	WIND O&M	15,835				
(29)	BIOMASS O&M	12,684				
(30)	LM6000 O&M	1,219				
(31)	OTHER CT's O&M	3,208				
(32)	GENERATION BATTERIES	0				
(33)	RADIAL TO GENERATION TRANS.	3,790				
(34)						
(35)	NET THERMAL O&M D&E SPLIT	$154,201				
(36)						
(37)	THERMAL O&M DMD. ALLOC. %	46.85%				
(38)	THERMAL O&M ENG. ALLOC. %	53.15%				
(39)						
(40)	BIOMASS DEMAND ALLOC %	46.85%				
(41)						
(42)	BIOMASS ENERGY ALLOC %	53.15%				
(43)						
(44)		NRIS	ERIS			
(45)	WIND O&M DMD. ALLOC. %	46.85%	46.85%			
(46)	WIND O&M ENG. ALLOC. %	53.15%	53.15%			
(47)						
(48)						
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%				
(50)						
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%				
(52)						
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**	
(54)						
(55)	GEN. PROP. ALLOC. - GEN.	8,531	9,680		0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0		0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,784	0		0	
(58)	GEN. PROP. ALLOC. - DIST.	16,437	0		11,909	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0		6,242	
(60)						
(61)	TOTAL	37,752	9,680		18,151	

EXHIBIT 6
PAGE 1 OF 6

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
	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	12,949	8,562.73	453.27	2,352.43	269.48	246.47	284.25	483.10	49.23	184.40	63.68	See BCF File
(3)	PURCHASES - BIOMASS	5,647	3,734.08	197.66	1,025.86	117.51	107.48	123.96	210.67	21.47	80.41	27.77	See BCF File
(4)	MARITIME LINK	95,181	62,939.69	3,331.74	17,291.40	1,980.77	1,811.65	2,089.35	3,551.02	361.88	1,355.38	468.05	See BCF File
(5)	PURCHASES - WIND ERIS	15,601	10,316.45	546.11	2,834.23	324.67	296.95	342.47	582.05	59.32	222.16	76.72	See BCF File
(6)	PURCHASES - WIND NRIS	85,364	56,447.96	2,988.10	15,507.93	1,776.47	1,624.80	1,873.85	3,184.76	324.55	1,215.59	419.77	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	394	260.42	13.79	71.54	8.20	7.50	8.64	14.69	1.50	5.61	1.94	See BCF File
(9)	OPER. & MAINT. - STEAM	52,944	35,010	1,853	9,618	1,102	1,008	1,162	1,975	201	754	260	D-3A
(10)	OPER. & MAINT. - HYDRO	2,083	1,377	73	378	43	40	46	78	8	30	10	D-3A
(11)	OPER. & MAINT. - WIND	7,418	4,905	260	1,348	154	141	163	277	28	106	36	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,942	3,929	208	1,079	124	113	130	222	23	85	29	D-3A
(13)	OPER. & MAINT. - LM6000	571	378	20	104	12	11	13	21	2	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	3,208	2,122	112	583	67	61	70	120	12	46	16	D-3A
(15)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	D-3A
(16)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,775	1,174	62	323	37	34	39	66	7	25	9	D-3A
(17)	DSM	0											See DSM Allocation
(18)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-14
(19)	REG. AFFAIRS - ADVOCACY EXPENSE	629	306	50	245	0	28	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	9,932	6,568	348	1,804	207	189	218	371	38	141	49	P-7
(20)	DEPRECIATION	54,388	35,965	1,904	9,881	1,132	1,035	1,194	2,029	207	774	267	EXH 6D
(21)	INTEREST NET OF AFUDC	26,257	17,363	919	4,770	546	500	576	980	100	374	129	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,876	1,241	66	341	39	36	41	70	7	27	9	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,565	-1,035	-55	-285	-33	-30	-34	-58	-6	-22	-8	O-8
(26)	OTHER REVENUE	-1,015	-671	-36	-185	-21	-19	-22	-38	-4	-14	-5	O-8
(27)	RETURN (PROFIT/LOSS)	36,189	23,931	1,267	6,574	753	689	794	1,350	138	515	178	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,207	7,411	392	2,036	233	213	246	418	43	160	55	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	0	0	0	0	0	0	0	0	0	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	0	0	0	0	0	0	0	0	0	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0	D-3B
(34)													
(35)	**TOTAL GENERATION**	415,767.46	282,233	14,974	77,698	8,873	8,143	9,359	4,699	1,621	6,071	2,097	
(36)													
(37)	**TRANSMISSION**												
(38)													
(39)	**Transmission - HV (not aplicable 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	

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)	34,685	22,936	1,214	6,301	722	660	761	1,294	132	494	171	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	237	157	8	43	5	5	5	9	1	3	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	156	76	12	61	0	7	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	10,303	6,813	361	1,872	214	196	226	384	39	147	51	P-8B
(5)	DEPRECIATION	42,859	28,341	1,500	7,786	892	816	941	1,599	163	610	211	EXH 6D
(6)	INTEREST NET OF AFUDC	29,063	19,218	1,017	5,280	605	553	638	1,084	110	414	143	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	2,076	1,373	73	377	43	40	46	77	8	30	10	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-317	-210	-11	-58	-7	-6	-7	-12	-1	-5	-2	O-9B
(12)	RETURN (PROFIT/LOSS)	40,056	26,488	1,402	7,277	834	762	879	1,494	152	570	197	P-15B
(13)													
(14)	**TOTAL - EHV**	159,120	105,193	5,577	28,940	3,308	3,033	3,489	5,931	604	2,264	782	
(15)													
(16)	**TOTAL TRANSMISSION**	159,119.76	105,193	5,577	28,940	3,308	3,033	3,489	5,931	604	2,264	782	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	23,996	16,402	892	4,546	424	512	554	348	0	101	219	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	87	42	7	34	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,748	6,771	369	1,860	111	210	213	97	0	27	90	P-9
(22)	DEPRECIATION	70,144	48,718	2,656	13,384	802	1,512	1,532	698	0	191	650	EXH 6D
(23)	INTEREST NET OF AFUDC	27,930	19,387	1,057	5,326	321	602	610	280	0	77	271	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	1,996	1,385	76	381	23	43	44	20	0	5	19	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27)	OTHER REVENUE	-374	-246	-13	-68	-4	-8	-8	-4	0	-1	-22	O-10
(28)	RETURN (PROFIT/LOSS)	38,495	26,720	1,457	7,341	443	830	841	385	0	105	373	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	4,758	0	0	0	0	0	0	0	0	0	4,758	EXH 6D
(34)	INTEREST NET OF AFUDC	910	0	0	0	0	0	0	0	0	0	910	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)	1,254	0	0	0	0	0	0	0	0	0	1,254	P-16B
(38)	**Subtotal**	8,135	0	0	0	0	0	0	0	0	0	8,135	
(39)													
(40)	**TOTAL DISTRIBUTION**	175,817.49	116,181	6,337	31,978	2,060	3,612	3,688	1,776	0	490	9,696	
(41)													
(42)	**TOTAL DEMAND**	**$750,704.708**	**$503,607**	**$26,887**	**$138,615**	**$14,241**	**$14,787**	**$16,537**	**$12,405**	**$2,225**	**$8,825**	**$12,574**	

EXHIBIT 6
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NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$310,870	167,599.7	11,289.5	67,339.0	10,499.8	7,795.7	12,371.0	19,975.9	7,737.4	3,938.2	2,323.7	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$14,696	7,437.2	529.8	3,277.6	549.0	393.2	645.5	1,057.1	518.6	166.5	121.4	See BCF
(3)	PURCHASES - BIOMASS	$15,309	7,834.44	555.32	3,410.70	564.89	405.02	656.12	1,074.62	505.15	179.53	123.34	See BCF
(4)	MARITIME LINK	$108,024	54,831.4	3,894.6	24,093.3	4,018.2	2,866.5	4,707.5	7,726.7	3,753.7	1,244.9	886.8	See BCF
(5)	PURCHASES - WIND ERIS	$17,709	9,147.15	637.98	3,908.44	641.64	465.27	756.60	1,230.23	572.69	206.66	142.15	See BCF
(6)	PURCHASES - WIND NRIS	$96,898	50,051.15	3,491.07	21,367.83	3,508.94	2,544.44	4,147.25	6,752.27	3,126.82	1,126.97	780.76	See BCF
(7)	IMPORTS	$89,677	45,268.09	3,229.88	20,067.26	3,367.99	2,384.83	3,922.20	6,468.28	3,192.40	1,038.26	737.80	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	60,074	31,578	2,173	13,164	2,114	1,544	2,493	4,054	1,755	730	469	E-1A
(9)	OPER. & MAINT. - HYDRO	2,363	1,242	85	518	83	61	98	159	69	29	18	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,417	4,424	304	1,844	296	216	349	568	246	102	66	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,742	3,544	244	1,477	237	173	280	455	197	82	53	E-1A
(12)	OPER. & MAINT. - LM6000	648	341	23	142	23	17	27	44	19	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,015	1,059	73	441	71	52	84	136	59	24	16	E-1A
(16)	DSM	0											See DSM Allocation
(17)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-17
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	714	347	57	278	0	32	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	11,270	5,924	408	2,470	397	290	468	760	329	137	88	P-10
(19)	DEPRECIATION	61,713	32,439	2,232	13,523	2,172	1,586	2,561	4,164	1,803	750	482	EXH 6D
(20)	INTEREST NET OF AFUDC	38,017	19,983	1,375	8,331	1,338	977	1,578	2,565	1,111	462	297	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	2,716	1,428	98	595	96	70	113	183	79	33	21	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,472	(1,820.37)	(125.74)	(762.78)	(122.77)	(89.58)	(144.39)	(234.98)	(102.69)	(42.02)	(27.16)	O-11
(26)	OTHER REVENUE	-2,253	-1,181	-82	-495	-80	-58	-94	-152	-67	-27	-18	O-11
(27)	RETURN (PROFIT/LOSS)	52,397	27,542	1,895	11,482	1,844	1,347	2,175	3,536	1,531	637	409	P-17
(28)													
(29)	**TOTAL GENERATION**	894,542	469,019	32,389	196,472	31,617	23,072	37,193	60,522	26,436	10,827	6,996	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$894,542.233**	**$469,019**	**$32,389**	**$196,472**	**$31,617**	**$23,072**	**$37,193**	**$60,522**	**$26,436**	**$10,827**	**$6,996**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) **CUST. CLASSIFICATION**												
(2)												
(3) **DISTRIBUTION**												
(4) OPERATING & MAINT.	$63,794	$57,640	$3,275	$1,437	$2	$274	$18	$3	$0	$0	$1,142	EXH 6A
(5) REG. AFFAIRS - ADVOCACY EXPENSE	249	121	20	97	0	11	0	0	0	0	0	R-2
(5) GRANTS IN LIEU	7,737	6,912	396	257	0	49	4	1	0	0	117	P-12
(6) DEPRECIATION	49,872	44,554	2,554	1,657	3	318	26	6	0	0	753	EXH 6D
(7) INTEREST NET OF AFUDC	22,168	19,820	1,135	720	1	138	11	2	0	0	339	P-19
(8) PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9) CORPORATE TAXES	1,584	1,416	81	51	0	10	1	0	0	0	24	P-19
(10) **Non-Operating Revenue:**												
(11) POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	-0	-0	-227	P-22
(12) OTHER REVENUE	-386	-347	-20	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13) RETURN (PROFIT/LOSS)	30,554	27,317	1,565	993	2	190	15	3	0	0	467	P-19
(14)												
(15) **TOTAL DISTRIBUTION**	163,216.474	146,251	8,373	4,945	9	940	73	15	0	1	2,610	
(16)												
(17) **RETAIL**												
(18) METER READING & ELECTRIC INSPECT.	10,188.129	7,592	963	846	35	123	56	53	25	1	496	EXH 6A
(19) CUSTOMER EXPERIENCE AND SOLUTIONS	8,987.999	5,401	937	1,484	211	162	259	410	0	25	99	O-15
(20) CALL CENTRE	13,649.919	11,140	750	881	62	119	91	94	46	7	460	C-3
(21) BILLING SERVICES	3,837.895	3,132	211	248	17	33	26	27	13	2	129	C-3
(22) ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23) METER DATA SERVICES	735.622	46	67	117	107	77	80	114	3	124	0	O-16
(24) PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25) CREDIT SERVICES	4,920.933	4,134	122	597	0	68	0	0	0	0	0	EXH 6C
(26) MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27) REG. AFFAIRS - ADVOCACY EXPENSE	25.485	12	2	10	0	1	0	0	0	0	0	R-2
(27) COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28) GRANTS IN LIEU	344.162	307	18	11	0	2	0	0	0	0	5	N/A
(29) DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(30) INTEREST NET OF AFUDC	4,125.818	3,192	214	415	44	54	81	80	0	15	31	N/A
(31) PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32) CORPORATE TAXES	294.775	228	15	30	3	4	6	6	0	1	2	N/A
(33) **Non-Operating Revenue:**												
(34) LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(35) CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(36) NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37) RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(38) WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-665	-23	-98	-38	-35	-16	0	-482	C-8
(39) AMI OPT OUT CHARGE	(765.417)	-647	-44	-51	-4	-7	-5	-5	-3	-0	0	C-6
(40) OTHER REVENUE	(141.757)	-109	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41) RETURN (PROFIT/LOSS)	5,686.582	4,399	295	571	61	74	112	111	0	21	43	N/A
(42)												
(43) **TOTAL RETAIL**	39,003.457	30,404	2,634	3,110	384	509	215	649	68	165	865	
(44)	-	30,404										
(45) **TOTAL CUSTOMER**	**202,219.930**	**176,655**	**11,007**	**8,055**	**393**	**1,449**	**287**	**664**	**69**	**166**	**3,475**	
(46)												
(47) **TOTAL NET EXPENSES**	**$1,847,467**	**$1,149,281**	**$70,283**	**$343,142**	**$46,251**	**$39,308**	**$54,017**	**$73,591**	**$28,730**	**$19,818**	**$23,046**	$23,046

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED
(1) **COSTS BY FUNCTIONAL AREAS**											
(2) Generation											
(3) FAM-related	$868,317	$484,430	$31,159	$182,548	$27,627	$20,950	$31,929	$52,311	$20,225	$10,965	$6,174
(4) Non-FAM-related	450,298	271,529	16,501	93,350	13,119	10,462	14,918	13,393	8,011	6,040	2,976
(5) Non-Operating Revenue Credit	-8,306	-4,707	-298	-1,727	-256	-197	-295	-484	-179	-106	-57
(6) **Subtotal**	1,310,310	751,252	47,362	274,170	40,490	31,215	46,552	65,221	28,057	16,898	9,093
(7)											
(8) **Transmission**											
(9) **Operating Costs**											
(10) EHV	$159,437	$105,402	$5,588	$28,997	$3,315	$3,039	$3,496	$5,942	$606	$2,268	$783
(11) HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12) Subtotal	$159,437	$105,402	$5,588	$28,997	$3,315	$3,039	$3,496	$5,942	$606	$2,268	$783
(13) Non-Operating Revenue Credit	($317)	($210)	($11)	($58)	($7)	($6)	($7)	($12)	($1)	($5)	($2)
(14) **Subtotal**	$159,120	$105,193	$5,577	$28,940	$3,308	$3,033	$3,489	$5,931	$604	$2,264	$782
(15)											
(16) **Distribution**											
(17) Non-Streetlight-related	$348,355	$277,206	$15,540	$38,086	$2,133	$4,704	$3,869	$1,844	$0	$506	$4,466
(18) Streetlight-related	$8,135	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,135
(19) Non-Operating Revenue Credit	($17,455)	($14,774)	($830)	($1,163)	($65)	($152)	($108)	($53)	($0)	($15)	($295)
(20) **Subtotal**	$339,034	$262,432	$14,710	$36,922	$2,069	$4,552	$3,761	$1,791	$0	$491	$12,306
(21)											
(22) **Retail**											
(23) Operating Costs	$59,040	$45,160	$3,914	$5,417	$540	$757	$713	$896	$88	$196	$1,360
(24) Non-Operating Revenue Credit	($20,036)	($14,756)	($1,280)	($2,306)	($155)	($248)	($499)	($247)	($19)	($31)	($494)
(25) **Subtotal**	$39,003	$30,404	$2,634	$3,110	$384	$509	$215	$649	$68	$165	$865
(26)											
(27) **Total**	**$1,847,467**	**$1,149,281**	**$70,283**	**$343,142**	**$46,251**	**$39,308**	**$54,017**	**$73,591**	**$28,730**	**$19,818**	**$23,046**
(28)											
(29) **Costs by Functional Areas (relative shares)**											
(30) Generation	71%	65%	67%	80%	88%	79%	86%	89%		85%	39%
(31) Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32) Distribution	18%	23%	21%	11%	4%	12%	7%	2%		2%	53%
(33) Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34) **Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) **AVERAGE CUSTOMER COST CALC**											
(37) **Customer Related Costs**											
(38) Distribution bfr Non-Operationg Credit	175,957	157,781	9,026	5,213	9	991	75	16	0	1	2,843
(39) Retail bfr Non-Operatin Credit	59,040	45,160	3,914	5,417	540	757	713	896	88	196	1,360
(40) Subtotal	234,997	202,941	12,940	10,630	549	1,748	789	912	88	197	4,203
(41)											
(42) **Misc Rev Credit**											
(43) Distribution	(12,740.5)	-11,530	-653	-269	-0	-51	-3	-0	-0	-0	-234
(44) Retail	(20,036.2)	-14,756	-1,280	-2,306	-155	-248	-499	-247	-19	-31	-494
(45) Total	(32,776.7)	-26,286	-1,933	-2,575	-156	-299	-502	-248	-19	-31	-728
(46)											
(47) **Total**	202,219.9	176,655	11,007	8,055	393	1,449	287	664	69	166	3,475
(48) % of Total Cost	10.9%	15.4%	15.7%	2.3%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)											
(50) Customers	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882
(51) Bill Months	6,448,244	5,836,357	330,593	134,388	240	25,527	2,099	431	12	15	118,582
(52)											
(53) **Average Monthly Cost per Customer**	**31.36**	**30.2680**	**33.29**	**59.94**	**1,638.76**	**56.76**	**136.80**	**1,540.94**		**11,058.46**	**29.30**

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

	Depreciation	172,149	61,713	49,872	283,734

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Dmd. in KWs 69,857
(4) Int Credit Amount 11,207
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
(9)			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	0	0	1.06	-	-	($7.661)	$0	10.0%	($0.766)	$0	$0
(12)	Int Credit Amount - PHP	0										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	0										
(17)	Int Credit Amount - PHP	0										

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	$2,174	$1,460	$79	$406	$52	$46	$53	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Expense	15,678	10,735	584	2,974	267	335	361	215	0	64	143	P-1
(5)	OVERHEAD LINES Storm Expense	5,928	4,059	221	1,125	101	127	136	81	0	24	54	P-1
(6)	UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,827	16,402	892	4,546	424	512	554	348	0	101	1,050	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Expense	44,622	40,396	2,288	930	1	177	9	1	0	0	821	P-2
(19)	OVERHEAD LINES Storm Expense	16,872	15,274	865	352	0	67	3	1	0	0	310	P-2
(20)	UNDERGROUND LINES	615	557	32	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,684	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**	63,794	57,640	3,275	1,437	2	274	18	3	0	0	1,142	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	10,188	7,592	963	846	35	123	56	53	25	1	496	EXHIBIT 6B
(33)	**TOTAL RETAIL**	10,188	7,592	963	846	35	123	56	53	25	1	496	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,174	1,460	79	406	52	46	53	48	0	12	19	P-3
(38)	OVERHEAD LINES	22,800	19,333	1,086	1,476	101	193	140	82	0	24	365	P-1
(39)	UNDERGROUND LINES	831	704	40	54	4	7	5	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,872	9,005	1,053	988	35	151	62	54	25	1	496	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**	**$38,509**	**$30,503**	**$2,258**	**$2,925**	**$192**	**$397**	**$259**	**$187**	**$25**	**$39**	**$1,724**	

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	$7,592	$2,041	$5,551
(2) SMALL GENERAL	963	137	826
(3) GENERAL	846	161	685
(4) GENERAL LARGE	35	11	23
(5) SMALL INDUSTRIAL	123	22	101
(6) MEDIUM INDUSTRIAL	56	17	39
(7) LARGE INDUSTRIAL	53	17	36
(8) ELI 2P-RTP	25	8	17
(9) MUNICIPAL	1	1	0
(10) UNMETERED	496	0	496
(11) TOTAL	$10,188	$2,415	$7,773
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	$4,134	$0	$4,134	$0	$4,134
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,134	$787	$4,920.9	$0	$4,920.93
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

EXHIBIT 6D
Page 1 of 2

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	$22,494	$14,875	$787	$4,086	$468	$428	$494	$839	$86	$320	$111	D-3A
(5)	HYDRO PRODUCTION	7,790	5,151	273	1,415	162	148	171	291	30	111	38	D-3A
(6)	WIND PRODUCTION	6,016	3,978	211	1,093	125	115	132	224	23	86	30	D-3A
(7)	LM6000 PRODUCTION	3,326	2,199	116	604	69	63	73	124	13	47	16	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,461	966	51	265	30	28	32	55	6	21	7	D-3A
(9)	GENERATION BATTERIES	4,005	2,648	140	728	83	76	88	149	15	57	20	D-3A
(10)	RADIAL TO GENERATION TRANS.	765	506	27	139	16	15	17	29	3	11	4	D-3A
(11)	GENERAL PROPERTY	8,531	5,641	299	1,550	178	162	187	318	32	121	42	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	54,388	35,965	1,904	9,881	1,132	1,035	1,194	2,029	207	774	267	
(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	30,076	19,888	1,053	5,464	626	572	660	1,122	114	428	148	D-3A
(21)	GENERAL PROPERTY	12,784	8,453	447	2,322	266	243	281	477	49	182	63	P-8B
(22)	TOTAL - EHV	42,859	28,341	1,500	7,786	892	816	941	1,599	163	610	211	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	42,859	28,341	1,500	7,786	892	816	941	1,599	163	610	211	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,709	1,187	65	326	20	37	37	17	0	5	16	P-9
(29)	DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	9,319	6,473	353	1,778	107	201	203	93	0	25	86	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,587	3,881	212	1,066	64	120	122	56	0	15	52	P-9
(32)	DISTRIBUTION - OH Lines	6,531	4,536	247	1,246	75	141	143	65	0	18	61	P-9
(33)	DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	29,236	20,306	1,107	5,578	334	630	638	291	0	80	271	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,758	0	0	0	0	0	0	0	0	0	4,758	Direct
(38)	GENERAL PROPERTY	16,437	11,416	622	3,136	188	354	359	164	0	45	152	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	74,902	48,718	2,656	13,384	802	1,512	1,532	698	0	191	5,408	
(41)													
(42)	**TOTAL DEMAND**	**172,149**	**113,024**	**6,060**	**31,051**	**2,826**	**3,363**	**3,666**	**4,327**	**370**	**1,576**	**5,887**	

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	25,524	13,416	923	5,593	898	656	1,059	1,722	746	310	199	E-1A
(5)	HYDRO PRODUCTION	8,839	4,646	320	1,937	311	227	367	596	258	107	69	E-1A
(6)	WIND PRODUCTION	6,826	3,588	247	1,496	240	175	283	461	199	83	53	E-1A
(7)	LM6000 PRODUCTION	3,774	1,984	136	827	133	97	157	255	110	46	29	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,658	872	60	363	58	43	69	112	48	20	13	E-1A
(9)	GENERATION BATTERIES	4,544	2,389	164	996	160	117	189	307	133	55	36	E-1A
(10)	RADIAL TO GENERATION TRANS.	868	456	31	190	31	22	36	59	25	11	7	E-1A
(11)	GENERAL PROPERTY	9,680	5,088	350	2,121	341	249	402	653	283	118	76	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	61,713	32,439	2,232	13,523	2,172	1,586	2,561	4,164	1,803	750	482	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**61,713**	**32,439**	**2,232**	**13,523**	**2,172**	**1,586**	**2,561**	**4,164**	**1,803**	**750**	**482**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,749	1,563	90	58	0	11	1	0	0	0	26	P-12
(33)	DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,902	14,207	814	528	1	101	8	2	0	0	240	P-12
(36)	DISTRIBUTION - OH Lines	5,862	5,237	300	195	0	37	3	1	0	0	89	P-12
(37)	DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	3,400	3,037	174	113	0	22	2	0	0	0	51	P-12
(40)	DISTRIBUTION -Meters	8,127	7,260	416	270	1	52	4	1	0	0	123	P-12
(41)	GENERAL PROPERTY	11,909	10,639	610	396	1	76	6	1	0	0	180	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	49,872	44,554	2,554	1,657	3	318	26	6	0	0	753	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)													
(51)	**TOTAL CUSTOMER**	**56,114**	**50,131**	**2,873**	**1,865**	**4**	**358**	**29**	**6**	**0**	**0**	**848**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$289,977**	**$195,594**	**$11,166**	**$46,439**	**$5,001**	**$5,308**	**$6,257**	**$8,497**	**$2,173**	**$2,326**	**$7,216**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
ABOVE-THE-LINE CLASSES																		
(1) DOMESTIC	664,850	680,061	1.023	4,059	15,274	19,333	0	-	0	157	-	157	10,777	8,713	19,490	11,024	8,913	19,936
(2) SMALL GENERAL	39,124	43,674	1.116	221	865	1,086	0	-	0	8	-	8	605	489	1,094	675	546	1,222
(3) GENERAL	160,594	182,227	1.135	1,125	352	1,476	0	-	0	43	-	43	840	679	1,519	953	771	1,724
(4) GENERAL LARGE	18,624	22,311	1.198	101	0	101	0	-	0	5	-	5	59	48	106	70	57	127
(5) SMALL INDUSTRIAL	18,358	21,141	1.152	127	67	193	0	-	0	5	-	5	109	88	198	126	102	228
(6) MEDIUM INDUSTRIAL	22,088	24,410	1.105	136	3	140	0	-	0	5	-	5	80	65	145	88	72	160
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	21,280	25,251	1.187				0	-	0	9	-	9	5	4	9	6	5	11
(9) DISTR. CUSTOMERS	1,791	11,643	6.500	81	1	82							45	37	82	295	238	533
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,854	10,077	1.138	24	0	24	0	-	0	3	-	3	15	12	27	17	14	31
(12) UNMETERED	16,872	17,143	1.016	54	310	365	0	-	0	1	-	1	202	163	366	205	166	372
(13) SUB-TOTAL	972,435	1,037,938	1.067	5,928	16,872	22,800	0	-	0	237	-	237	12,738	10,299	23,037	13,461	10,883	24,343
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	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	22,802	NA	NA	0	NA	NA	238	12,740	10,300	23,040	13,462	10,883.9	24,346

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$793,395	$342,169.1	$39,533	$59,774	$27,542	$126,849	$469,019	5,174,286	---	9.064	---
(2)	Reliability (Demand)	689,356	$142,261.3	47,495	68,547	23,931	139,972	282,233	12,284,308	$22.975	---	---
(3)	**Total Generation**	$1,482,751	$484,430	$87,028	$128,321	$51,473	$266,822	$751,252		$22.975	9.064	$0.000
(4)	MWh Sales		5,174,286	5,174,286	5,174,286	5,174,286	5,174,286	5,174,286				
(5)	MWh Energy Requirement		5,601,352									
(6)	kW 3 CP		6,605,163									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.362	1.682	2.480	0.995	5.157	14.519				
	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	763,025	0	22,959	55,746	26,488	105,193	105,193	12,284,308	$8.563	---	---
(13)	**Total Transmission**	$763,025	$0	$22,959	$55,746	$26,488	$105,193	$105,193		$8.563	-	$0.000
(14)	Delivery -- Dist. (Demand)	769,711	0	$13,200	76,261	26,720	116,181	116,181	12,284,308	$9.458	---	---
(15)	Delivery -- Dist. (Customer)	786,917	0	$46,231	72,703	27,317	146,251	146,251	5,836,357	---	---	$25.059
(16)	**Total Distribution**	1,556,628	0	59,431	148,964	54,037	262,432	262,432		$9.458	-	$25.059
(17)	**Total Transmission/Distribution**	$2,319,653	$0	$82,390	$204,709	$80,525	$367,625	$367,625		$18.021	-	$25.059
(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	1.592	3.956	1.556	7.105	7.105				
	Retail											
(20)	Customer -- Field		0	$4,121			$4,121	$4,121	5,836,357	0.000	0.000	$0.706
(21)	Customer -- Head Office	126,715	0	1,441	9,304	4,399	15,143	15,143	5,836,357	0.000	0.000	$2.595
(22)	**Total Customer**	126,715	0	5,561	9,304	4,399	19,264	19,264	5,836,357	$0.000	-	$3.301
(23)	Marketing		0	11,140			11,140	11,140	5,836,357	0.000	0.000	$1.909
(24)	**Total Retail**	$126,715	$0	$16,701	$9,304	$4,399	$30,404	30,404	5,836,357	0	-	$5.210
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost ($/month)		---	$2.862			$2.862	$2.862				
(27)	**TOTAL**	**$3,929,119**	**$484,430.4**	**$186,120**	**$342,334**	**$136,397**	**$664,850**	**$1,149,281**		$40.996	9.064	$30.269
(28)	**Unit Cost (cents/kW.h)**		**9.362**	**3.597**	**6.616**	**2.636**	**12.849**	**22.211**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed						Unit Cost	
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$54,591	$23,628	$2,752	$4,113	$1,895	$8,760	$32,389	356,341	---	9.089	---
(2)	Reliability (Demand)	36,491	$7,531	2,548	3,629	1,267	7,443	14,974	775,958	$19.297	---	---
(3)	**Total Generation**	$91,083	$31,159	$5,300	$7,741	$3,162	$16,204	$47,362		$19.297	9.089	$0.000
(4)	MWh Sales		356,341	356,341	356,341	356,341	356,341	356,341				
(5)	MWh Energy Requirement		385,414									
(6)	kW 3 CP		230,332									
(7)	kW 12 NCP		775,958									
(8)	Unit Cost (cents/kW.h)		8.744	1.487	2.172	0.887	4.547	13.291				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	356,341	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	356,341		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	775,958	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	40,391	0	1,224	2,951	1,402	5,577	5,577	775,958	$7.187	---	---
(13)	**Total Transmission**	$40,391	$0	$1,224	$2,951	$1,402	$5,577	$5,577		$7.187	-	$0.000
(14)	Delivery -- Dist. (Demand)	41,967	0	722	4,158	1,457	6,337	6,337	775,958	$8.166	---	---
(15)	Delivery -- Dist. (Customer)	45,077	0	2,642	4,166	1,565	8,373	8,373	330,593	---	---	$25.328
(16)	**Total Distribution**	87,044	0	3,364	8,324	3,022	14,710	14,710		$8.166	-	$25.328
(17)	**Total Transmission/Distribution**	$127,435	$0	$4,587	$11,275	$4,424	$20,287	$20,287		$15.353	-	$25.328
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.287	3.164	1.241	5.693	5.693				
	Retail											
(20)	Customer -- Field		0	$821			$821	$821	330,593	0.000	0.000	$2.482
(21)	Customer -- Head Office	8,505	0	201	567	295	1,063	1,063	330,593	0.000	0.000	$3.216
(22)	**Total Customer**	8,505	0	1,022	567	295	1,884	1,884	330,593	$0.000	-	$5.698
(23)	Marketing		0	750			750	750	330,593	0.000	0.000	$2.268
(24)	**Total Retail**	$8,505	$0	$1,772	$567	$295	$2,634	2,634	330,593	0	-	$7.966
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost ($/month)		---	$5.359			$5.359	$5.359				
(27)	**TOTAL**	**$227,022**	**$31,159**	**$11,660**	**$19,584**	**$7,881**	**$39,124**	**$70,283**		$34.650	9.089	$33.294
(28)	**Unit Cost (cents/kW.h)**		**8.744**	**3.272**	**5.496**	**2.212**	**10.979**	**19.723**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$330,748	$143,464	$16,608	$24,918	$11,482	$53,008	$196,472	2,165,416	---	9.073	---
(2)	Reliability (Demand)	189,386	$39,083	13,208	18,832	6,574	38,615	77,698	4,019,140	$19.332	---	---
(3)	**Total Generation**	$520,134	$182,548	$29,816	$43,750	$18,056	$91,622	$274,170		$19.332	9.073	$0.000
(4)	MWh Sales		2,165,416	2,165,416	2,165,416	2,165,416	2,165,416	2,165,416				
(5)	MWh Energy Requirement		2,335,072									
(6)	kW 3 CP		1,195,401									
(7)	kW 12 NCP		4,019,140									
(8)	Unit Cost (cents/kW.h)		8.430	1.377	2.020	0.834	4.231	12.661				
	Transmission/Distribution											
(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	209,626	0	6,347	15,315	7,277	28,940	28,940	4,019,140	$7.200	---	---
(13)	**Total Transmission**	$209,626	$0	$6,347	$15,315	$7,277	$28,940	$28,940		$7.200	-	$0.000
(14)	Delivery -- Dist. (Demand)	211,478	0	3,685	20,951	7,341	31,978	31,978	4,019,140	$7.956	---	---
(15)	Delivery -- Dist. (Customer)	28,599	0	1,265	2,686	993	4,945	4,945	134,388	---	---	$36.793
(16)	**Total Distribution**	240,077	0	4,951	23,637	8,334	36,922	36,922		$7.956	-	$36.793
(17)	**Total Transmission/Distribution**	$449,703	$0	$11,298	$38,952	$15,611	$65,862	$65,862		$15.156	-	$36.793
(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	0.522	1.799	0.721	3.042	3.042				
	Retail											
(20)	Customer -- Field		0	$799			$799	$799	134,388	0.000	0.000	$5.943
(21)	Customer -- Head Office	16,462	0	196	663	571	1,431	1,431	134,388	0.000	0.000	$10.647
(22)	**Total Customer**	16,462	0	995	663	571	2,229	2,229	134,388	$0.000	-	$16.590
(23)	Marketing		0	881			881	881	134,388	0.000	0.000	$6.555
(24)	**Total Retail**	$16,462	$0	$1,876	$663	$571	$3,110	3,110	134,388	0	-	$23.145
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost ($/month)		---	$13.958			$13.958	$13.958				
(27)	**TOTAL**	**$986,299**	**$182,548**	**$42,990**	**$83,366**	**$34,239**	**$160,594**	**$343,142**		$34.488	9.073	$59.938
(28)	**Unit Cost (cents/kW.h)**		**8.430**	**1.985**	**3.850**	**1.581**	**7.416**	**15.846**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,113	$23,150	$2,622	$4,001	$1,844	$8,467	$31,617	357,053	---	8.855	---
(2)	Reliability (Demand)	21,695	$4,477	1,485	2,157	753	4,396	8,873	637,230	$13.924	---	---
(3)	**Total Generation**	$74,808	$27,627	$4,107	$6,159	$2,597	$12,863	$40,490		$13.924	8.855	$0.000
(4)	MWh Sales		357,053	357,053	357,053	357,053	357,053	357,053				
(5)	MWh Energy Requirement		374,976									
(6)	kW 3 CP		136,936									
(7)	kW 12 NCP		637,230									
(8)	Unit Cost (cents/kW.h)		7.738	1.150	1.725	0.727	3.602	11.340				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	357,053	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	357,053		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	637,230	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	24,013	0	720	1,754	834	3,308	3,308	637,230	$5.191	---	---
(13)	**Total Transmission**	$24,013	$0	$720	$1,754	$834	$3,308	$3,308		$5.191	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,757	0	359	1,258	443	2,060	2,060	637,230	$3.232	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.326
(16)	**Total Distribution**	12,812	0	361	1,263	445	2,069	2,069		$3.232	-	$37.326
(17)	**Total Transmission/Distribution**	$36,825	$0	$1,081	$3,017	$1,278	$5,377	$5,377		$8.423	-	$37.326
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.303	0.845	0.358	1.506	1.506				
	Retail											
(20)	Customer -- Field		0	$30			$30	$30	240	0.000	0.000	$124.277
(21)	Customer -- Head Office	1,743	0	185	47	61	293	293	240	0.000	0.000	$1,219.196
(22)	**Total Customer**	1,743	0	214	47	61	322	322	240	$0.000	-	$1,343.473
(23)	Marketing		0	62			62	62	240	0.000	0.000	$257.962
(24)	**Total Retail**	$1,743	$0	$276	$47	$61	$384	384	240	0	-	$1,601.435
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,151.523			$1,151.523	$1,151.523				
(27)	**TOTAL**	**$113,376**	**$27,627**	**$5,465**	**$9,223**	**$3,936**	**$18,624**	**$46,251**		$22.347	8.855	$1,638.761
(28)	**Unit Cost (cents/kW.h)**		**7.738**	**1.530**	**2.583**	**1.102**	**5.216**	**12.954**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,796	$16,855	$1,947	$2,923	$1,347	$6,217	$23,072	254,468	---	9.067	---
(2)	Reliability (Demand)	19,842	$4,095	1,386	1,973	689	4,048	8,143	495,495	$16.434	---	---
(3)	**Total Generation**	$58,639	$20,950	$3,333	$4,896	$2,036	$10,265	$31,215		$16.434	9.067	$0.000
(4)	MWh Sales		254,468	254,468	254,468	254,468	254,468	254,468				
(5)	MWh Energy Requirement		273,902									
(6)	kW 3 CP		125,244									
(7)	kW 12 NCP		495,495									
(8)	Unit Cost (cents/kW.h)		8.233	1.310	1.924	0.800	4.034	12.267				
	Transmission/Distribution											
(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	21,963	0	666	1,605	762	3,033	3,033	495,495	$6.120	---	---
(13)	**Total Transmission**	$21,963	$0	$666	$1,605	$762	$3,033	$3,033		$6.120	-	$0.000
(14)	Delivery -- Dist. (Demand)	23,897	0	414	2,368	830	3,612	3,612	495,495	$7.289	---	---
(15)	Delivery -- Dist. (Customer)	5,487	0	234	515	190	940	940	25,527	---	---	$36.830
(16)	**Total Distribution**	29,384	0	649	2,883	1,020	4,552	4,552		$7.289	-	$36.830
(17)	**Total Transmission/Distribution**	$51,347	$0	$1,314	$4,488	$1,782	$7,584	$7,584		$13.409	-	$36.830
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.516	1.764	0.700	2.980	2.980				
	Retail											
(20)	Customer -- Field		0	$118			$118	$118	25,527	0.000	0.000	$4.618
(21)	Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	$10.663
(22)	**Total Customer**	2,140	0	216	100	74	390	390	25,527	$0.000	-	$15.281
(23)	Marketing		0	119			119	119	25,527	0.000	0.000	$4.647
(24)	**Total Retail**	$2,140	$0	$335	$100	$74	$509	509	25,527	0	-	$19.928
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost ($/month)		---	$13.110			$13.110	$13.110				
(27)	**TOTAL**	**$112,126**	**$20,950**	**$4,982**	**$9,483**	**$3,892**	**$18,358**	**$39,308**		$29.843	9.067	$56.758
(28)	**Unit Cost (cents/kW.h)**		**8.233**	**1.958**	**3.727**	**1.530**	**7.214**	**15.447**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$62,641	$27,206	$3,093	$4,719	$2,175	$9,987	$37,193	414,536	---	8.972	---
(2)	Reliability (Demand)	22,884	$4,723	1,567	2,275	794	4,636	9,359	629,649	$14.864	---	---
(3)	**Total Generation**	$85,525	$31,929	$4,659	$6,995	$2,969	$14,623	$46,552		$14.864	8.972	$0.000
(4)	MWh Sales		414,536	414,536	414,536	414,536	414,536	414,536				
(5)	MWh Energy Requirement		442,241									
(6)	kW 3 CP		144,442									
(7)	kW 12 NCP		629,649									
(8)	Unit Cost (cents/kW.h)		7.702	1.124	1.687	0.716	3.528	11.230				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	414,536	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	414,536		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	629,649	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	25,329	0	760	1,851	879	3,489	3,489	629,649	$5.542	---	---
(13)	**Total Transmission**	$25,329	$0	$760	$1,851	$879	$3,489	$3,489		$5.542	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,220	0	450	2,398	841	3,688	3,688	629,649	$5.858	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	$34.623
(16)	**Total Distribution**	24,663	0	465	2,440	856	3,761	3,761		$5.858	-	$34.623
(17)	**Total Transmission/Distribution**	$49,993	$0	$1,225	$4,291	$1,735	$7,251	$7,251		$11.400	-	$34.623
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.295	1.035	0.419	1.749	1.749				
	Retail											
(20)	Customer -- Field		0	$55			$55	$55	2,099	0.000	0.000	$26.368
(21)	Customer -- Head Office	3,220	0	-134	90	112	68	68	2,099	0.000	0.000	$32.585
(22)	**Total Customer**	3,220	0	-78	90	112	124	124	2,099	$0.000	-	$58.953
(23)	Marketing		0	91			91	91	2,099	0.000	0.000	$43.245
(24)	**Total Retail**	$3,220	$0	$12	$90	$112	$215	215	2,099	0	-	$102.198
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost ($/month)		---	$5.920			$5.920	$5.920				
(27)	**TOTAL**	**$138,737**	**$31,929**	**$5,896**	**$11,376**	**$4,816**	**$22,088**	**$54,017**		$26.264	8.972	$136.821
(28)	**Unit Cost (cents/kW.h)**		**7.702**	**1.422**	**2.744**	**1.162**	**5.328**	**13.031**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$101,847	$44,285	$5,028	$7,673	$3,536	$16,237	$60,522	694,582	---	8.713	---
(2)	Reliability (Demand)	38,893	$8,026	2,663	-7,340	1,350	-3,327	4,699	1,148,007	$4.093	---	---
(3)	**Total Generation**	$140,740	$52,311	$7,691	$333	$4,886	$12,909	$65,221		$4.093	8.713	$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.531	1.107	0.048	0.703	1.859	9.390				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	43,049	0	1,291	3,145	1,494	5,931	5,931	1,148,007	$5.166	---	---
(13)	**Total Transmission**	$43,049	$0	$1,291	$3,145	$1,494	$5,931	$5,931		$5.166	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,100	0	296	1,095	385	1,776	1,776	1,148,007	$1.547	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	$35.558
(16)	**Total Distribution**	11,195	0	298	1,104	389	1,791	1,791.22		$1.547	-	$35.558
(17)	**Total Transmission/Distribution**	$54,245	$0	$1,590	$4,249	$1,883	$7,722	$7,722		$6.713	-	$35.558
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.229	0.612	0.271	1.112	1.112				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	431	0.000	0.000	$122.540
(21)	Customer -- Head Office	3,195	0	303	87	111	501	501	431	0.000	0.000	$1,163.319
(22)	**Total Customer**	3,195	0	356	87	111	554	554	431	$0.000	-	$1,285.859
(23)	Marketing		0	94			94	94	431	0.000	0.000	$219.233
(24)	**Total Retail**	$3,195	$0	$451	$87	$111	$649	649	431	0	-	$1,505.092
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost ($/month)		---	$1,045.924			$1,045.924	$1,045.924				
(27)	**TOTAL**	**$198,180**	**$52,311**	**$9,731**	**$4,669**	**$6,880**	**$21,280**	**$73,591**		$10.806	8.713	$1,540.650
(28)	**Unit Cost (cents/kW.h)**		**7.531**	**1.401**	**0.672**	**0.990**	**3.064**	**10.595**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : ELI 2P-RTP

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$44,101	$19,407	$2,176	$3,323	$1,531	$7,029	$26,436	304,283	---	8.688	---
(2)	Reliability (Demand)	3,964	$818	$271	394	138	803	1,621	1,649,303	$0.983	---	---
(3)	**Total Generation**	$48,065	$20,225	$2,447	$3,717	$1,669	$7,832	$28,057		$0.983	8.688	$0.000
(4)	MWh Sales		304,283	304,283	304,283	304,283	304,283	304,283				
(5)	MWh Energy Requirement		311,353									
(6)	kW 3 CP		25,018									
(7)	kW 12 NCP		1,649,303									
(8)	Unit Cost (cents/kW.h)		6.647	0.804	1.221	0.548	2.574	9.221				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	304,283	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	304,283		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,649,303	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	4,387	0	132	321	152	604	604	1,649,303	$0.366	---	---
(13)	**Total Transmission**	$4,387	$0	$132	$321	$152	$604	$604		$0.366	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	1,649,303	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$37.490
(16)	**Total Distribution**	3	0	0	0	0	0	0		$0.000	-	$37.490
(17)	**Total Transmission/Distribution**	$4,390	$0	$132	$321	$152	$605	$605		$0.366	-	$37.490
(18)	kW.h Sold		0	304,283	304,283	304,283	304,283	304,283				
(19)	Unit Cost (cents/kW.h)		NA	0.043	0.105	0.050	0.199	0.199				
	Retail											
(20)	Customer -- Field		0	$25			$25	$25	12	0.000	0.000	$2,098.346
(21)	Customer -- Head Office	0	0	-3	0	0	-3	-3	12	0.000	0.000	-$260.397
(22)	**Total Customer**	0	0	22	0	0	22	22	12	$0.000	-	$1,837.949
(23)	Marketing		0	46			46	46	12	0.000	0.000	$3,868.365
(24)	**Total Retail**	$0	$0	$68	$0	$0	$68	68	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$5,703.906			$5,703.906	$5,703.906				
(27)	**TOTAL**	**$52,455**	**$20,225**	**$2,647**	**$4,037**	**$1,821**	**$8,506**	**$28,730**		$1.349	8.688	$37.490
(28)	**Unit Cost (cents/kW.h)**		**6.647**	**0.870**	**1.327**	**0.598**	**2.795**	**9.442**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$18,350	$7,901	$906	$1,382	$637	$2,926	$10,827	125,502	---	8.627	---
(2)	Reliability (Demand)	14,845	$3,064	1,016	1,476	515	3,008	6,071	291,033	$20.861	---	---
(3)	**Total Generation**	$33,195	$10,965	$1,923	$2,859	$1,152	$5,934	$16,898		$20.861	8.627	$0.000
(4)	MWh Sales		125,502	125,502	125,502	125,502	125,502	125,502				
(5)	MWh Energy Requirement		129,552									
(6)	kW 3 CP		93,701									
(7)	kW 12 NCP		291,033									
(8)	Unit Cost (cents/kW.h)		8.737	1.532	2.278	0.918	4.728	13.465				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	16,431	0	493	1,200	570	2,264	2,264	291,033	$7.778	---	---
(13)	**Total Transmission**	$16,431	$0	$493	$1,200	$570	$2,264	$2,264		$7.778	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	86	299	105	490	490	291,033	$1.685	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	$38.382
(16)	**Total Distribution**	3,041	0	86	300	106	491	491		$1.685	-	$38.382
(17)	**Total Transmission/Distribution**	$19,472	$0	$578	$1,500	$676	$2,755	$2,755		$9.463	-	$38.382
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.461	1.195	0.539	2.195	2.195				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	15	0.000	0.000	$85.278
(21)	Customer -- Head Office	599	0	120	16	21	157	157	15	0.000	0.000	$10,467.516
(22)	**Total Customer**	599	0	121	16	21	158	158	15	$0.000	-	$10,552.794
(23)	Marketing		0	7			7	7	15	0.000	0.000	$467.282
(24)	**Total Retail**	$599	$0	$128	$16	$21	$165	165	15	0	-	$11,020.076
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost ($/month)		---	$8,552.623			$8,552.623	$8,552.623				
(27)	**TOTAL**	**$53,267**	**$10,965**	**$2,629**	**$4,375**	**$1,849**	**$8,854**	**$19,818**		$30.324	8.627	$11,058.458
(28)	**Unit Cost (cents/kW.h)**		**8.737**	**2.095**	**3.486**	**1.473**	**7.055**	**15.791**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,794	$5,116	$582	$889	$409	$1,880	$6,996	77,000	---	9.086	---
(2)	Reliability (Demand)	5,126	$1,058	351	510	178	1,039	2,097	212,734	$9.855	---	---
(3)	**Total Generation**	$16,921	$6,174	$933	$1,398	$587	$2,919	$9,093		$9.855	9.086	$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,268									
(6)	kW 3 CP		32,357									
(7)	kW 12 NCP		212,734									
(8)	Unit Cost (cents/kW.h)		8.018	1.212	1.816	0.763	3.791	11.809				
	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	212,734	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,674	0	170	415	197	782	782	212,734	$3.675	---	---
(13)	**Total Transmission**	$5,674	$0	$170	$415	$197	$782	$782		$3.675	-	$0.000
(14)	Delivery -- Dist. (Demand)	46,863	0	988	7,081	1,627	9,696	9,696	212,734	$45.578	---	---
(15)	Delivery -- Dist. (Customer)	13,464	0	909	1,233	467	2,610	2,610	118,582	---	---	$22.007
(16)	**Total Distribution**	60,327	0	1,897	8,314	2,094	12,306	12,306		$45.578	-	$22.007
(17)	**Total Transmission/Distribution**	$66,001	$0	$2,067	$8,729	$2,291	$13,087	$13,087		$49.253	-	$22.007
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.685	11.336	2.976	16.996	16.996				
	Retail											
(20)	Customer -- Field		0	$491			$491	$491	118,582	0.000	0.000	$4.138
(21)	Customer -- Head Office	1,228	0	-261	133	43	-85	-85	118,582	0.000	0.000	-$0.721
(22)	**Total Customer**	1,228	0	230	133	43	405	405	118,582	$0.000	-	$3.417
(23)	Marketing		0	460			460	460	118,582	0.000	0.000	$3.880
(24)	**Total Retail**	$1,228	$0	$690	$133	$43	$865	865	118,582	0	-	$7.297
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost ($/month)		---	$5.819			$5.819	$5.819				
(27)	**TOTAL**	**$84,150**	**$6,174**	**$3,691**	**$10,260**	**$2,921**	**$16,872**	**$23,046**		$59.108	9.086	$29.304
(28)	**Unit Cost (cents/kW.h)**		**8.018**	**4.793**	**13.325**	**3.794**	**21.911**	**29.929**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,509,378	$653,181.724	$75,248	$113,715	$52,397	$241,361	$894,542	9,923,466	---	9.014	---
(2)	Reliability (Demand)	1,042,482	$215,135.553	71,990	92,453	36,189	200,632	415,767	22,142,858	$18.777	---	---
(3)	**Total Generation**	$2,551,860	$868,317.277	$147,238	$206,168	$88,586	$441,992	$1,310,310		$18.777	9.014	$0.000
(4)	MWh Sales		9,923,466	9,923,466	9,923,466	9,923,466	9,923,466	9,923,466				
(5)	MWh Energy Requirement		10,656,169									
(6)	kW 3 CP		8,834,086									
(7)	kW 12 NCP		22,142,858									
(8)	Unit Cost (cents/kW.h)		8.750	1.484	2.078	0.893	4.454	13.204				
	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	22,142,858	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,153,890	0	34,761	84,302	40,056	159,120	159,120	22,142,858	$7.186	---	---
(13)	**Total Transmission**	$1,153,890	$0	$34,761	$84,302	$40,056	$159,120	$159,120		$7.186	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,145,031	0	20,200	115,869	39,749	175,817	175,817	22,142,858	$7.940	---	---
(15)	Delivery -- Dist. (Customer)	880,142	0	51,302	81,361	30,554	163,216	163,216	6,448,244	---	---	$25.312
(16)	**Total Distribution**	2,025,173	0	71,502	197,230	70,302	339,034	339,034		$7.940	-	$25.312
(17)	**Total Transmission/Distribution**	$3,179,063	$0	$106,263	$281,532	$110,359	$498,154	$498,154		$15.126	-	$25.312
(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)		---	1.071	2.837	1.112	5.020	5.020				
	Retail											
(20)	Customer -- Field		0	$6,513	0	0	$6,513	$6,513	6,448,244	0.000	0.000	$1.010
(21)	Customer -- Head Office	163,808	0	2,147	11,007	5,687	18,840	18,840	6,448,244	0.000	0.000	$2.922
(22)	**Total Customer**	163,808	0	8,660	11,007	5,687	25,354	25,354	6,448,244	$0.000	-	$3.932
(23)	Marketing		0	13,650	0	0	13,650	13,650	6,448,244	0.000	0.000	$2.117
(24)	**Total Retail**	$163,808	$0	$22,310	$11,007	$5,687	$39,003	39,003	6,448,244	0	-	$6.049
(25)	Total Customers x 12 months		---	6,448,244			6,448,244	6,448,244				
(26)	Unit Cost ($/month)		---	$3.460			$3.460	$3.460				
(27)	**TOTAL**	**$5,894,731**	**$868,317.277**	**$275,811**	**$498,707**	**$204,632**	**$979,150**	**$1,847,467**		$33.903	9.014	$31.361
(28)	**Unit Cost (cents/kW.h)**		**8.750**	**2.779**	**5.026**	**2.062**	**9.867**	**18.617**				

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 202

(IN THOUSANDS OF DOLLARS)

		(1)
		REVENUE
(1)	**ELECTRIC REVENUE**	
(2)	**FULLY ALLOCATED RATE CLASSES (ATL)**	
(3)	DOMESTIC	$1,112,720
(4)	SMALL GENERAL	72,990
(5)	GENERAL	356,973
(6)	LARGE GENERAL	48,030
(7)	SMALL INDUSTRIAL	40,878
(8)	MEDIUM INDUSTRIAL	56,085
(9)	LARGE INDUSTRIAL	76,283
(10)	ELI 2P-RTP	39,938
(11)	MUNICIPAL	20,636
(12)	UNMETERED	22,961
(13)	SUB-TOTAL	**1,847,494**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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	**94,587**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,942,081**
(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	765
(37)	OTHER REVENUE	4,487
(38)	**TOTAL**	**46,114.3**
(39)	**TOTAL REVENUE**	**1,988,196**
(40)	**TOTAL OPERATING EXPENSES**	**$1,775,831**
(41)	RETAINED EARNINGS	$212,364

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

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

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
% RESPONSIBILITY FOR SECONDARY												
(5) CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,763,090,104	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	55.03%	3.89%	21.48%	2.98%	2.37%	4.07%	4.55%	2.27%	0.34%	3.02%	
(14) % RESPONSIBILITY	100.00%	81.61%	5.49%	6.45%	0.45%	0.87%	0.66%	0.69%	0.34%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,346	486,363	27,549	11,199	20	2,127	175	28	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,709,808,919	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	56.75%	4.01%	22.15%	3.08%	2.44%	4.19%	4.69%	2.34%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.48%	5.69%	6.67%	0.47%	0.90%	0.69%	0.71%	0.35%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,374	474,384	27,549	11,199	20	2,127	175	36	1	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	786,818		68,515	378,788	52,607	41,802	71,721	80,165	39,938	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.71%	48.14%	6.69%	5.31%	9.12%	10.19%	5.08%	0.00%	6.77%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.8%	1.0%	4.5%	1.8%	1.6%	0.8%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.62%	8.81%	0.30%	1.30%	0.51%	0.46%	0.22%	0.00%	6.38%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$228,288	$156,314	$8,502	$43,304	$3,893	$4,875	$5,250	$3,136	$0	$927	$2,086	
(2) % RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$420,311	$285,241	$15,464	$79,200	$8,445	$8,897	$9,890	$7,356	$0	$2,011	$3,807	
(6) % RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	$192,024	$128,927	$6,961	$35,896	$4,552	$4,022	$4,640	$4,220	$0	$1,084	$1,721	
(10) % RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11) METER INVEST.-CUST	$68,109	$57,182	$3,665	$5,766	$33	$1,141	$257	$62	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$884,854	$585,122	$30,974	$160,750	$18,414	$16,842	$19,424	$33,012	$3,364	$12,600	$4,351	
(14) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$997,227	$659,430	$34,907	$181,165	$20,753	$18,981	$21,890	$37,205	$3,791	$14,201	$4,904	
(18) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-8B
(19) DEMAND - DIST. PLANT	$941,115	$653,647	$35,640	$179,570	$10,759	$20,292	$20,549	$9,371	$0	$2,562	$8,725	
(20) % RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$1,004,029	$527,762	$36,314	$220,011	$35,330	$25,807	$41,668	$67,748	$29,336	$12,206	$7,846	
(24) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(30) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31) CUSTOMER - RETAIL PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(32) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,042,482	$689,356	$36,491	$189,386	$21,695	$19,842	$22,884	$38,893	$3,964	$14,845	$5,126	
(34) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	66.15%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.34%	1.42%	0.49%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$1,153,890	$763,025	$40,391	$209,626	$24,013	$21,963	$25,329	$43,049	$4,387	$16,431	$5,674	
(38) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,108,918	$769,711	$41,967	$211,478	$12,757	$23,897	$24,220	$11,100	$0	$3,037	$10,750	
(40) % RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,509,378	$793,395	$54,591	$330,748	$53,113	$38,796	$62,641	$101,847	$44,101	$18,350	$11,794	
(44) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$880,142	$786,917	$45,077	$28,599	$55	$5,487	$443	$95	$3	$4	$13,464	
(6) % RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$163,808	$126,715	$8,505	$16,462	$1,743	$2,140	$3,220	$3,195	$0	$599	$1,228	
(8) % RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9) POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10) % RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12) % RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$52,944	$35,010	$1,853	$9,618	$1,102	$1,008	$1,162	$1,975	$201	$754	$260	
(14) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$237	$157	$8	$43	$5	$5	$5	$9	$1	$3	$1	
(18) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,827	$16,402	$892	$4,546	$424	$512	$554	$348	$0	$101	$1,050	
(20) % RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21) ENG. - OPER.EXP. - GEN.	$60,074	$31,578	$2,173	$13,164	$2,114	$1,544	$2,493	$4,054	$1,755	$730	$469	
(22) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$63,794	$57,640	$3,275	$1,437	$2	$274	$18	$3	$0	$0	$1,142	
(28) % RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$32,132	$23,853	$2,087	$3,326	$397	$459	$455	$645	$63	$158	$689	
(30) % RESPONSIBILITY	100.00%	74.23%	6.49%	10.35%	1.24%	1.43%	1.42%	2.01%	0.19%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$382,159	$252,598	$13,405	$69,557	$7,940	$7,290	$8,375	$14,234	$1,451	$5,433	$1,876	
(32) % RESPONSIBILITY	100.00%	66.10%	3.51%	18.20%	2.08%	1.91%	2.19%	3.72%	0.38%	1.42%	0.49%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	66.14%	3.52%	18.27%	2.08%	1.92%	2.19%	3.72%	0.25%	1.42%	0.49%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$84,696	$55,979	$2,972	$15,419	$1,759	$1,616	$1,856	$3,154	$321	$1,204	$416	
(36) % RESPONSIBILITY	100.00%	66.09%	3.51%	18.21%	2.08%	1.91%	2.19%	3.72%	0.38%	1.42%	0.49%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$140,783	$92,705	$5,057	$25,531	$1,681	$2,883	$2,952	$1,443	$0	$400	$8,131	
(38) % RESPONSIBILITY	100.00%	65.85%	3.59%	18.13%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$847,870	$444,478	$30,701	$186,248	$29,976	$21,873	$35,256	$57,374	$25,074	$10,259	$6,632	
(40) % RESPONSIBILITY	100.00%	52.42%	3.62%	21.97%	3.54%	2.58%	4.16%	6.77%	2.96%	1.21%	0.78%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	100.00%	52.56%	3.62%	21.91%	3.52%	2.57%	4.15%	6.75%	2.92%	1.22%	0.78%	O-12A
(43) TOT. EXP. - ENG. (TRANS. EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(44) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-12B

EXHIBIT 8B
PAGE 3 OF 3

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

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT. EXP. -CUST. (DIST.)	$145,403	$130,464	$7,462	$4,220	$7	$801	$60	$12	$0	$0	$2,376	
(2) % RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,165	$33,169	$2,656	$4,000	$445	$560	$546	$732	$63	$174	$821	
(4) % RESPONSIBILITY	100.00%	76.84%	6.15%	9.27%	1.03%	1.30%	1.26%	1.70%	0.15%	0.40%	1.90%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$470,841	$0	$72,990	$356,973	$0	$40,878	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.50%	75.82%	0.00%	8.68%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$470,841	$0	$72,990	$356,973		$40,878	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.97%	38.97%	0.00%	4.46%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1) LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,713	21,704	57,851	34,097	-	
(2) % RESPONSIBILITY	100.00%	43.56%	10.78%	28.73%	16.93%	0.00%	**F - 1**
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,720,406	1,241,347	144,629	310,864	23,566	-	
(4) % RESPONSIBILITY	100.00%	72.15%	8.41%	18.07%	1.37%	0.00%	**F - 2**
(5) NET PLANT IN SERVICE	5,300,051	2,263,141	1,099,822	1,900,352	36,737		
(6) % RESPONSIBILITY	100.00%	42.7%	20.8%	35.9%	0.7%	0.0%	**F - 3**
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,953,826	2,263,141	461,925	192,024	$36,736.80		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.6%	15.6%	6.5%	1.2%	0.0%	
(10) INSURANCE PREMIUM	10,029	7,684	1,568	652	125	-	
(11) COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12) SUBTOAL	11,822	8,132	2,016	1,100	573	-	
(13) % RESPONSIBILITY	100.00%	68.79%	17.06%	9.31%	4.85%	0.00%	**F - 4**
(14) PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		**F - 5**

(15)	O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY				
(16) FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17) GENERATION	69,510	20,530	90,039.5	0.772	90,039	0	0	0	90,039	69,510	0	0	0	69,510
(18) TRANSMISSION	18,909	2,438	21,347.3	0.886	0	21,347	0	0	21,347	0	18,909	0	0	18,909
(19) DISTRIBUTION	54,089	8,920	63,008.6	0.858	0	0	63,009	0	63,009	0	0	54,089	0	54,089
(20) RETAIL	32,064	-4,637	27,427.3	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21) SUBTOTAL	174,571.4	27,251	201,822.68	0.865	90,039	21,347	63,009	27,427	201,822.7	69,510	18,909	54,089	32,064	174,571.4
(22) CORPORATE GROUPS														
(23) EXECUTIVE MANAGEMENT	1,313	564	1,877.0	0.699	1,354	158	339	26	1,877.0	947	110	237	18	1,313
(24) CORP. SECRETARY	0	11,822	11,821.6	-	8,132	2,016	1,100	573	11,821.6	0	0	0	0	0
(25) LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,735	435	935	71	5,177.0	1,398	163	350	27	1,938
(26) EXTERNAL RELATIONS & ENVIRONMENT	1,798	2,074	3,872.0	0.464	1,684	449	1,135	603	3,872.0	782	209	527	280	1,798
(27) REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,864	800	1,719	130	9,513.0	1,701	198	426	32	2,357
(28) FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,106	782	1,577	96	7,560.7	2,734	419	844	51	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	20,761	5,137	13,693	8,071	47,662.3	8,772	2,171	5,786	3,410	20,139
(31) HUMAN RESOURCES	6,462	4,787	11,248.4	0.574	4,900	1,212	3,232	1,905	11,248.4	2,815	697	1,856	1,094	6,462
(32) TOTAL	45,676	65,713	111,388.3	0.410	55,701	14,154	26,895	14,638	111,388.3	21,055	5,871	11,932	6,818	45,676
(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	850	2,266	1,335	7,886.5	6,540	1,618	4,313	2,542	15,014
(35) SUBTOTAL OVERHEAD	70,208	61,405	131,612.3	3.085	71,474	15,004	29,160	15,974	131,612.3	37,113	7,489	16,246	9,360	70,208
(36) GRAND TOTAL	244,779.2	88,656	333,435.021	3.950	161,514	36,352	92,169	43,401	333,435.0	106,623	26,399	70,334	41,424	244,779

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	72,998	0	18,909	54,089	0	0	
(38)	100%	0%	26%	74%	0%	0%	**F - 6**
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,682,494	0	997,227	1,685,267	0	0	
(39)	100%	0%	37%	63%	0%	0%	**F - 7**
(39) GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	144,005	67,766	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 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	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(8) ELI 2P-RTP	4,350	2.54%	4,461	8,000	100.0%	8,000	4.31%	8,345	71.85%
(9) MUNICIPAL	17,322	3.41%	17,913	31,704	96.4%	30,554	4.29%	31,866	75.56%
(10) UNMETERED	6,586	8.66%	7,156	17,265	65.0%	11,222	14.18%	12,814	75.06%
(11) SUB-TOTAL	1,083,686	8.07%	1,171,107	2,522,843	80.4%	2,029,010	12.79%	2,288,527	68.78%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	2,634,183.71	79.79%	2,101,733	12.52%	2,364,772	70.2%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,146,662	7.77%	1,235,765	2,634,184	79.79%	2,101,733	12.52%	2,364,772	70.2%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 2027

	(1) 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	92,756	90.2%	83,666	5.34%	88,132	91.43%
(8) ELI 2P-RTP	0	N/A	0	8,000	100.0%	8,000	4.03%	8,323	0.00%
(9) MUNICIPAL	15,232	3.40%	15,750	33,041	96.2%	31,787	4.02%	33,064	70.89%
(10) UNMETERED	6,343	8.62%	6,890	16,503	25.0%	4,126	13.28%	4,674	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,291,428	86.5%	1,982,625	11.93%	2,219,062	72.55%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,800	19.4%	61,389	116,914	175.4%	82,642	18.04%	86,384	0.00%
(18) TOTAL Bfr EXPORT	1,061,024	7.8%	1,143,321	2,408,342.38	85.8%	2,065,267	11.63%	2,305,447	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,061,024	7.8%	1,143,321	2,408,342	85.8%	2,065,267	11.63%	2,305,447	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MARCH 2027

	(1) 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	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) ELI 2P-RTP	23,319	2.55%	23,914	199,370	67.7%	135,000	3.32%	139,488	23.04%
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	6,356	8.72%	6,910	14,703	11.0%	1,617	10.94%	1,794	517.64%
(11) SUB-TOTAL	1,000,865	8.00%	1,080,904	2,194,475	83.4%	1,829,155	9.33%	1,999,799	72.65%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	57,584	19.6%	59,124	111,807	178.9%	81,584	16.62%	84,753	0.00%
(18) TOTAL Bfr EXPORT	1,058,449	7.7%	1,140,029	2,306,281.92	82.9%	1,910,740	9.10%	2,084,552	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	2,306,282	82.9%	1,910,740	9.10%	2,084,552	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) ELI 2P-RTP	23,698	2.39%	24,264	193,186	69.9%	135,000	2.92%	138,935	24.26%
(9) MUNICIPAL	10,060	3.25%	10,387	24,911	85.4%	21,281	2.92%	21,902	65.87%
(10) UNMETERED	6,257	8.17%	6,768	18,346	11.0%	2,018	9.60%	2,212	425.05%
(11) SUB-TOTAL	809,172	7.39%	868,945	1,913,936	81.5%	1,560,684	8.05%	1,686,342	71.57%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	60,395	18.7%	61,929	91,828	200.9%	65,774	15.81%	68,176	0.00%
(18) TOTAL Bfr EXPORT	869,567	7.1%	930,874	2,005,763.25	81.1%	1,626,457	7.87%	1,754,518	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	2,005,763	81.1%	1,626,457	7.87%	1,754,518	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	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(8) ELI 2P-RTP	28,666	2.33%	29,334	166,302	81.2%	135,000	2.66%	138,592	28.45%
(9) MUNICIPAL	6,173	3.03%	6,360	17,265	88.1%	15,211	2.64%	15,612	54.75%
(10) UNMETERED	6,609	7.97%	7,136	21,794	11.0%	2,397	8.76%	2,607	367.84%
(11) SUB-TOTAL	721,584	7.06%	772,559	1,657,829	80.3%	1,331,494	7.15%	1,426,679	72.78%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	58,277	18.3%	59,733	87,675	255.9%	58,525	15.30%	60,585	0.00%
(18) TOTAL Bfr EXPORT	779,861	6.7%	832,292	1,745,504.05	79.6%	1,390,019	7.00%	1,487,264	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,861	6.7%	832,292	1,745,504	79.6%	1,390,019	7.00%	1,487,264	75%

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	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(8) ELI 2P-RTP	28,757	2.31%	29,422	159,996	84.4%	135,000	2.27%	138,065	29.60%
(9) MUNICIPAL	5,728	3.01%	5,901	18,508	84.1%	15,569	2.24%	15,918	51.49%
(10) UNMETERED	6,407	7.92%	6,914	20,204	11.0%	2,222	7.47%	2,389	402.05%
(11) SUB-TOTAL	658,854	6.93%	704,492	1,369,878	89.5%	1,225,663	5.92%	1,298,278	75.37%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	55,752	18.2%	57,146	96,541	329.7%	71,967	14.52%	74,130	0.00%
(18) TOTAL Bfr EXPORT	714,606	6.6%	761,638	1,466,419.63	88.5%	1,297,630	5.76%	1,372,408	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	714,606	6.6%	761,638	1,466,420	88.5%	1,297,630	5.76%	1,372,408	77%

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	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(8) ELI 2P-RTP	44,670	2.25%	45,674	157,840	85.5%	135,000	2.58%	138,484	44.33%
(9) MUNICIPAL	7,424	2.99%	7,646	19,665	81.3%	15,996	2.53%	16,401	62.66%
(10) UNMETERED	6,428	7.69%	6,923	21,982	11.0%	2,418	8.50%	2,623	354.67%
(11) SUB-TOTAL	727,367	6.66%	775,790	1,483,049	86.2%	1,278,647	6.77%	1,365,176	76.38%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	54,160	17.9%	55,491	92,083	257.8%	61,701	15.14%	63,801	0.00%
(18) TOTAL Bfr EXPORT	781,527	6.4%	831,281	1,575,131.81	85.1%	1,340,348	6.61%	1,428,977	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	781,527	6.4%	831,281	1,575,132	85.1%	1,340,348	6.61%	1,428,977	78%

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	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(8) ELI 2P-RTP	40,541	2.13%	41,404	160,315	84.2%	135,000	2.64%	138,564	40.16%
(9) MUNICIPAL	7,085	2.81%	7,285	18,502	80.3%	14,852	2.60%	15,238	64.25%
(10) UNMETERED	6,154	7.29%	6,602	18,341	11.0%	2,017	8.69%	2,193	404.69%
(11) SUB-TOTAL	723,110	6.32%	768,786	1,456,468	88.5%	1,288,936	7.03%	1,379,531	74.90%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	59,080	17.2%	60,466	88,885	344.3%	62,412	15.26%	64,564	0.00%
(18) TOTAL Bfr EXPORT	782,190	6.0%	829,252	1,545,353.72	87.5%	1,351,348	6.86%	1,444,095	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,190	6.0%	829,252	1,545,354	87.5%	1,351,348	6.86%	1,444,095	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) ELI 2P-RTP	39,502	2.28%	40,403	197,774	68.3%	135,000	2.61%	138,526	40.51%
(9) MUNICIPAL	7,247	3.04%	7,467	17,248	89.7%	15,466	2.55%	15,861	65.38%
(10) UNMETERED	6,717	7.81%	7,242	19,020	11.0%	2,092	8.60%	2,272	442.67%
(11) SUB-TOTAL	649,678	6.70%	693,237	1,421,035	86.4%	1,227,152	6.74%	1,309,846	73.51%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	60,061	18.1%	61,549	87,442	334.7%	62,968	15.20%	65,119	0.00%
(18) TOTAL Bfr EXPORT	709,739	6.3%	754,786	1,508,477.72	85.5%	1,290,121	6.58%	1,374,965	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,739	6.3%	754,786	1,508,478	85.5%	1,290,121	6.58%	1,374,965	76%

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	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) ELI 2P-RTP	38,955	2.33%	39,862	194,969	69.2%	135,000	2.83%	138,819	38.60%
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	6,099	7.97%	6,585	13,878	11.0%	1,527	9.31%	1,669	530.44%
(11) SUB-TOTAL	713,664	6.93%	763,139	1,611,562	85.0%	1,369,013	7.55%	1,472,439	69.66%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	59,463	18.3%	60,944	91,556	289.1%	68,851	15.63%	71,289	0.00%
(18) TOTAL Bfr EXPORT	773,127	6.6%	824,084	1,703,118.10	84.4%	1,437,864	7.36%	1,543,728	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	1,703,118	84.4%	1,437,864	7.36%	1,543,728	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	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(8) ELI 2P-RTP	24,698	2.51%	25,318	195,551	69.0%	135,000	3.58%	139,835	25.15%
(9) MUNICIPAL	11,907	3.33%	12,303	24,505	97.0%	23,770	3.57%	24,619	69.41%
(10) UNMETERED	6,955	8.57%	7,552	17,703	100.0%	17,703	11.79%	19,790	53.00%
(11) SUB-TOTAL	833,274	7.69%	897,394	2,123,918	79.7%	1,692,891	9.88%	1,860,165	67.00%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	61,973	19.3%	63,609	102,356	249.1%	68,811	17.14%	71,715	0.00%
(18) TOTAL Bfr EXPORT	895,247	7.3%	961,003	2,226,273.56	79.1%	1,761,703	9.66%	1,931,880	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	895,247	7.3%	961,003	2,226,274	79.1%	1,761,703	9.66%	1,931,880	69%

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	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(8) ELI 2P-RTP	7,125	2.42%	7,297	8,000	100.0%	8,000	4.38%	8,350	117.45%
(9) MUNICIPAL	14,291	3.18%	14,746	31,754	86.8%	27,573	4.35%	28,772	68.89%
(10) UNMETERED	6,087	8.26%	6,590	12,997	100.0%	12,997	14.41%	14,870	59.57%
(11) SUB-TOTAL	1,000,986	7.68%	1,077,883	2,096,436	87.4%	1,832,630	13.09%	2,072,524	69.90%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(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	2,199,338.17	86.7%	1,907,024	12.77%	2,150,559	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,066,539	7.4%	1,145,109	2,199,338	86.7%	1,907,024	12.77%	2,150,559	72%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

FOR THE YEAR ENDING DECEMBER 31, 2027

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

NON-COIN DEMAND LOSSES

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

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,296,146**	**1,495,207**	**80,028**	**431,772**	**46,933**	**42,168**	**57,598**	**81,796**	**8,345**	**31,866**	**12,814**	[redacted]				
(2) FEBRUARY	**2,226,761**	**1,437,837**	**82,985**	**422,524**	**48,773**	**44,548**	**48,202**	**88,132**	**8,323**	**33,064**	**4,674**					
(3) MARCH	2,007,439	1,191,699	70,240	362,219	46,873	36,567	43,515	76,845	139,488	30,557	1,794					
(4) APRIL	1,693,838	977,652	54,238	291,476	45,631	30,414	42,620	81,262	138,935	21,902	2,212					
(5) MAY	1,434,982	750,419	46,163	257,470	42,793	35,281	47,820	89,922	138,592	15,612	2,607					
(6) JUNE	1,313,496	600,757	47,944	272,629	55,357	32,400	43,956	88,865	138,592	15,918	2,389					
(7) JULY	1,373,569	627,956	51,444	295,626	53,815	37,221	51,551	90,054	138,484	16,401	2,623					
(8) AUGUST	1,391,012	703,573	44,693	268,909	51,138	30,453	39,236	85,535	138,564	15,238	2,193					
(9) SEPTEMBER	1,320,718	572,585	48,692	295,996	54,324	31,480	49,363	100,746	138,526	15,861	2,272					
(10) OCTOBER	1,483,650	730,872	53,480	309,387	48,535	36,756	48,813	81,802	138,819	22,306	1,669					
(11) NOVEMBER	1,871,379	1,033,180	60,221	354,020	43,787	35,759	51,826	97,127	139,835	24,619	19,790					
(12) DECEMBER	**2,082,256**	**1,418,145**	**67,320**	**341,104**	**41,229**	**38,528**	**38,642**	**75,564**	**8,350**	**28,772**	**14,870**					
(13) TOT. SUMMED DMD.	20,495,247	11,539,883	707,448	3,903,132	579,189	431,577	563,142	1,037,648	1,274,854	272,117	69,907					
(14) 3 C/P DEMANDS	**6,605,163**	**4,351,189**	**230,332**	**1,195,401**	**136,936**	**125,244**	**144,442**	**245,492**	**25,018**	**93,701**	**32,357**					
(14) 3 C/P AVE DEMANDS	2,201,721	1,450,396	76,777	398,467	45,645	41,748	48,147	81,831	8,339	31,234	10,786	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,625**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**224,867**
	C/P INTERRUPTIBLE RIDER DEMANDS	**67,170**
	C/P FIRM LARGE INDUST. DEMANDS	**14,626**

EXHIBIT 9C
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NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,036,627	1,309,469	71,176	388,367	43,920	36,984	51,933	77,384	8,000	30,554	11,222	[redacted]				
(2) FEBRUARY	1,990,318	1,269,272	74,330	382,499	45,829	39,381	43,735	83,666	8,000	31,787	4,126					
(3) MARCH	1,836,793	1,074,148	64,091	333,465	44,517	32,999	40,138	73,607	135,000	29,574	1,617					
(4) APRIL	1,568,181	892,049	50,029	270,986	43,606	27,780	39,691	78,244	135,000	21,281	2,018					
(5) MAY	1,339,778	689,980	42,871	240,847	41,053	32,470	44,802	86,863	135,000	15,211	2,397					
(6) JUNE	1,240,195	558,976	44,995	257,465	53,426	30,172	41,567	86,273	135,000	15,569	2,222					
(7) JULY	1,287,019	578,781	47,877	277,077	51,691	34,338	48,389	87,080	135,000	15,996	2,418					
(8) AUGUST	1,300,316	647,317	41,529	251,675	49,075	28,045	36,778	82,648	135,000	14,852	2,017					
(9) SEPTEMBER	1,237,940	527,249	45,279	277,214	52,155	29,015	46,302	97,380	135,000	15,466	2,092					
(10) OCTOBER	1,380,123	668,609	49,443	288,237	46,443	33,659	45,551	78,850	135,000	21,694	1,527					
(11) NOVEMBER	1,703,978	924,211	54,579	323,926	41,424	32,028	47,518	92,732	135,000	23,770	17,703					
(12) DECEMBER	1,842,271	1,239,496	59,767	306,317	38,542	33,726	34,787	71,426	8,000	27,573	12,997					
(13) TOT. SUMMED DMD.	18,763,538	10,379,557	645,964	3,598,075	551,681	390,598	521,190	996,152	1,239,000	263,326	62,357					
(14) 3 C/P DEMANDS	5,869,215	3,818,238	205,273	1,077,183	128,291	110,091	130,456	232,475	24,000	89,914	28,344					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,625

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 211,850

C/P INTERRUPTIBLE RIDER DEMANDS 67,170

C/P FIRM LARGE INDUST. DEMANDS 10,214

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	1.00	0.94	2.31
(3) MARCH	1.10	1.22	1.09	1.10	0.97	1.14	1.11	1.06	0.06	1.02	6.01
(4) APRIL	1.30	1.48	1.42	1.37	1.00	1.37	1.13	1.01	0.06	1.43	4.88
(5) MAY	1.53	1.93	1.66	1.55	1.07	1.18	1.01	0.91	0.06	2.00	4.14
(6) JUNE	1.68	2.41	1.60	1.46	0.82	1.29	1.10	0.92	0.06	1.96	4.52
(7) JULY	1.60	2.31	1.49	1.35	0.85	1.12	0.93	0.91	0.06	1.90	4.11
(8) AUGUST	1.58	2.06	1.72	1.48	0.89	1.37	1.23	0.96	0.06	2.05	4.92
(9) SEPTEMBER	1.67	2.53	1.58	1.35	0.84	1.33	0.98	0.81	0.06	1.97	4.75
(10) OCTOBER	1.48	1.98	1.44	1.29	0.94	1.14	0.99	1.00	0.06	1.40	6.46
(11) NOVEMBER	1.18	1.40	1.27	1.13	1.04	1.17	0.93	0.84	0.06	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	1.00	1.09	0.73

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.19	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19
May, June	1.60	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98
Jul, Aug, Sep	1.62	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97
Oct, Nov	1.31	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

	MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1)	(1) JANUARY	8.07%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(2)										
(1)	(2) FEBRUARY	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(2)										
(1)	(3) MARCH	8.00%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(2)										
(1)	(4) APRIL	7.39%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(2)										
(1)	(5) MAY	7.06%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(2)										
(1)	(6) JUNE	6.93%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(2)										
(1)	(7) JULY	6.66%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(2)										
(1)	(8) AUGUST	6.32%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(2)										
(1)	(9) SEPTEMBER	6.70%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(2)										
(1)	(10) OCTOBER	6.93%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(2)										
(1)	(11) NOVEMBER	7.69%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(2)										
(1)	(12) DECEMBER	7.68%	8.27%	8.22%	7.91%	5.11%	7.73%	6.78%	3.58%	8.26%
(2)										
(1)	**(13) ANNUAL AVE**	**7.38%**	**8.25%**	**8.16%**	**7.83%**	**5.02%**	**7.64%**	**6.68%**	**3.52%**	**8.14%**

EXHIBIT 9D
PAGE 2 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.79%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.93%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.33%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.05%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.15%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
5.92%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
6.77%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.03%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
6.74%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
7.55%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
9.88%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
13.09%	14.41%	12.64%	11.36%	6.97%	14.24%	11.08%	5.79%	14.41%
9.23%	**11.18%**	**9.52%**	**8.48%**	**4.99%**	**10.49%**	**8.05%**	**4.17%**	**12.11%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.63%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.57%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	4.96%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.63%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.50%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.23%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	3.89%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.27%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.50%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.26%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	5.25%	5.84%	5.79%	5.48%	2.68%	5.30%	4.35%	1.15%	5.83%
(13) ANNUAL AVE	**4.95%**	**5.82%**	**5.73%**	**5.40%**	**2.59%**	**5.21%**	**4.25%**	**1.09%**	**5.71%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND 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

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.57%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%
7.70%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%
5.11%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%
3.83%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%
2.93%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%
1.70%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%
2.54%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%
2.81%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%
2.52%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%
3.33%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%
5.66%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%
8.87%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	1.57%	10.19%
5.01%	**6.96%**	**5.29%**	**4.26%**	**0.76%**	**6.27%**	**3.83%**	**-0.06%**	**7.88%**

Transmission Losses

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,174,286	8.3%	5,601,352	1,646,857	79.5%	1,309,469	14.2%	1,495,207	42.76%	4,351,189	66.1%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.5%
(3) GENERAL	2,165,416	7.8%	2,335,072	469,610	82.7%	388,367	11.2%	431,772	61.74%	1,195,401	18.2%
(4) GENERAL LARGE	357,053	5.0%	374,976	62,656	70.1%	43,920	6.9%	46,933	91.20%	136,936	2.1%
(5) SMALL INDUSTRIAL	254,468	7.6%	273,902	52,535	70.4%	36,984	14.0%	42,168	74.15%	125,244	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.2%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.7%
(8) PHP	304,283	2.3%	311,353	199,370	4.0%	8,000	4.3%	8,345	425.93%	25,018	0.4%
(9) MUNICIPAL	125,502	3.2%	129,552	33,041	92.5%	30,554	4.3%	31,866	46.41%	93,701	1.4%
(10) UNMETERED	77,000	8.1%	83,268	21,982	51.1%	11,222	14.2%	12,814	74.18%	32,357	0.5%
(11) SUB-TOTAL	9,923,466	7.4%	10,656,169	2,744,093	73.9%	2,029,010	12.8%	2,288,527	53.15462%	6,580,113	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	700,774	0	718,273	117,118	2	72,723	0	76,246	1	240,665	
(18) TOTAL Bfr EXPORT	10,624,240	7.1%	11,374,442	2,861,210	73.5%	2,101,733	12.5%	2,364,772	54.91%	6,820,778	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,624,240	7.1%	11,374,442	2,861,210	73.5%	2,101,733	12.5%	2,364,772	54.91%	6,820,778	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE										
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987
HV TRANSMISSION SERVICE										
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214
(24) MUNICIPAL	67,806	4.2%	70,645	15,245	108.3%	16,512	4.2%	17,203	45.0%	50,924
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)										
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882
(31) LARGE GENERAL	357,053	4.8%	374,976	62,656	70.1%	43,920	4.8%	46,933	86.8%	136,936
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874
(34) LG, LIR, MUNICIPAL SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep 17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$503,607	$469,019	9.06	$176,655	$1,149,281	$1,112,720	96.82	$1,144,848.0	$4,432.931	0.387%
(2) SMALL GENERAL	26,887	32,389	9.09	11,007	$70,283	$72,990	103.85	$69,948.2	$334.657	0.478%
(3) GENERAL	138,615	196,472	9.07	8,055	$343,142	$356,973	104.03	$341,041.7	$2,100.011	0.616%
(4) LARGE GENERAL	14,241	31,617	8.86	393	$46,251	$48,030	103.85	$45,887.1	$364.207	0.794%
(5) SMALL INDUSTRIAL	14,787	23,072	9.07	1,449	$39,308	$40,878	104.00	$39,053.1	$254.706	0.652%
(6) MEDIUM INDUSTRIAL	16,537	37,193	8.97	287	$54,017	$56,085	103.83	$53,581.1	$435.701	0.813%
(7) LARGE INDUSTRIAL	12,405	60,522	8.71	664	$73,591	$76,283	103.66	$72,886.0	$705.283	0.968%
(8) ELI 2P-RTP	2,225	26,436	NA	69	$28,730	$39,938	139.01	$37,589.4	($8,859.151)	-23.568%
(9) MUNICIPAL	8,825	10,827	8.63	166	$19,818	$20,636	104.13	$19,717.5	$100.738	0.511%
(10) UNMETERED	12,574	6,996	9.09	3,475	$23,046	$22,961	99.63	$22,962.2	$83.312	0.363%
(11) SUB-TOTAL	$750,705	$894,542	9.01	$202,220	**$1,847,467**	$1,847,494	100.00	$1,847,514.5	($47.6)	-0.003%
(12) DIRECT EXP./ REV					$86,882	$94,587		$86,835.5	$46.055	0.053%
(13) RETURN ON DIRECT EXP.					$7,706	$0		$7,723.0	($17.330)	-0.224%
(14) TOTAL					$1,942,054	$1,942,081	27	$1,942,072.913	($18.9)	-0.001%
					94,587	$94,587	-			

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE						RATE BASE 2026	RATE BASE 2027
(1)	STEAM PLANT	458,622					419,903	497,342
(2)	***STEAM PLANT - CWIP***	***4,174***					***4,374***	***3,974***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930					352,418	335,442
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***					***0***	***0***
(5)	HYDRO PLANT	703,062					685,374	720,751
(6)	***HYDRO PLANT - CWIP***	***38,477***					***33,823***	***43,131***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863					10,884	10,842
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***					***0***	***0***
(9)	WIND PLANT	153,668					158,510	148,826
(10)	***WIND PLANT - CWIP***	***196***					***196***	***196***
(11)	SOLAR PLANT	1,224					1,255	1,193
(12)	***SOLAR PLANT - CWIP***	***-0***					***-0***	***-0***
(13)								
(14)	GAS TURBINE - OTHER PLANT	77,087					76,069	78,105
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***2,431***					***692***	***4,171***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT							
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***					***0***	***0***
(18)	LM6000 PLANT	96,186					92,802	99,569
(19)	***LM6000 PLANT - CWIP***	***186***					***60***	***312***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0					0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***					***0***	***0***
			Check					
	Total Generation Plant bfr Gen-related Transmission Assets	***1,844,643***	1,844,643				***1,797,215***	***1,892,070***
	Total Generation CWIP bfr Gen-related Transmission Assets	***45,464***	45,464				***39,145***	***51,784***
(22)	***Total Generation bfr Gen-related Transmission Assets***	***1,890,107***	1,890,107				***1,836,360***	***1,943,854***
	ECEI Batteries Plant	166,178					***171,846***	***160,511***
	ECEI Batteries CWIP	-0					***-0***	***-0***
	Generation-related Trans Assets Plant	64,074					***51,342***	***76,806***
	Generation-related Trans Assets CWIP	0					***0***	***0***
	Subtotal	***230,253***					***223,188***	***237,317***
	Total Generation Plant	***2,074,895***					***2,020,403***	***2,129,388***
	Total Generation CWIP	***45,464***					***39,145***	***51,784***
	Total Generation	***2,120,360***					***2,059,548***	***2,181,171***
(23)			**T&D Adj.**			**Average RB before T&D Adj.**		
(24)	TRANSMISSION PLANT	814,285	($187,906)			1,002,191	973,897	1,030,485
(25)	***TRANSMISSION PLANT - CWIP***	***182,943***				182,943	***141,193***	***224,692***
(26)	***Total Transmission***	***997,227***				1,185,133	***1,115,090***	***1,255,177***
(27)								
(28)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-						
(29)	***Transmission Enviromental & Fuel Conversion - CWIP***	-						
(30)					**CWIP**	**CWIP**		
(31)			**T&D Adj.**	**Distr. CWIP**	**2026**	**2027**	**Average Distr. RB before CWIP & T&D Adj.**		
(32)	DIST.PLT.- LAND	$5,050	$477.6	9	9	9	$4,563	4,563	4,563
(33)	DIST.PLT.- EASEMENTS & SURVEY	$207,143	$164	410	398	422	$206,569	191,758	221,380
(34)	DIST.PLT.- OTHER	$20,781	$29,205	(17)	-17	-16	($8,408)	-8,207	-8,609
(35)	DIST.PLT.- SUBSTATIONS	$192,024	$180,562	23	22	23	$11,438	10,629	12,248
(36)	DIST.PLT.- POLES & FIXTURES	$441,257	$6,531	861	854	869	$433,865	411,842	455,888
(37)	DIST.PLT.- O/H LINES	$188,928	($32,107)	438	443	434	$220,596	213,626	227,567
(38)	DIST.PLT.- U/G LINES	$61,657	$3,073	116	122	111	$58,468	58,805	58,131
(39)	DIST.PLT.- LINE TRANSFORMERS	$405,674	$0	804	801	807	$404,870	386,240	423,499
(40)	DIST.PLT.- SERVICES	$58,531	$0	116	119	113	$58,415	57,265	59,565
(41)	DIST.PLT.- METERS	$68,109	$0	135	143	127	$67,974	69,056	66,892
(42)	DIST.PLT.- STREET LIGHTING	$36,113		72	73	70	$36,041	35,405	36,677
(43)									
(44)	***Total***	***$1,685,267***	***$187,906***	***2,968***	***2,968***	***2,968***	***$1,494,392***	***$1,430,983***	***$1,557,802***
(45)			**2024 Actuals**						
(46)	SUBSTS.-DISTRIBUTION BULK POWER	$176,685	$41,794	92%					
(47)	SUBSTS.-DISTRIBUTION GENERAL	$15,338	$3,628	8%					
(48)		$192,024	$45,422	100%					
(49)									
(50)	DISTRIBUTION	34,037						37,483	30,590
(51)	TRANSMISSION	2,509						2,708	2,311
(52)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282						37,252	41,312
(53)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565						54,831	64,298
(54)	RETAIL	36,737						39,858	33,616
(55)	NON-FUNCTIONALIZED	297,058						297,891	296,226
(56)	GENERAL PROPERTY PLANT	469,187						470,022	468,353
(57)	**GENERAL PROPERTY PLANT - CWIP**	29,234						19,601	38,868
(58)	**Total General Property**	***498,422***						489,623	507,221
(59)			**Check**						
(60)	***Total Plant in Service***	4,810,413	5,040,666					***4,895,304***	***5,186,027***
(61)	***Total Plant CWIP***	260,609	260,609					***202,907***	***318,312***
(62)	***Total Plant***	***5,071,023***	***5,301,275***					***5,098,211***	***5,504,339***
(63)									
(64)	**WORKING CAPITAL & DEFERRED CHARGES**								
(65)									
(66)	WORKING CAPITAL - CASH FUEL	0						0	0
(67)	WORKING CAPITAL - CASH OTHER	126,109		Source: 2014 COSS				137,528	114,690
(68)	WORKING CAPITAL - MAT. & SUP. FUEL	219,858		84,441				301,971	286,993
(69)	WORKING CAPITAL - MAT. & SUP. OTHER	74,624		28,661					
(70)	DEFERRED CHARGES - Financing	20,546		113,102				21,099	19,993
(71)	DEFERRED CHARGES - Tax	22,739						23,925	21,553
(72)	DEFERRED CHARGES - Pension	184,035						170,285	197,785
(73)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO	ARO average			
(74)	DEFERRED CHARGES - FAM Deferral	3,900						8,624	-823
(75)	DEFERRED CHARGES - Other	20,888						24,897	16,879
(76)	DEFERRED CHARGES - Other (DSM)	446						795	97
(77)	DEFERRED CHARGES - Other (LED)	-2						-2	-2
(78)	DEFERRED CHARGES - FCR	16,136			Adjustment	***Average ARO***		5,171	27,100
(79)	DEFERRED Credits - ARO Steam	-85,653			0	-85,653		***-83,440***	***-87,867***
(80)	DEFERRED Credits - ARO Hydro	-42,561			0	-42,561		***-41,468***	***-43,655***
(81)	DEFERRED Credits - ARO Wind	-17,384			0	-17,384		***-16,933***	***-17,835***
(82)	DEFERRED Credits - ARO LM6000	-1,468			0	-1,468		***-1,430***	***-1,506***
(83)	DEFERRED Credits - ARO CT	-6,573			0	-6,573		***-6,404***	***-6,742***
(84)	DEFERRED Credits - ARO Transformers (Transmission)	-7			0	-7		***-16***	***2***
(85)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1		***-1***	***-1***
(86)	DEFERRED Credits - ARO Transformers (Distribution)	-7			0	-7		***-16***	***3***
(87)	DEFERRED Credits - Other (Steam)	-30,940						-30,128	-31,753
(88)	DEFERRED Credits - Cost of Removal Liability (COR)	-7,260						3,821	-18,341
(89)	CONTRACT RECEIVABLE	97,427						95,331	99,523
(90)	***Total***	***594,852***			0	-153,654	594,852	613,609	576,094
(91)									
(92)	Percentage of Transmission - EHV	100.00%					ARO Total from Continuities Schedule	(149,707)	(157,600)
(93)							ARO & COR from RB Tbl	-149,709	-157,601
(94)	***Total Rate Base***	***5,665,874***				0	Var	-1.1768	-1.1768
(95)								0%	0%
(96)									
(97)	***ARO TOTAL***	***-153,654***						***-149,707***	***-157,600***
(98)									
(99)	**OPERATING EXPENSES**								
(100)									
(101)	**OFFICE OF THE PRESIDENT**								
(102)	EXECUTIVE MANAGEMENT	1,877.0							
(103)									
(104)	CORPORATE INSURANCE	10,029.1							
(105)	CORPORATE SECRETARY	1,792.5							
(106)	CORPORATE SECRETARY & INSURANCE	11,821.6							
(107)									
(108)	LEGAL SERVICES	5,177							
(109)									
(110)	**VP EXTERNAL RELATIONS**								
(111)	COMM. & PUBLIC AFFAIRS	3,549.7							
(112)									
(113)									
(114)	ENVIRONMENTAL POLICIES & PROGRAMS	322							
(115)									
(116)									
(117)	**CUSTOMER OPERATIONS:**								
(118)									
(119)	**Labour-related O&M**								
(120)	GENERATION	69,509.7	69,509.7						
(121)	TRANSMISSION	18,909.1							
(122)	DISTRIBUTION	54,088.6	72,997.8	72,997.8	0.0				
(123)	RETAIL	32,063.9							
(124)	***TOTAL FUNCTIONAL AREAS***	***174,571.36***	105,061.7	105,061.70	0.0				
(125)									
(126)	**Corporate Groups**								
(127)	(15) EXECUTIVE MANAGEMENT	1,312.7							
(128)	(16) LEGAL SERVICES	1,938.0							
(129)	(16) CORP. SECRETARY	-							
(130)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2							
(131)	(18) REGULATORY AFFAIRS	2,357.4							
(132)	(19) FINANCE GROUP	4,047.7							
(133)	(20) PROCUREMENT	7,620.6							
(134)	(20) IT	20,139.1							
(135)	(21) HUMAN RESOURCES	6,461.9							
(136)	GENERATION SERVICES	9,518.3							
(137)	(25) OTHER EXPENSES	15,013.7							
(138)	***TOTAL CORPORATE GROUPS***	***70,207.84***							

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(139)						
(140)	***TOTAL LABOUR RELATED***	***244,779.20***	244,779.2		0.0	
(141)	TRANSMISSION CONTROL CENTER	3,619.3				
(142)	**GENERATION, TRANSMISSION AND DISTRIBUTION**					
(143)	TRANSMISSION BEFORE STORM EXPENSES	21,298			99%	
(144)	TRANSMISSION STORM EXPENSES	248			1%	
(145)	**TRANSMISSION TOTAL**	**21,546**	**0**			
(146)	DISTRIBUTION TOTAL:					
(147)	SUBSTATIONS	1,541.4				
	OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7			60%	
	OVERHEAD LINES STORM EXPENSES	23,565.1			40%	
(148)	OVERHEAD LINES	**58,912.8**	**0**		**1**	
(149)	UNDERGROUND LINES	589.0				
(150)	LINE TRANSFORMERS	0.0				
(151)	METERS	0.0				
(152)	COMMUNICATIONS	0.0				
(153)	STREET LIGHTING	589.0				
(154)	***TOTAL DISTRIBUTION***	***61,632.2***				
(155)						
(156)	***TOTAL G &T & D***	***83,178.5***	85,219.5		-2,041.0	
(157)			Amount	Weights		Source: CS subfunctionalization Sep 7
(158)	**CUSTOMER SERVICE**					
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2			5.4%	2,302,586
(160)	CUSTOMER SOLUTIONS	3,844.5			13.4%	5,755,023
(161)	***Total***	***5,382.7***			18.8%	***8,057,609***
(162)						
(163)	**CALL CENTRE**					
(164)	CUSTOMER CARE ADMIN	1,235.0			4.3%	1,848,731
(165)	CUSTOMER CARE	6,939.6			24.3%	10,388,221
(166)	***Total***	***8,174.6***			28.6%	***12,236,952***
(167)						
(168)	**REVENUE OPERATIONS**					
(169)	BILLING SERVICES & PAYMENTS	2,298.4			8.0%	3,440,617
(170)	REVENUE OPS ADMIN	-			0.0%	-
(171)	METER DATA SERVICES	440.5			1.5%	659,475
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9			4.2%	1,787,184
(173)	METER SERVICES - FIELD	1,446.7			5.1%	2,165,666
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9			16.3%	6,968,071
(175)	METER SERVICES - INSPECTORS	-	7,736		0.0%	-
(176)	BAD DEBT EXPENSE	5,012.9			17.5%	7,503,950
(177)	***Total***	***15,047.3***			52.6%	***22,524,963***
	Customer Service Total	***28,604.7***	**28,604.7**		100.0%	***42,819,524***
(178)			**0**			

(179)					
(180)	**REGULATORY AFFAIRS**				
(181)	Advocacy Expense	1,931.0			
(182)	Other Expenses	7,581.9			
(183)	***Subtotal***	***9,513.0***			
(184)					
(185)	**Generation Services**				
(186)	Environmental Services	2,623.4			
(187)	Project Implementation	1,082.7			
(188)	EAM	8,631.4			
(189)	***Total***	***12,337.5***			
(190)					
(191)	**SENIOR VP & CFO**				
(192)	(a) INTERNAL AUDIT	1,824.9			
(193)	(b) INVESTOR RELATIONS	277.7			
(194)	(c) VP FINANCE & TREASURER	469.7			
(195)	(d) TREASURER	435.1			
(196)	(e) CORPORATE TAX	907.6			
(197)	**-- GM FINANCE**				
(198)	(a) CORPORATE CONTROLLER	3,645.7			
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0			
(200)					
(201)	**VP ENTERPRISE SERVICES**				
(202)	-- PROCUREMENT & FACILITIES	12,656.2			
(203)	-- INFORMATION TECHNOLOGY	47,662.3			
(204)					
(205)	**VP HUMAN RESOURCES**				
(206)	-- HUMAN RESOURCES	11,248.4			
(207)					
(208)	**POWER PRODUCTION**				
(209)	-- POWER PRODUCTION - FUEL	366,094.3			
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7			
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5			
(212)	-- POWER PRODUCTION - WIND	8,527.7			
(213)	-- POWER PRODUCTION - SOLAR	139.2			
(213)	-- POWER PRODUCTION - LM6000	656.5			
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9			
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9			
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT				
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3			
(218)	-- POWER PRODUCTION - GEN. SERV.				
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0			
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	2,041.0			
(221)	-- POWER PRODUCTION - H/R				
(222)	-- POWER PRODUCTION - ENVIR. POLICY				
(223)	-- POWER PRODUCTION - EXECUTIVE				
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8			
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2			
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,359.6			
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,666.3			
(228)	-- PURCHASED POWER - MARITIME LINK	203,880	90,039.5	87,998.5	
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0			
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7			
(231)	-- PURCHASED POWER - Imports	89,972.5			
(232)	-- BUTU CAPACITY CREDIT	393.8			
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.56	System Planniing and ECI
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0			
(235)	DSM EXPENSES - Demand-related ATL Classes		924,980.0	924,980.0	
(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)					

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$938.34	$992.68	$7,581.94	$9,513

(242)	***DEPRECIATION AND ACCRETION :***					ADJUSTMENT	TOTAL		DEPRECIATION	ACCRETION
(243)										
(244)	***GENERATION***									
(245)	STEAM	49,858.8	**0.000**	0.0	49,859			49,859	47,135	2,724
(246)	HYDRO	17,266.3		0.0	17,266			17,266	16,586	680
(247)	WIND	13,334.4		0.0	13,334			13,334	13,078	257
(248)	SOLAR	61.5		0.0	61			61	61	0
(249)	LM6000	7,371.9		0.0	7,372			7,372	7,394	-22
(250)	GAS TURBINE - OTHER	3,238.8		0.0	3,239			3,239	3,057	182
(251)	***TOTAL GENERATION***	***91,131.6***		***0.0***	***91,131.6***	***0.0***		***91,131.6***	***87,310.2***	***3,821.4***
(252)										
(253)	*ECEI BATTERIES*	8,877.2							8,877	
(254)	*GEN-RELATED TRANS ASSETS*	1,695.0							1,695	
(255)										
(256)	***TOTAL GENERATION***	***101,703.9***								
(257)										
(258)										
(259)	***TRANSMSSION***									
(260)	Transmission - HV	0		0.0	0.0	0		0	0	0
(261)	Transmission - EHV	31,475	**0.0**	0.0	31,475.4	-10,096		41,571	41,571	0
(262)	***TOTAL TRANSMISSION***	***31,475.4***		***0***	***31,475***	***-10,096***		***41,571***	***41,571***	***0***
(263)										
(264)	***DISTRIBUTION***									
(265)	DISTRIBUTION - Land	0.0	0	0.0	0			0	0	0
(266)	DISTRIBUTION - Easements	3,573.7	0	0.0	3,574	2.5		3,571	3,571	0
(267)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9		431	431	0
(268)	DISTRIBUTION - Substations	9,632.0	0	0.0	9,632	9,114.9		517	517	0
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5		21,893	21,893	0
(270)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)		13,179	13,179	0
(271)	DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997	67.9		2,929	2,929	0
(272)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216			30,216	30,216	0
(273)	DISTRIBUTION - Services	3,513.5	0	0.0	3,514			3,514	3,514	0
(274)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399			8,399	8,399	0
(275)	DISTRIBUTION -Streetlights	4,917.7	0	0.0	4,918			4,918	4,918	0
(276)	***DISTRIBUTION TOTAL***	***99,661.9***	*0.000*	0	**99,662**	10095.66747		89566.25737	89566.25737	0
(277)										
(278)	***GENERAL PROPERTY***		***Adj***							
(279)	GENERATION	0.0						0	0	0
(280)	DISTRIBUTION	6,892.9		0.0	6,893			6,893	6,893	0
(281)	TRANSMISSION	396.6		0.0	397			397	397	0
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7		0.0	2,990			2,990	2,990	0
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3		0.0	8,575			8,575	8,575	0
(284)	RETAIL	6,242.3		0.0	6,242			6,242	6,242	0
(285)	NON-FUNCTIONALIZED	42,846.9		0.0	42,847			42,847	42,847	0
(286)	***GENERAL PROPERTY***	***67,943.7***		***0***	***67,944***			***67,944***	***67,944***	***0***
(287)				***0.0***	***199,324***	***20,191.3***		***179,133***	***179,133***	***0***
(288)	***TOTAL DEPRECIATION AND ACCRETION***	***290,212.7***		**0.0**	**290,212.7**	**0.0**		**290,212.7**	**286,391.3**	**3,821.4**
(289)										

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(290)	GLACE BAY RETIREMENT	**0**			Interest Charges				Corporate Taxes		
(291)	INTEREST CHARGES	154,075		Interest & Other Exp	146,918	**0.0**		Corporate Income Tax	2,729	**0.00**	
(292)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**24,500.0**	**0**		Regulatory Amort.	**8,279**	**0**	
(293)	CORPORATE TAXES	11,008		Allowance for Funds	(17,343)			Costs of Goods Sold	0		
(294)	RETAINED EARNINGS	212,356	**0.00**	Net	154,075			Settlement Adj.	0		
(295)	***Normal Interruption Cost***	***160.44***							11,008		
(296)	**Interr. Rider Coincident Demand & CD Losses**	***69,857***									
(297)	***PHP Interruptible Credit Data Inputs***										
(298)	Power Factor Adjustment	*1.06*									
(299)	LIR Credit ($/kVA)	*-7.661*									
(300)	% Premium for Priority Interruptions	10.0%									
(301)	**OPERATING ALLOCATIONS**										
(302)	**FCR Deferral - Generation**	**67.30%**									
(303)	**FCR Deferral - Transmission**	**32.70%**									
(304)		***100.00%***									
(305)											
(305)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023								
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%								
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%								
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%								
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%								
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%								
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%								
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%								
(313)	CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP	0.00%	0.00%								
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%								
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%								
(316)	***Total***	***100.00%***									
(317)											
(318)	**METER DATA SERVICES ALLOCATORS**										
(319)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%								
(320)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%								
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%								
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%								
(323)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%								
(324)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%								
(325)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%								
(326)	METER DATA SERVICES ALLOCATOR - ELI 2P-RTP	0.43%	0.43%								
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%								
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%								
(329)	***Total***	100.00%	100.43%								
(330)			2023 COSS								
(331)	**UNIT METER COSTS**										
(332)	Residential	129.17	113.00								
(333)	Small General	146.15	111.72								
(334)	General	565.62	392.00								
(335)	Large General	1,811.88	692.00								
(336)	Small Industrial	589.45	196.84								
(337)	Medium Industrial	1,611.77	692.00								
(338)	Large Industrial	1,891.93	1,106.00								
(339)	ELI 2P-RTP	1,824.69	1,106.00								
(340)	Municipal	1,891.93	1,106.00								
(341)	Unmetered	-									
(342)											
(343)	**DIRECT FAM-related EXPENSES**										
(344)	FUEL	55,224.498									
(345)	PURCHASES - OTHER THAN BIOMASS AND WIND	92.269									
(346)	PURCHASES - BIOMASS	69.873									
(347)	MARITIME LINK	675.852									
(348)	PURCHASES - WIND ERIS	108.102									
(349)	PURCHASES - WIND NRIS	590.422									
(350)	IMPORTS	295.503									
(351)	BUTU CAPACITY CREDIT	(393.814)									
(352)	EXPORT SALES	-									
(353)	***Total***	***56,662.705***									
(354)											
(355)	**TOTAL REVENUE OF ATL RATE CLASSES**										
(356)	Switch from Prelim to Actual			56,662.705	1.00		1				
(357)	ELECTRIC REVENUE - DOMESTIC - REG	1,112,720.32		1,112,720.32	1,112,720						
(358)	ELECTRIC REVENUE - SMALL GENERAL	72,989.85		72,989.85	72,990						
(359)	ELECTRIC REVENUE - GENERAL	356,972.60		356,972.60	356,973						
(360)	ELECTRIC REVENUE - GENERAL LARGE	48,029.79		48,029.79	48,030						
(361)	ELECTRIC REVENUE - SMALL INDUST.	40,878.32		40,878.32	40,878						
(362)	ELECTRIC REVENUE - MEDIUM INDUST.	56,084.52		56,084.52	56,085						
(363)	ELECTRIC REVENUE - LARGE INDUSTRIAL	76,283.46		76,283.46	76,283						
(364)	ELECTRIC REVENUE - ELI 2P-RTP	39,937.76		39,937.76	39,938		0				
(365)	ELECTRIC REVENUE - MUNICIPAL	20,636.19		20,636.19	20,636						
(366)	ELECTRIC REVENUE - UNMETERED	22,961.29		22,961.29	22,961						
(367)	***Total***	**1,847,494.12**		**1,847,494.12**	1,847,494.12		$2,054,585		0		
(368)				0	$112,503		$94,587	BTL			
(369)	EXPORT SALES	-					1959997.377		112503.2596		
(370)	FX Interest										
(371)											
(372)	**FX COST REVENUE OF BTL RATE CLASSES**							Var			
(373)	SHORE POWER	PROD	11.680		11.680			0.000			
(374)	SHORE POWER	TRANS	0.00		0.000			0.000			
(375)	SHORE POWER	DIST	21.79		21.795			0.000			
(376)	SHORE POWER	RETAIL	4.99	38.46	4.988		38.5	0.000		0.0	
(377)	GEN.REPL./LOAD FOLL.	PROD	(112.31)		(112.307)			0.000			
(378)	GEN.REPL./LOAD FOLL.	TRANS	-		-			0.000			
(379)	GEN.REPL./LOAD FOLL.	DIST	-		-			0.000			
(380)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	-37.1	75.217		-37.1	0.000		0.0	
(381)	ELIADC	PROD	1,012.53		1,012.529			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	941.45		941.452			0.000			
(386)	BUTU	TRANS	-		-			0.000			
(387)	BUTU	DIST	-		-			0.000			
(388)	BUTU	RETAIL	31.27	972.7	31.273		972.7	0.000		0.0	
(389)	SPILL	PROD	-		-			0.000			
(390)	SPILL	TRANS	-		-			0.000			
(391)	SPILL	DIST	-		-			0.000			
(392)	SPILL	RETAIL	5.21	5.2	5.212		5.2	0.000		0.0	
(393)	REAL TIME PRICING	PROD	162.75		162.746			0.000			
(394)	REAL TIME PRICING	TRANS	107.69		107.690			0.000			
(395)	REAL TIME PRICING	DIST	-		-			0.000			
(396)	REAL TIME PRICING	RETAIL	1.24	271.7	1.235		271.7	0.000		0.0	
(397)	OATT	PROD	211.04		211.040			0.000			
(398)	OATT	TRANS	513.45		513.448			0.000			
(399)	OATT	DIST	-		-			0.000			
(400)	OATT	RETAIL	19.74	744.2	19.742		744.2	0.000		0.0	
(401)	EBS	PROD	1,927.02		1,927.022			0.000			
(402)	EBS	TRANS	871.35		871.353			0.000			
(403)	EBS	DIST	1,529.30		1,529.297			0.000			
(404)	EBS	RETAIL	123.70		123.698		4,451.4	0.000			
(405)	RTR	PROD	13,109.89		13,109.892			0.000			
(406)	RTR	TRANS	5,927.98		5,927.979			0.000			
(407)	RTR	DIST	10,404.10		10,404.099			0.000			
(408)	RTR	RETAIL	841.54		841.544		30,283.5	0.000			
(409)	***Total***	***37,742.626***	**-**	***37,742.626***	***37,742.6***		***0.000***		***0.0***		
(410)											
(411)	**TOTAL REVENUE OF BTL RATE CLASSES**										
(412)	SHORE POWER		153.1		153.1			0.000			
(413)	GEN.REPL./LOAD FOLL		1,136.6		1,136.6			0.000			
(414)	ELIADC		41,826.9		41,826.9			0.000			
(415)	BUTU		3,246.9		3,246.9			0.000			
(416)	SPILL		5.2		5.2			0.000			
(417)	REAL TIME PRICING		1,296.0		1,296.0			0.000			
(418)	OATT		744.2	48,408.864	744.2			0.000		41859.47099	
(419)	EBS		15,694.1		15,694.1						
(420)	RTR		30,283.5	94,386.456	30,283.5						
(421)	SOLAR GARDEN RIDER (SGR)		200.7	**-**	***94,386.456***			***0.000***			
(422)	***TOTAL***		***94,587.163***						0		
				Historic Class							
(423)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***	2027 Budg. =		***6,032.0824***				
(424)	LATE PAYMENT CHARGE - DOMESTIC		4,926.3	81.7%							
(425)	LATE PAYMENT CHARGE - SMALL GENERAL		280.5	4.7%							
(426)	LATE PAYMENT CHARGE - GENERAL		647.5	10.7%							
(427)	LATE PAYMENT CHARGE - GENERAL LARGE		2.8	0.0%							
(428)	LATE PAYMENT CHARGE - SMALL INDUST.		72.4	1.2%							
(429)	LATE PAYMENT CHARGE - MEDIUM INDUST.		96.3	1.6%							
(430)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%							
(431)	LATE PAYMENT CHARGE - ELI 2P-RTP		-	0.0%							
(432)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%							
(433)	LATE PAYMENT CHARGE - UNMETERED		5.0	0.1%							
(434)	***TOTAL***		***6,032.1***	100.0%							
(435)											
(436)											
				Historic Class							
(437)	**Connection Charges & Removal of Meters**			***Weighted Ave***	Connection Charges		Removal of Meters				
(438)	MISCELLANEOUS REVENUE - DOMESTIC		3,470.8	94.4%	1,681		1,790				
(439)	MISCELLANEOUS REVENUE - SMALL GENERAL		142.2	3.9%	69		73				
(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 - ELI 2P-RTP		-	0.0%	-		-				
(446)	MISCELLANEOUS REVENUE - MUNICIPAL		-	0.0%	-		-				
(447)	MISCELLANEOUS REVENUE - UNMETERED		5.0	0.1%	2.4		2.6				
(448)	***TOTAL***		***3,675.0***	100.0%	1,780.1		1,894.9				

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(449)						
			Historic Class			
(450)			***Weighted Ave***	**Test Y Rev**	**160.2**	
(451)	NSF - DOMESTIC	155.2	96.9%			
(452)	NSF - SMALL GENERAL	3.0	1.8%			
(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 - ELI 2P-RTP	0.0	0.0%			
(459)	NSF - MUNICIPAL	0.0	0.0%			
(460)	NSF - UNMETERED	0.1	0.0%			
(461)	***TOTAL***	***160.2***	100.0%			
(462)						
			Historic Class			
(463)			***Weighted Ave***	Test Y Rev	1709.40615	
(464)	RETAIL SALES - DOMESTIC	54.3	3.2%			
(465)	RETAIL SALES - SMALL GENERAL	0.0	0.0%			
(466)	RETAIL SALES - GENERAL	880.7	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.	356.9	20.9%			
(470)	RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%			
(471)	RETAIL SALES - ELI 2P-RTP	0.0	0.0%			
(472)	RETAIL SALES - MUNICIPAL	29.9	1.7%			
(473)	RETAIL SALES - UNMETERED	0	0.0%			
(474)	***TOTAL***	***1,709.4***	100.0%			
(475)						
(476)	ELECTRIC WIRING INSPECTION	7,552				
(477)	POLE SERVICES	16,695				
(478)	STEAM AND ASH SALES	5,038				
(479)	AMI OPT OUT CHARGE	765				
(480)	OTHER REVENUE	4,487				
(481)	COST OF GOODS SOLD (Retail)	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.	1.5%				
(489)	CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%				
(490)	CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%				
(491)	CWC % DISTRIBUTION - ELI 2P-RTP	0.0%				
(492)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(493)	CWC % DISTRIBUTION - UNMETERED	100.0%				
(494)						
(495)	**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	487,988	
(498)	AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649	
(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 - ELLIR-2	1		1	1	
(505)	AVERAGE CUSTOMERS - MUNICIPAL	1		2	1	
(506)	AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882	
(507)		***537,354***		**559,773**	**562,852**	
(508)						
(509)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8		8	8	
(510)			2026 Test	2014 Test COSS		
(511)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	1		
(512)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	1		
(513)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%		
(514)	LOSS FACTOR PERCENTAGE - SECONDARY	6.000%				
(515)	LOSS FACTOR PERCENTAGE -before bulk power	3.650%				
(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	5.00				
(523)	LARGE GENERAL	100.00				
(524)	SMALL INDUSTRIAL	5.00				
(525)	MEDIUM INDUSTRIAL	25.00				
(526)	LARGE INDUSTRIAL	100.00				
(527)	ELI 2P-RTP	100.00				
(528)	MUNICIPAL	100.00				
(529)	UNMETERED	0.82				
(530)						
(531)	**REVENUE TO COSS RATIO (2026 COSS)**					
(532)	DOMESTIC	97.180				
(533)	SMALL GENERAL	103.499				
(534)	GENERAL	104.373				
(535)	LARGE GENERAL	104.373				
(536)	SMALL INDUSTRIAL	104.373				
(537)	MEDIUM INDUSTRIAL	104.373				
(538)	LARGE INDUSTRIAL	104.373				
(539)	ELI 2P-RTP					
(540)	MUNICIPAL	104.373				
(541)	UNMETERED	100.000				
(542)						
(543)	**2024 No. of Bills**					
(544)	Residential	2,974,413				
(545)	Small General	199,098				
(546)	General	130,997				
(547)	Large General	243				
(548)	Small Industrial	20,815				
(549)	Medium Industrial	2,222				
(550)	Large Industrial	414				
	PHP	12				
(551)	Municipal	12				
(552)	Unmetered	118,279				
(553)	***TOTAL***	***3,446,505***				
(554)						
(555)	**2024 Billed Revenue**					
(556)	Residential	970,271,743				
(557)	Small General	68,514,938				
(558)	General	378,788,180				
(559)	Large General	52,607,094				
(560)	Small Industrial	41,802,365				
(561)	Medium Industrial	71,721,412				
(562)	Large Industrial	80,164,570				
	PHP	39,937,765	39,938			
(563)	Municipal	6,000,854				
(564)	Unmetered	53,281,186				
(565)	***TOTAL***	***1,763,090,104***				
(566)						
(567)	No of Bills Factor	85%				
(568)	Billed Revenue Factor	15%				
(569)						
(570)	Wiring Inspections Splits					
(571)	Residential	71.41%				
(572)	Non-residential	28.59%				
(573)						
(574)	NRIS - Demand	0.4685				
(575)	NRIS - Energy	0.5315				
(576)	ERIS - Demand	0.4685				
(577)	ERIS - Energy	0.5315				
(578)						
(579)	BIOMASS - DEMAND	0.4685				
(580)	BIOMASS - ENERGY	0.5315				
(581)						
(582)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(583)						

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 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	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3)	MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4)	MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5)	MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,854	254,467.7
(6)	MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7)	MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8)	MWH SALES - PHP	4,350	0	23,319	23,698	28,666	28,757	44,670	40,541	39,502	38,955	24,698	7,125	304,282.8
(9)	MWH SALES - MUNICIPAL	17,322	15,232	14,258	10,060	6,173	5,728	7,424	7,085	7,247	8,776	11,907	14,291	125,502.4
(10)	MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14)	MWH SALES - PHP	49,266	47,174	49,718	46,267	41,596	35,659	31,141	29,721	36,011	42,405	48,041	49,266	506,264.4
(15)	MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18)	MWH SALES - EBS/RTR	9,335	8,930	5,129	9,753	11,382	12,918	15,223	19,367	15,552	9,894	7,222	10,391	135,096.2
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20)	LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21)	LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22)	LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26)	LINE LOSSES - PHP	110	0	595	566	667	665	1,004	863	901	907	619	172	7,070.4
(27)	LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28)	LINE LOSSES - UNMETERED	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29)	LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.1
(32)	LINE LOSSES - PHP	1,262	1,202	1,287	1,124	988	843	720	652	843	1,010	1,224	1,204	12,359.2
(33)	LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,217.5
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	309.8
	LINE LOSSES - EBS/RTR	239	228	132	236	268	302	346	418	359	233	183	254	3,197.4
(36)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(37)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(38)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(39)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,609.7
(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	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(44)	CLASS NON-COINCIDENT DMD. -PHP	8,000	8,000	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	8,000	199,370.0
(45)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(46)	CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47)	CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(48)	CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(49)	CLASS NON-COINCIDENT DMD. - PHP													-
(50)	CLASS NON-COINCIDENT DMD. - BUTU	7,223	8,764	8,407	6,267	4,563	4,672	4,454	4,353	4,759	5,894	5,826	6,659	8,764.3
(51)	CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	CLASS NON-COINCIDENT DMD. - EBS/RTR	75,459	79,491	78,724	64,561	57,915	63,179	61,420	59,701	58,444	59,920	67,667	72,572	79,490.7
(52)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTERR.	0	0	0	0	0	0	0	0	0	0	0	0	-
(53)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57)	SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62)	*SYSTEM COINCIDENT DMD. - ELI 2P-RTP*	8,000	8,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	8,000	8,000.0
(63)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64)	SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65)	SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(66)	SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(67)	SYSTEM COINCIDENT DMD. - PHP													-
(68)	***SYSTEM COINCIDENT DMD. - BUTU***	***6,864***	***6,908***	***7,021***	***7,086***	***7,126***	***7,188***	***7,139***	***7,129***	***7,134***	***7,099***	***6,980***	***6,853***	***6,864.2***
(69)	SYSTEM COINCIDENT DMD. - RTP	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***-***
	SYSTEM COINCIDENT DMD. - EBS/RTR	***65,792***	***75,635***	***74,632***	***58,961***	***50,926***	***58,120***	***54,013***	***51,718***	***52,865***	***58,426***	***58,409***	***65,438***	***65,791.6***
(70)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***67,170***	***72,379***	***63,109***	***68,361***	***78,672***	***77,543***	***78,786***	***73,835***	***88,393***	***68,787***	***84,433***	***60,490***	***67,169.8***
	SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	***0***	***0***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***0***	***-***
(72)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,101,733***	***2,065,311***	***1,910,896***	***1,626,679***	***1,390,281***	***1,297,954***	***1,340,622***	***1,351,614***	***1,290,390***	***1,438,100***	***1,761,818***	***1,907,013***	***2,101,733.5***
(1)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,364,772***	***2,305,447***	***2,084,552***	***1,754,518***	***1,487,264***	***1,372,408***	***1,428,977***	***1,444,095***	***1,374,965***	***1,543,728***	***1,931,880***	***2,150,559***	***2,364,772.2***
(73)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,857***	***75,274***	***65,633***	***71,096***	***81,819***	***80,644***	***81,938***	***76,789***	***91,929***	***71,539***	***87,811***	***62,910***	***69,856.6***
	PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	***0***	***0***	***131,222***	***130,702***	***130,379***	***129,884***	***130,278***	***130,353***	***130,317***	***130,593***	***131,549***	***0***	***-***
(73)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76)	LOSS FACTOR PERCENTAGE - SECONDARY													
(77)	LOSS FACTOR PERCENTAGE - PRIMARY													
(78)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86)	*DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP*	345	323	4,488	3,935	3,592	3,065	3,484	3,564	3,526	3,819	4,835	350	***35,327.0***
(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	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(90)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	20	159	21	101	85	101	127	92	714.2
(91)	DEMAND LINE LOSS ADJUSTMENT - PHP													-
(92)	DEMAND LINE LOSS ADJUSTMENT -BUTU	685	641	528	463	423	361	410	420	415	450	569	696	6,060.8
(93)	DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,835	3,051	2,481	1,719	1,355	1,320	1,394	1,365	1,381	1,653	2,092	2,865	23,510.7
(94)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,687***	***2,895***	***2,524***	***2,734***	***3,147***	***3,102***	***3,151***	***2,953***	***3,536***	***2,751***	***3,377***	***2,420***	***35,278.4***
(96)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE***	***0***	***0***	***4,222***	***3,702***	***3,379***	***2,884***	***3,278***	***3,353***	***3,317***	***3,593***	***4,549***	***0***	***32,276.1***
	TOTAL DEMAND LOSSES	263,039	240,136	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	243,546	
(97)														3CP
(98)	REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99)	REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100)	REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101)	REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102)	REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103)	REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104)	REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105)	REQUIREMENTS - ELI 2P-RTP	8,345	8,323	139,488	138,935	138,592	138,065	138,484	138,564	138,526	138,819	139,835	8,350	25,017.7
(106)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701.3
(107)	REQUIREMENTS - UNMETERED	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357.4
(108)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(109)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,141	844	3,932	3,323	3,662	3,665	2,183	2,402.7
(110)	REQUIREMENTS - PHP	0	0	0	0	0	0	0	0	0	0	0	0	-
(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	-
	REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 January	February	March	April	May	June	July	August	September	October	November	December	Total
(115)	**MWH Sales**													
(116)	EHV - LIR													217,317.5
(117)	HV - LIR													149,380.9
(118)	HV - Municipal													67,806.0
(119)	Distribution BP Substation - LIR													32,210.3
(120)	Distribution BP Substation - Municipal													-
(121)	Distribution Primary Voltage - LIR													295,673.2
(122)	Distribution Primary Voltage - Municipal													56,024.4
(120)														
(121)	**Energy Line Losses**													
(122)	EHV - LIR													3.1%
(123)	HV - LIR													4.2%
(124)	HV - Municipal													3.8%
(125)	Distribution BP Substation LIR													4.4%
(126)	Distribution BP Substation - Municipal													4.2%
(127)	Distribution Primary Voltage - LIR													5.9%
(128)	Distribution Primary Voltage - Municipal													4.2%
(127)														
(128)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(129)	EHV - LIR													33,243.3
(130)	HV - LIR													24,112.6
(131)	HV - Municipal													15,245.0
(132)	Distribution BP Substation - LIR													8,309.6
(133)	Distribution BP Substation - Municipal													
(134)	Distribution Primary Voltage - LIR													50,427.4
(135)	Distribution Primary Voltage - Municipal													14,918.0
(136)														
(137)	**System Coincident DMD**													
(138)	EHV - LIR													18,609.2
(139)	HV - LIR													20,236.9
(140)	HV - Municipal													16,511.5
(141)	Distribution BP Substation - LIR													4,727.9
(142)	Distribution BP Substation - Municipal													14,042.7
(143)	Distribution Primary Voltage - LIR													33,810.0
(144)	Distribution Primary Voltage - Municipal													14,042.7
(145)														
(146)	**Demand Line Losses**													
(147)	EHV - LIR													
(148)	HV - LIR													
(149)	HV - Municipal													
(150)	Distribution BP Substation LIR													
(151)	Distribution BP Substation - Municipal													
(152)	Distribution Primary Voltage - LIR													
(153)	Distribution Primary Voltage - Municipal													
(154)														
(143)														
(144)	**System Coincident 3CP DMD**													
(145)	EHV - LIR													60,986.8
(146)	HV - LIR													55,214.2
(147)	HV - Municipal													50,924.5
(148)	Distribution BP Substation - LIR													15,951.7
(149)	Distribution BP Substation - Municipal													-
(150)	Distribution Primary Voltage - LIR													109,978.9
	Distribution Primary Voltage - Municipal													44,881.9
	PHP - MWh Loss Factor	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
	PHP - Peak kW Loss Factor	4.309%	4.034%	3.324%	2.915%	2.661%	2.271%	2.581%	2.640%	2.612%	2.829%	3.582%	4.378%	

NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

NOVA SCOTIA POWER INC.
JMMARY OF REVENUE TO EXPENSE RECOVERY RATIC

	2023	2026
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.63	96.98
(2) SMALL GENERAL	97.14	103.38
(3) GENERAL	105.00	104.28
(4) LARGE GENERAL	104.01	104.38
(5) SMALL INDUSTRIAL	99.66	104.33
(6) MEDIUM INDUSTRIAL	99.27	104.42
(7) LARGE INDUSTRIAL	105.00	104.43
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	101.83	104.12
(10) UNMETERED	100.00	100.01
(11) TOTAL	100.00	100.87

EXHIBIT 2

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$847,049	$847,048.6	$0	$0	$0	$0
(4)	HYDRO	699,665	$699,665.5	0	0	0	0
(5)	WIND	163,771	$163,770.9	0	0	0	0
(6)	SOLAR	1,285	$0.0	$0.0	$0.0	$0.0	1,285
(7)	LM6000	93,737	$93,737.5	0	0	0	0
(8)	GAS TURBINE - OTHER	68,141	$68,140.8	0	0	0	0
(9)	GENERATION BATTERIES	160,767	$160,767.2	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	51,342	$51,342.2	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,085,758	2,084,473	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**	844,620	0	844,620	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	844,620	0	844,620	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,052	0	0	5,052	0	0
(23)	EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24)	OTHER	17,970	0	0	17,970	0	0
(25)	SUBSTATIONS	183,948	0	0	183,948	0	0
(26)	POLES & FIXTURES	399,387	0	0	399,387	0	0
(27)	O.H. LINES	173,434	0	0	173,434	0	0
(28)	U.G. LINES	61,773	0	0	61,773	0	0
(29)	LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30)	SERVICES	56,181	0	0	56,181	0	0
(31)	METERS	70,426	0	0	70,426	0	0
(32)	STREET LIGHTING	35,211	0	0	35,211	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,550,189	0	0	1,550,189	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,480,567	2,084,473	844,620	1,550,189	0	1,285
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,394,809		844,620	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	9,650	25,314	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMMUNICATION	48,211		17,003	31,208	0	
(43)	NON FUNCTIONILIZED GEN. PROPERTY	307,293	143,001	57,944	106,348	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	477,287	143,001	87,503	203,799	42,983	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	4,957,854	2,227,474	932,123	1,753,988	42,983	1,285
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	162,574	0	0	0	162,574	0
(53)	MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54)	MAT. & SUP. - OTHER	75,610	33,979	14,219	26,756	656	0
(55)	DEF. CHG. - Financing	22,257	10,002	4,186	7,876	193	0
(56)	DEF. CHG. - Tax	23,925	10,752	4,499	8,466	207	0
(57)	DEF. CHG. - Pension	156,935	74,368	18,286	64,282	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60)	DEF. CHG. - Other	30,283	14,008	5,559	10,461	256	-2
(61)	DEF. CHG. - FCR	5,746	4,046	1,693	0	6	0
(62)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67)	DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68)	CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	632,773	302,706	48,390	117,785	163,893	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,590,627	$2,530,180	$980,513	$1,871,773	$206,876	$1,283

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(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.	51,342	51,342	$0	$0
(10)	TOTAL GENERATION PLANT	2,084,473	2,084,473	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	143,001	143,001	0	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	2,227,474	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(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	33,979	33,979	0	0
(20)	DEF. CHG. - Financing	10,002	10,002	0	0
(21)	DEF. CHG. - Tax	10,752	10,752	0	0
(22)	DEF. CHG. - Pension	74,368	35,217	39,150	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25)	DEF. CHG. - Other	14,008	14,008	0	0
(26)	DEF. CHG. - FCR	4,046	4,046	0	0
(27)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30)	DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31)	DEF. CR. - Other	-29,365	-29,365	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0
(33)	CONTRACT RECEIVABLE	93,310	0	93,310	0
(34)	SUB-TOTAL	302,706	-56,682	359,389	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,530,180**	**2,170,792**	**359,389**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(46)	CASH - FUEL	0	0	0	0
(47)	CASH - OTHER	0	0	0	0
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0
(50)	DEF. CHG. - Financing	0	0	0	0
(51)	DEF. CHG. - Tax	0	0	0	0
(52)	DEF. CHG. - Pension	0	0	0	0
(53)	DEF. CHG. - Other	0	0	0	0
(54)	DEF. CHG. - ARO Transformers	-0	-0	0	0
(55)	SUB-TOTAL	0	0	0	0
(56)					
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**Transmission - EHV and HV combined**	844,620	844,620	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	87,503	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	932,123	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	4,499	0	0
(13)	DEF. CHG. - Pension	18,286	18,286	0	0
(14)	DEF. CHG. - Other	5,559	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	1,693	0	0
(16)	DEF. CHG. - ARO Transformers	-52	-52	0	0
(17)	SUB-TOTAL	48,390	48,390	0	0
(18)					
(19)	Transmission - EHV	980,513	980,513	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$980,513**	**$980,513**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,052	2,531	0	2,521
(27)	EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28)	OTHER	17,970	9,004	0	8,966
(29)	SUBSTATIONS	183,948	183,948	0	0
(30)	POLES & FIXTURES	399,387	103,841	0	295,546
(31)	O.H. LINES	173,434	91,400	0	82,034
(32)	U.G. LINES	61,773	14,022	0	47,750
(33)	LINE TRANSFORMERS	369,256	369,256	0	0
(34)	SERVICES	56,181	0	0	56,181
(35)	METERS	70,426	0	0	70,426
(36)	STREET LIGHTING	35,211	35,211	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)					
(39)	GENERAL PROPERTY PLANT	203,799	118,081	0	85,718
(40)	TOTAL PLANT IN SERVICE	1,753,988	1,016,258	0	737,730
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,756	15,502	0	11,254
(47)	DEF. CHG. - Financing	7,876	4,563	0	3,313
(48)	DEF. CHG. - Tax	8,466	4,905	0	3,561
(49)	DEF. CHG. - Pension	64,282	12,227	0	52,055
(50)	DEF. CHG. - Other	10,461	6,061	0	4,400
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-55	-55	0	0
(51)	SUB-TOTAL	117,785	43,203	0	74,582
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**1,871,773**	**1,059,461**	**0**	**812,312**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	162,574	0	0	162,574
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	656	0	0	656
(16)	DEF. CHG. - Financing	193	0	0	193
(17)	DEF. CHG. - Tax	207	0	0	207
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	256	0	0	256
(20)	SUB-TOTAL	163,887	0	0	163,887
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**206,870**	**0**	**0**	**206,870**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$4,210,766**	**$359,389**	**$1,019,182**

EXHIBIT 2B
PAGE 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)	(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	($455,173)	$455,173	$0	$391,876	$455,173	$0
(4)	HYDRO PLANT	699,665	0	0	-375,975	375,975	0	323,691	375,975	0
(5)	WIND PLANT	163,771	0	0	-88,004	88,004	0	75,766	88,004	0
(6)	LM6000 PLANT	93,737	0	0	-50,371	50,371	0	43,366	50,371	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-36,616	36,616	0	31,524	36,616	0
(8)	GENERATION BATTERIES	160,767	0	0	-86,390	86,390	0	74,377	86,390	0
(9)	RADIAL TO GENERATION TRANS.	51,342	0	0	-27,589	27,589	0	23,753	27,589	0
(10)	TOTAL GENERATION PLANT	2,084,473	0	0	-1,120,120	1,120,120	0	964,353	1,120,120	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,001	0	0	-76,844	76,844	0	66,158	76,844	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	0	0	-1,196,963	1,196,963	0	1,030,511	1,196,963	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							**46.264%**	**53.736%**	
(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	33,979	0	0	-18,259	18,259	0	15,720	18,259	0
(22)	DEF. CHG. - Financing	10,002	0	0	-5,375	5,375	0	4,627	5,375	0
(23)	DEF. CHG. - Tax	10,752	0	0	-5,778	5,778	0	4,974	5,778	0
(24)	DEF. CHG. - Pension	35,217	39,150	0	0	0	0	35,217	39,150	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	4,167	0	0	0	0	0	4,167	0
(27)	DEF. CHG. - Other	14,008	0	0	-7,528	7,528	0	6,481	7,528	0
(28)	DEF. CHG. - FCR	4,046	0	0	-2,174	2,174	0	1,872	2,174	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	43,708	-43,708	0	-37,630	-43,708	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	21,725	-21,725	0	-18,704	-21,725	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	8,869	-8,869	0	-7,636	-8,869	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	749	-749	0	-645	-749	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	15,780	-15,780	0	-13,585	-15,780	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	0	0	-5,689	5,689	0	4,898	5,689	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-56,682	359,389	0	46,028	-46,028	0	-10,654	313,360	0
(37)										
(38)	**TOTAL GENERATION FUNCTION**	2,170,792	359,389	0	-1,150,935	1,150,935	0	1,019,857	1,510,324	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	844,620	0	0	0	0	0	844,620	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	87,503	0	0	0	0	0	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	0	0	0	0	0	932,123	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	0	0	0	0	0	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	0	0	0	0	0	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	0	0	0	0	0	4,499	0	0
(13)	DEF. CHG. - Pension	18,286	0	0	0	0	0	18,286	0	0
(14)	DEF. CHG. - Other	5,559	0	0	0	0	0	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	0	0	0	0	0	1,693	0	0
(16)	DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17)	SUB-TOTAL	48,390	0	0	0	0	0	48,390	0	0
(18)										
(19)	Transmission - EHV	980,513	0	0	0	0	0	980,513	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$980,513	$0	$0	$0	$0	$0	$980,513	$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)
		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)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,531	$0	$2,521	$0	$0	$0	$2,531	$0	$2,521
(5)	EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(6)	OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(7)	SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8)	POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(9)	O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(10)	U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(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	898,177	0	652,012	0	0	0	898,177	0	652,012
(16)										
(17)	GENERAL PROPERTY PLANT	118,081	0	85,718	0	0	0	118,081	0	85,718
(18)	TOTAL PLANT IN SERVICE	1,016,258	0	737,730	0	0	0	1,016,258	0	737,730
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,502	0	11,254	0	0	0	15,502	0	11,254
(25)	DEF. CHG. - Financing	4,563	0	3,313	0	0	0	4,563	0	3,313
(26)	DEF. CHG. - Tax	4,905	0	3,561	0	0	0	4,905	0	3,561
(27)	DEF. CHG. - Pension	12,227	0	52,055	0	0	0	12,227	0	52,055
(28)	DEF. CHG. - Other	6,061	0	4,400	0	0	0	6,061	0	4,400
(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	43,203	0	74,582	0	0	0	43,203	0	74,582
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,059,461	$0	$812,312	$0	$0	$0	$1,059,461	$0	$812,312
(34)										
(35)	**RETAIL FUNCTION**									
(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	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)	Working Capital & Deferred Charges/Credits:									
(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	656	0	0	0	0	0	656
(50)	DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(51)	DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(54)	SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	206,870	0	0	0	0	0	206,870
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,210,766**	**$359,389**	**$1,019,182**	##########	**$1,150,935**	**$0**	**$3,059,831**	**$1,510,324**	**$1,019,182**

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	$391,876	$251,748	$12,852	$69,740	$7,949	$7,144	$9,183	$14,255	$11,751	$5,431	$1,823	D-3A
(5)	HYDRO PLANT	323,691	207,945	10,616	57,606	6,566	5,901	7,585	11,774	9,706	4,486	1,505	D-3A
(6)	WIND PLANT	75,766	48,674	2,485	13,484	1,537	1,381	1,775	2,756	2,272	1,050	352	D-3A
(7)	LM6000 PLANT	43,366	27,859	1,422	7,718	880	791	1,016	1,577	1,300	601	202	D-3A
(8)	GAS TURBINE PLANT - OTHER	31,524	20,252	1,034	5,610	639	575	739	1,147	945	437	147	D-3A
(9)	GENERATION BATTERIES	74,377	47,781	2,439	13,236	1,509	1,356	1,743	2,705	2,230	1,031	346	D-3A
(10)	RADIAL TO GENERATION TRANS.	23,753	15,259	779	4,227	482	433	557	864	712	329	110	D-3A
(11)	TOTAL GENERATION PLANT	964,353	619,517	31,626	171,621	19,563	17,580	22,599	35,079	28,918	13,366	4,485	
(12)													
(13)	GEN. PROPERTY PLANT	66,158	42,501	2,170	11,774	1,342	1,206	1,550	2,407	1,984	917	308	P-7
(14)	TOTAL PLANT IN SERVICE	1,030,511	662,018	33,796	183,395	20,905	18,786	24,149	37,485	30,901	14,283	4,793	
(15)													
(16)	Working Capital & Deferred 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	15,720	10,099	516	2,798	319	287	368	572	471	218	73	P-7
(21)	DEF. CHG. - Financing	4,627	2,973	152	824	94	84	108	168	139	64	22	P-7
(22)	DEF. CHG. - Tax	4,974	3,195	163	885	101	91	117	181	149	69	23	P-7
(23)	DEF. CHG. - Pension	35,217	22,624	1,155	6,267	714	642	825	1,281	1,056	488	164	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	6,481	4,163	213	1,153	131	118	152	236	194	90	30	P-7
(27)	DEF. CHG. - FCR	1,872	1,203	61	333	38	34	44	68	56	26	9	P-7
(28)	DEF. CR. - ARO Steam	-37,630	-24,174	-1,234	-6,697	-763	-686	-882	-1,369	-1,128	-522	-175	D-3A
(29)	DEF. CR. - ARO Hydro	-18,704	-12,016	-613	-3,329	-379	-341	-438	-680	-561	-259	-87	D-3A
(30)	DEF. CR. - ARO Wind	-7,636	-4,905	-250	-1,359	-155	-139	-179	-278	-229	-106	-36	D-3A
(31)	DEF. CR. - ARO LM6000	-645	-414	-21	-115	-13	-12	-15	-23	-19	-9	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,244	-4,011	-205	-1,111	-127	-114	-146	-227	-187	-87	-29	D-3A
(32)	DEF. CR. - Other	-13,585	-8,727	-446	-2,418	-276	-248	-318	-494	-407	-188	-63	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	4,898	3,146	161	872	99	89	115	178	147	68	23	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-10,654	-6,844	-349	-1,896	-216	-194	-250	-388	-319	-148	-50	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,019,857	655,174	33,447	181,499	20,689	18,592	23,899	37,098	30,582	14,135	4,743	
(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)													
(45)	Working Capital & Deferred 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**	844,620	542,599	27,700	150,313	17,134	15,397	19,793	30,723	25,327	11,706	3,928	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	87,503	56,214	2,870	15,572	1,775	1,595	2,051	3,183	2,624	1,213	407	P-8B
(4)	TOTAL PLANT IN SERVICE	932,123	598,812	30,569	165,885	18,909	16,993	21,843	33,906	27,951	12,919	4,335	
(5)													
(6)	Working Capital & Deferred 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	14,219	9,135	466	2,530	288	259	333	517	426	197	66	P-8B
(11)	DEF. CHG. - Financing	4,186	2,689	137	745	85	76	98	152	126	58	19	P-8B
(12)	DEF. CHG. - Tax	4,499	2,890	148	801	91	82	105	164	135	62	21	P-8B
(13)	DEF. CHG. - Pension	18,286	11,747	600	3,254	371	333	429	665	548	253	85	O-2B
(14)	DEF. CHG. - Other	5,559	3,571	182	989	113	101	130	202	167	77	26	P-8B
(15)	DEF. CHG. - FCR	1,693	1,088	56	301	34	31	40	62	51	23	8	P-8B
(16)	DEF. CR. - ARO Trans	-52	-33	-2	-9	-1	-1	-1	-2	-2	-1	-0	D-3A
(17)	SUB-TOTAL	48,390	31,087	1,587	8,612	982	882	1,134	1,760	1,451	671	225	
(18)													
(19)	Transmission - EHV	980,513	629,899	32,156	174,497	19,890	17,875	22,977	35,666	29,402	13,590	4,560	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	980,513	629,899	32,156	174,497	19,890	17,875	22,977	35,666	29,402	13,590	4,560	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)													
(29)	GEN. PROPERTY PLANT	118,081	80,756	4,447	23,332	1,401	2,586	2,896	1,229	0	333	1,101	P-9
(42)		1,016,258	670,945	36,950	193,847	11,637	21,484	24,060	10,212	0	2,767	44,356	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,502	10,602	584	3,063	184	339	380	161	0	44	145	P-9
(48)	DEF. CHG. - Financing	4,563	3,121	172	902	54	100	112	47	0	13	43	P-9
(49)	DEF. CHG. - Tax	4,905	3,355	185	969	58	107	120	51	0	14	46	P-9
(50)	DEF. CHG. - Pension	12,227	7,959	437	2,318	214	256	306	177	0	51	509	O-3
(51)	DEF. CHG. - Other	6,061	4,145	228	1,198	72	133	149	63	0	17	57	P-9
(52)	DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52)	SUB-TOTAL	43,203	29,142	1,603	8,439	582	934	1,066	500	0	138	798	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,059,461	700,088	38,553	202,286	12,219	22,418	25,126	10,711	0	2,905	45,154	
(55)													
(56)	**TOTAL DEMAND**	**$3,059,831**	**$1,985,161**	**$104,156**	**$558,282**	**$52,798**	**$58,885**	**$72,002**	**$83,475**	**$59,984**	**$30,630**	**$54,457**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$455,173	$231,579	$15,684	$98,195	$15,450	$11,268	$19,197	$29,628	$25,481	$5,274	$3,416	E-1A
(5)	HYDRO PLANT	375,975	191,286	12,955	81,109	12,761	9,307	15,857	24,473	21,048	4,356	2,822	E-1A
(6)	WIND PLANT	88,004	44,774	3,032	18,985	2,987	2,179	3,712	5,728	4,927	1,020	661	E-1A
(7)	LM6000 PLANT	50,371	25,627	1,736	10,867	1,710	1,247	2,124	3,279	2,820	584	378	E-1A
(8)	GAS TURBINE PLANT - OTHER	36,616	18,629	1,262	7,899	1,243	906	1,544	2,383	2,050	424	275	E-1A
(9)	GENERATION BATTERIES	86,390	43,953	2,977	18,637	2,932	2,139	3,644	5,623	4,836	1,001	648	E-1A
(10)	RADIAL TO GENERATION TRANS.	27,589	14,037	951	5,952	936	683	1,164	1,796	1,545	320	207	E-1A
(11)	TOTAL GENERATION PLANT	1,120,120	569,886	38,597	241,644	38,020	27,728	47,241	72,911	62,706	12,978	8,407	
(12)													
(13)	GENERAL PROPERTY PLANT	76,844	39,096	2,648	16,578	2,608	1,902	3,241	5,002	4,302	890	577	P-10
(14)	TOTAL PLANT IN SERVICE	1,196,963	608,982	41,245	258,222	40,628	29,631	50,482	77,913	67,008	13,868	8,984	
(15)													
(16)	Working Capital & Deferred 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	113,335	7,676	48,056	7,561	5,514	9,395	14,500	12,471	2,581	1,672	E-1A
(20)	MAT. & SUPPLIES - OTHER	18,259	9,290	629	3,939	620	452	770	1,189	1,022	212	137	P-10
(21)	DEF. CHG. - Financing	5,375	2,735	185	1,160	182	133	227	350	301	62	40	P-10
(22)	DEF. CHG. - Tax	5,778	2,939	199	1,246	196	143	244	376	323	67	43	P-10
(23)	DEF. CHG. - Pension	39,150	19,919	1,349	8,446	1,329	969	1,651	2,548	2,192	454	294	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	4,167	2,120	144	899	141	103	176	271	233	48	31	E-1A
(26)	DEF. CHG. - Other	7,528	3,830	259	1,624	256	186	317	490	421	87	57	P-10
(27)	DEF. CHG. - FCR	2,174	1,106	75	469	74	54	92	142	122	25	16	P-10
(28)	DEF. CR. - ARO Steam	-43,708	-22,237	-1,506	-9,429	-1,484	-1,082	-1,843	-2,845	-2,447	-506	-328	E-1A
(29)	DEF. CR. - ARO Hydro	-21,725	-11,053	-749	-4,687	-737	-538	-916	-1,414	-1,216	-252	-163	E-1A
(30)	DEF. CR. - ARO Wind	-8,869	-4,512	-306	-1,913	-301	-220	-374	-577	-497	-103	-67	E-1A
(31)	DEF. CR. - ARO LM6000	-749	-381	-26	-162	-25	-19	-32	-49	-42	-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	-15,780	-8,028	-544	-3,404	-536	-391	-666	-1,027	-883	-183	-118	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	5,689	2,894	196	1,227	193	141	240	370	318	66	43	E-1A
(34)	CONTRACT RECEIVABLE	93,310	47,474	3,215	20,130	3,167	2,310	3,935	6,074	5,224	1,081	700	E-1A
(35)	SUB-TOTAL	313,360	159,429	10,798	67,601	10,636	7,757	13,216	20,397	17,543	3,631	2,352	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,510,324	768,411	52,043	325,823	51,264	37,388	63,698	98,311	84,551	17,499	11,336	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,510,324**	**$768,411**	**$52,043**	**$325,823**	**$51,264**	**$37,388**	**$63,698**	**$98,311**	**$84,551**	**$17,499**	**$11,336**	

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	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	85,718	76,544	4,354	2,934	6	555	48	11	0	0	1,267	P-12
(7)	TOTAL PLANT IN SERVICE	737,730	658,773	37,470	25,248	51	4,774	412	91	2	3	10,907	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,254	10,049	572	385	1	73	6	1	0	0	166	P-12
(14)	DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15)	DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16)	DEF. CHG. - Pension	52,055	47,065	2,650	1,170	2	220	15	3	0	0	930	O-6
(17)	DEF. CHG. - Other	4,400	3,929	223	151	0	28	2	1	0	0	65	P-12
(18)	SUB-TOTAL	74,582	67,181	3,794	1,941	3	366	27	6	0	0	1,263	
(19)													
(20)	**TOTAL DIST. FUNCTION**	812,312	725,955	41,264	27,189	55	5,139	439	96	2	3	12,170	
(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	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26)	TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(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	656	586	33	22	0	4	0	0	0	0	10	P-13
(33)	DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34)	DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	256	229	13	9	0	2	0	0	0	0	4	P-13
(37)	SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	206,870	159,492	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(40)													
(41)	**TOTAL CUSTOMER**	**1,019,182**	**885,447**	**51,990**	**48,312**	**2,302**	**7,875**	**4,590**	**4,215**	**2**	**776**	**13,674**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$3,639,019**	**$208,189**	**$932,417**	**$106,364**	**$104,148**	**$140,290**	**$186,001**	**$144,537**	**$48,904**	**$79,468**	

EXHIBIT 3A

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

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	$183,948	$169,254	$14,693
ALLOCATION			
(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	1,657	1,524	132
(12) TOTAL	$183,948	$169,254	$14,693
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	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$399,387	$59,908	$194,102	$43,933	$101,444

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$338,328	$39,627	$175,796	$30,989	$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	6,385	540	3,561	422	1,862
(11) TOTAL	$399,387	$59,908	$194,102	$43,933	$101,444
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	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$173,434	$85,503	$52,377	$5,897	$29,657

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$135,025	$56,557	$47,437	$4,159	$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	2,333	771	961	57	544
(11) TOTAL	$173,434	$85,503	$52,377	$5,897	$29,657
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	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,773	$3,459	$679	$10,563	$47,071

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

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

EXHIBIT 3I

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

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

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	$442,104	$418,534	$0	$0	$0	$23,570
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	18,478	18,419	0	0	0	59
(4)	BIOMASS	20,303	20,238	0	0	0	65
(5)	MARITIME LINK	200,473	199,832	0	0	0	641
(6)	WIND ERIS	33,418	33,314	0	0	0	104
(7)	WIND NRIS	111,508	111,164	0	0	0	345
(8)	IMPORTS	94,697	94,384	0	0	0	313
(9)	BUTU CAPACITY CREDIT	0	309	0	0	0	-309
(10)	**TOTAL**	**920,981**	**896,193**	**0**	**0**	**0**	**24,788.92**
(11)	THERMAL - OPERATING & MAINT.	59,047.2	57,478	0	0	0	1,570
(12)	HYDRO - OPERATING & MAINT.	1,879.3	1,829	0	0	0	50
(13)	WIND - OPERATING & MAINT.	8,364.9	8,143	0	0	0	222
(14)	WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15)	BIOMASS - OPERATING & MAINT.	6,736.8	6,558	0	0	0	179
(16)	LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,548	0	0	0	42
(18)	ENERGY, FUELS & RISK MGMT.	6,651.5	6,475	0	0	0	177
(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.	1,463.0	1,424	0	0	0	39
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**86,507.2**	**84,081**	**0**	**0**	**0**	**2,426**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	85,859.459	0	22,950	60,765	0	2,144
(26)							
(27)	**CUSTOMER SERVICE**	28,357.803	0	0	1,162	26,729	466
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,808.4	1,303	130	301	27	47
(34)	CORP. SECRETARY & INSURANCE	11,405.2	7,779	1,720	1,035	570	302
(35)	LEGAL SERVICES	5,043.0	3,634	363	839	76	132
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,580	450	1,083	562	92
(36)	REGULATORY AFFAIRS	9,287.4	6,692	668	1,544	140	242
(37)	FINANCE GROUP	7,350.5	4,968	658	1,430	103	192
(38)	PROCUREMENT & FACILITIES	12,283.6	2,997	2,997	2,997	2,997	298
(38)	ENTERPRISE SERVICES	46,048.8	19,234	5,236	12,993	7,468	1,117
(39)	HUMAN RESOURCES	11,000.2	4,595	1,251	3,104	1,784	267
(40)	**TOTAL CORPORATE GROUPS**	**107,993.6**	**52,782**	**13,472**	**25,324**	**13,727**	**2,688**
(41)							
(42)	GENERATION SERVICES	11,909.6	11,593	0	0	0	317
(43)	OTHER EXPENSES	7,377.5	3,082	839	2,082	1,196	179
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**328,005.320**	**151,538**	**37,261**	**89,333**	**41,653**	**8,220**

(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	22,095	9,246	17,398	426	1,311
(53)	**DEPRECIATION:**						
(54)	STEAM	47,964	46,689	0	0	0	1,275
(55)	HYDRO	16,577	16,136	0	0	0	441
(56)	WIND	13,294	12,941	0	0	0	353
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,015	6,828	0	0	0	186
(58)	OTHER GAS TURBINE	2,880	2,803	0	0	0	77
(59)	GENERATION BATTERIES	8,575	8,347	0	0	0	228
(60)	RADIAL TO GENERATION TRANS.	3,169	3,085	0	0	0	84
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	26,554	0	25,717	0	0	837
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65)	DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66)	DISTRIBUTION - Substations	9,066	0	0	8,862	0	204
(67)	DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,480	0	471
(68)	DISTRIBUTION - OH Lines	12,194	0	0	11,920	0	274
(69)	DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	66
(70)	DISTRIBUTION -Line Transformers	28,382	0	0	27,744	0	638
(71)	DISTRIBUTION -Services	4,147	0	0	4,054	0	93
(72)	DISTRIBUTION -Meters	8,124	0	0	7,942	0	183
(73)	DISTRIBUTION - Streetlight Related	4,585	0	0	4,482	0	103
(74)	GENERAL PROPERTY	61,515	17,152	10,649	25,949	6,251	1,514
(75)	**TOTAL DEPRECIATION**	282,428	113,980	36,366	118,642	6,251	7,189
(76)							
(77)	INTEREST NET	141,804	62,542	24,237	46,267	5,113	3,645
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	-9,835	-4,338	-1,681	-3,209	-355	-253
(80)							
(81)	**TOTAL EXPENSES**	**$1,713,859**	**$1,242,010**	**$105,428**	**$268,431**	**$53,089**	**$44,901**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(5,743.1)	0	0	0	-5,743	0
(86)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	0	-3,494	0
(87)	NSF	(158.5)	0	0	0	-159	0
(88)	RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89)	WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90)	POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91)	STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92)	AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93)	OTHER REVENUE	(4,496.0)	-3,346	-284	-723	-143	0
(94)							
(95)	**NET INCOME**	201,297.884	88,781	34,405	65,678	7,259	5,174
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,870,309**	**$1,322,427.536**	**$139,549.324**	**$317,022.455**	**$41,234.302**	**$50,075.181**

Storm Update
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) FUEL	442,104	418,534	-	-	-	23,570.5	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,419	-	-	-	58.7	
(4) BIOMASS	20,303	20,238	-	-	-	65.0	
(5) MARITIME LINK	200,473	199,832				641.4	
(6) WIND ENRIS	33,418	33,314	-	-	-	104.3	
(7) WIND NRIS	111,508	111,164				344.7	
(8) IMPORTS	94,697	94,384	-	-	-	313.0	
(9) BUTU CAPACITY CREDIT	-	308.6				(308.6)	
(10) **TOTAL**	**920,981**	**896,193**	**-**	**-**	**-**	**24,788.918**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	59,047	57,478	-	-	-	1,570	
(14) HYDRO OPERATING & MAINT.	1,879	1,829	-	-	-	50	
(15) WIND - OPERATING & MAINT.	8,365	8,143	-	-	-	222	
(16) SOLAR - OPERATING & MAINT.	130	-				130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,558	-	-	-	179	
(17) LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,548	-	-	-	42	
(19) FUEL PROCUREMENT	6,651	6,475	-	-	-	177	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,463	1,424	-	-	-	39	
(23) **TOTAL POWER PRODUCTION**	**86,507.2**	**84,081**	**-**	**-**	**-**	**2,426**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,808	1,303	130	301	27	47	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,779	1,720	1,035	570	302	F - 4
(28) LEGAL SERVICES	5,043	3,634	363	839	76	132	F - 2
(29) EXTERNAL RELATIONS	3,451	1,441	392	974	560	84	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	138	58	109	3	8	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,023**	**14,296**	**2,663**	**3,257**	**1,235**	**572**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,424	-	22,686	-	-	739	
(41) EHV and HV STORM EXPENSES	273		265	-	-	9	
(42) **DISTRIBUTION:**							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,913	-	803	
OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,275	-	535	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(50)							
(51) **TOTAL DISTRIBUTION**	**62,162.1**	**-**	**-**	**60,765**	**-**	**1,397**	
(52)							
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	85,859.459	-	22,950	60,765	-	2,144	
(54)							
(55) **GENERATION SERVICES**	11,910	11,593				317	
(56)							
(57) **CUSTOMER SERVICE**							
(58) **CUSTOMER SERVICE**							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,456	24	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,672	60	
(61) **CALL CENTRE:**							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,801	112	
(64) **REVENUE OPERATIONS:**							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,256	37	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26.725	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,404	23	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,528	74	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES							
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,969	82	
(73) MARKETING & SALES							
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) **TOTAL CUSTOMER SERVICE**	**28,358**	**-**	**-**	**1,162**	**26,729**	**466**	

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	1,358	136	314	28	49	F - 2
(3)	Other Expenses	7,402	5,334	532	1,231	112	193	F - 2
(4)	**Subtotal**	9,287	6,692	668	1,544	140	242	
(5)								
(6)	**FINANCE GROUP**							
(7)	INTERNAL AUDIT	1,782	1,284	128	296	27	46	F - 2
(8)	INVESTOR RELATIONS	272	119	50	94	2	7	F - 3
(9)	DIRECTOR FINANCE	457	329	33	76	7	12	F - 2
(10)	TREASURER	427	307	31	71	6	11	F - 2
(11)	CORPORATE TAX	890	389	163	307	8	23	F - 3
(12)								
(13)	GM FINANCE	-						
(14)	CORPORATE CONTROLLER	3,523	2,539	253	586	53	92	F - 2
(15)	CORP. PERFORMANCE & BACK OFFICE	-						
(16)								
(17)	**TOTAL FINANCE**	7,350	4,968	658	1,430	103	192	
(18)								
(19)	**ENTERPRISE SERVICES**							
(20)	PROCUREMENT & FACILITIES	12,284	2,997	2,997	2,997	2,997	298	F - 5
(21)	INFORMATION TECHNOLOGY	46,049	19,234	5,236	12,993	7,468	1,117	F - 1
(22)								
(23)	**TOTAL ENTERPRISE SERVICES**	58,332	22,231	8,233	15,990	10,464	1,415	
(24)								
(25)	**HUMAN RESOURCES**							
(26)	--HUMAN RESOURCES	11,000	4,595	1,251	3,104	1,784	267	F - 1
(27)								
(28)	OTHER EXPENSES	7,378	3,082	839	2,082	1,196	179	F - 1
(29)								
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	**326,120**	**150,179**	**37,126**	**89,019**	**41,624**	**8,171**	
(31)								
(32)	**TOTAL DIVISIONAL EXPENSES**	**328,005**	**151,538**	**37,261**	**89,333**	**41,653**	**8,220**	
(33)								
(34)	**COGS**	-	-	-	-	-	-	
(35)								
(36)	**DSM EXPENSES**	-	-	-	-	-	-	
(37)								
(38)	**FCR DEFERRAL**	-	-	-	-	-	-	
(39)								
(40)	**OTHER EXPENSES**	-	-	-	-	-	-	
(41)								
(42)	**CAPITAL RELATED EXPENSES**							
(43)								
(44)	GRANTS IN LIEU OF TAXES	50,476	22,095	9,246	17,398	426	1,311	
(45)	DEPRECIATION :							
(46)	STEAM	47,964	46,689	-	-	-	1,275	
(47)	HYDRO	16,577	16,136	-	-	-	441	
(48)	WIND	13,294	12,941	-	-	-	353	
(49)	SOLAR	61					61	
(50)	LM6000	7,015	6,828	-	-	-	186	
(51)	GAS TURBINE - OTHER	2,880	2,803	-	-	-	77	
(52)	GENERATION BATTERIES	8,575	8,347	-	-	-	228	
(53)	RADIAL TO GENERATION TRANS.	3,169	3,085	-	-	-	84	
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0	
(55)	Transmission - EHV and HV combined	26,554	-	25,717	-	-	837	
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	
(57)	DISTRIBUTION - Easements	3,065			2,996	-	69	
(58)	DISTRIBUTION - Other	1,359			1,328	-	31	
(59)	DISTRIBUTION - Substations	9,066			8,862	-	204	
(60)	DISTRIBUTION - Poles and Fixtures	20,951			20,480	-	471	
(61)	DISTRIBUTION - OH Lines	12,194			11,920	-	274	
(62)	DISTRIBUTION -UG Lines	2,953			2,886	-	66	
(63)	DISTRIBUTION -Line Transformers	28,382			27,744	-	638	
(64)	DISTRIBUTION -Services	4,147			4,054	-	93	
(65)	DISTRIBUTION -Meters	8,124			7,942	-	183	
(66)	DISTRIBUTION - Streetlight Related	4,585	-	-	4,482	-	103	
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,540	-	397	6,625	6,251	268.0	
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394	-	644	1,690	-	59.8	F - 6
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	7,735	-	2,658	4,878	-	198.7	F - 7
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	37,846	17,152	6,950	12,756	-	987.9	F - 8
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(72)	INTEREST NET	141,804	62,542	24,237	46,267	5,113	3,645	
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74)	CORPORATE TAXES	(9,835)	(4,338)	(1,681)	(3,209)	(355)	(253)	
(75)	-9835.167042							
(76)	**TOTAL OPERATING EXPENSES**	**1,713,859**	**1,242,010**	**105,428**	**268,431**	**53,089**	**44,901**	
(77)								
(78)	NON-OPERATING REVENUE:						-	
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80)	EXPORT SALES	-	-	-	-	-	-	
(81)	LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-	
(82)	CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-	
(83)	NSF	(159)	-	-	-	(159)	-	
(84)	RETAIL SALES	(1,491)	-	-	-	(1,491)	-	
(85)	WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-	
(86)	POLE SERVICES	(16,364)	-	-	(16,364)	-	-	
(87)	STEAM AND ASH SALES	(5,018)	(5,018)				-	
(88)	AMI OPT OUT CHARGE	(831)				(831)	-	
(89)	OTHER REVENUE	(4,496)	(3,346)	(284)	(723)	(143)	-	
(90)								
(91)	**PROFIT/LOSS**	201,298	88,781	34,405	65,678	7,259	5,174	$50,075
(92)								
(93)	**TOTAL NET EXPENSES**	**1,870,309**	**1,322,428**	**139,549**	**317,022**	**41,234**	**50,075**	
(94)								
(95)	Generation							
(96)	Transmission							
(97)	Distribution							
(98)	Retail							
(99)	Total							

EXHIBIT 4 - Detail A
PAGE 3 OF 6

NOVA SCOTIA POW
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FOR THE YEAR ENDING DEC
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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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	57,478	57,478	-	-	-	13.23%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	1,829	1,829	-	-	-	0.4%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,143	8,143	-	-	-	1.9%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,558	6,558	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	627	627	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,548	1,548	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,475	6,475	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,424	1,424	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	82,657	82,657	-	-	-	19.0%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,761	1,303	130	301	27	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,104	7,779	1,720	1,035	570	1.8%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,911	3,634	363	839	76	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,367	1,441	392	974	560	0.3%	0.3%	0.3%	0.9%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	308	138	58	109	3	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,451	14,296	2,663	3,257	1,235	3.3%	1.9%	1.0%	2.0%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separate item)	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	22,686	-	22,686	-	-	0.0%	16.2%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	265	-	265	-	-	0.0%	0.2%	0.0%	0.0%
(42) **DISTRIBUTION:**									
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	34,913	-	-	34,913	-	0.0%	0.0%	10.4%	0.0%
OVERHEAD LINES STORM EXPENSES	23,275	-	-	23,275	-	0.0%	0.0%	7.0%	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(50)			-	-	-	0.0%	0.0%	0.0%	0.0%
(51) **TOTAL DISTRIBUTION**	60,765	-	-	60,765	-	0.0%	0.0%	18.2%	0.0%
(52)									
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	83,715	-	22,950	60,765	-	0.0%	16.4%	18.2%	0.0%
(54)									
(55) **GENERATION SERVICES**	11,593	11,593	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)									
(57) **CUSTOMER SERVICE**									
(58) **CUSTOMER SERVICE**									
(59) CUSTOMER SERVICE EXPERIENCE	1,456	-	-	-	1,456	0.0%	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	3,672	-	-	-	3,672	0.0%	0.0%	0.0%	6.1%
(61) **CALL CENTRE:**									
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	6,801	-	-	-	6,801	0.0%	0.0%	0.0%	11.3%
(64) **REVENUE OPERATIONS:**									
(65) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.7%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.3%	0.0%
(68) METER SERVICES - FIELD	1,404	-	-	-	1,404	0.0%	0.0%	0.0%	2.3%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,528	-	-	-	4,528	0.0%	0.0%	0.0%	7.5%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	4,969	-	-	-	4,969	0.0%	0.0%	0.0%	8.2%
(73) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75) **TOTAL CUSTOMER SERVICE**	27,892	-	-	1,162	26,729	0.0%	0.0%	0.3%	44.3%

EXHIBIT 4 - Detail A
PAGE 4 OF 6

NOVA SCOTIA
FUNCTIONALIZATION OF
FOR THE YEAR ENDIN
(IN THOUSANDS

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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	**REGULATORY AFFAIRS**									
(2)	Advocacy Expense	1,836	1,358	136	314	28	0.3%	0.1%	0.1%	0.0%
(3)	Other Expenses	7,209	5,334	532	1,231	112	1.2%	0.4%	0.4%	0.2%
(4)	**Subtotal**	9,045	6,692	668	1,544	140	1.5%	0.5%	0.5%	0.2%
(5)										
(6)	**FINANCE GROUP**									
(7)	INTERNAL AUDIT	1,735	1,284	128	296	27	0.3%	0.1%	0.1%	0.0%
(8)	INVESTOR RELATIONS	265	119	50	94	2	0.0%	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	445	329	33	76	7	0.1%	0.0%	0.0%	0.0%
(10)	TREASURER	415	307	31	71	6	0.1%	0.0%	0.0%	0.0%
(11)	CORPORATE TAX	867	389	163	307	8	0.1%	0.1%	0.1%	0.0%
(12)										
(13)	GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	3,432	2,539	253	586	53	0.6%	0.2%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)										
(17)	**TOTAL FINANCE**	7,159	4,968	658	1,430	103	1.1%	0.5%	0.4%	0.2%
(18)										
(19)	**ENTERPRISE SERVICES**									
(20)	PROCUREMENT & FACILITIES	11,986	2,997	2,997	2,997	2,997	0.7%	2.1%	0.9%	5.0%
(21)	INFORMATION TECHNOLOGY	44,932	19,234	5,236	12,993	7,468	4.4%	3.7%	3.9%	12.4%
(22)										
(23)	**TOTAL ENTERPRISE SERVICES**	56,918	22,231	8,233	15,990	10,464	5.1%	5.9%	4.8%	17.3%
(24)										
(25)	**HUMAN RESOURCES**									
(26)	--HUMAN RESOURCES	10,733	4,595	1,251	3,104	1,784	1.1%	0.9%	0.9%	3.0%
(27)										
(28)	OTHER EXPENSES	7,199	3,082	839	2,082	1,196	0.7%	0.6%	0.6%	2.0%
(29)										
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	317,949	150,179	37,126	89,019	41,624	34.6%	26.5%	26.6%	69.0%
(31)										
(32)	**TOTAL DIVISIONAL EXPENSES**	**319,785**	**151,538**	**37,261**	**89,333**	**41,653**	34.9%	26.6%	26.7%	69.0%
(33)										
(34)	**COGS**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)										
(36)	**DSM EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)										
(38)	**FCR DEFERRAL**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	**OTHER EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)										
(42)	**CAPITAL RELATED EXPENSES**									
(43)										
(44)	GRANTS IN LIEU OF TAXES	49,165	22,095	9,246	17,398	426	5.1%	6.6%	5.2%	0.7%
(45)	DEPRECIATION :									
(46)	STEAM	46,689	46,689	-	-	-	10.7%	0.0%	0.0%	0.0%
(47)	HYDRO	16,136	16,136	-	-	-	3.7%	0.0%	0.0%	0.0%
(48)	WIND	12,941	12,941	-	-	-	3.0%	0.0%	0.0%	0.0%
(49)	SOLAR	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50)	LM6000	6,828	6,828	-	-	-	1.6%	0.0%	0.0%	0.0%
(51)	GAS TURBINE - OTHER	2,803	2,803	-	-	-	0.6%	0.0%	0.0%	0.0%
(52)	GENERATION BATTERIES	8,347	8,347	-	-	-	1.9%	0.0%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.	3,085	3,085	-	-	-	0.7%	0.0%	0.0%	0.0%
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55)	Transmission - EHV and HV combined	25,717	-	25,717	-	-	0.0%	18.4%	0.0%	0.0%
(56)	DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements	2,996	-	-	2,996	-	0.0%	0.0%	0.9%	0.0%
(58)	DISTRIBUTION - Other	1,328	-	-	1,328	-	0.0%	0.0%	0.4%	0.0%
(59)	DISTRIBUTION - Substations	8,862	-	-	8,862	-	0.0%	0.0%	2.7%	0.0%
(60)	DISTRIBUTION - Poles and Fixtures	20,480	-	-	20,480	-	0.0%	0.0%	6.1%	0.0%
(61)	DISTRIBUTION - OH Lines	11,920	-	-	11,920	-	0.0%	0.0%	3.6%	0.0%
(62)	DISTRIBUTION -UG Lines	2,886	-	-	2,886	-	0.0%	0.0%	0.9%	0.0%
(63)	DISTRIBUTION -Line Transformers	27,744	-	-	27,744	-	0.0%	0.0%	8.3%	0.0%
(64)	DISTRIBUTION -Services	4,054	-	-	4,054	-	0.0%	0.0%	1.2%	0.0%
(65)	DISTRIBUTION -Meters	7,942	-	-	7,942	-	0.0%	0.0%	2.4%	0.0%
(66)	DISTRIBUTION - Streetlight Related	4,482	-	-	4,482	-	0.0%	0.0%	1.3%	0.0%
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,272	-	397	6,625	6,251	0.0%	0.3%	2.0%	10.4%
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,334	-	644	1,690	-	0.0%	0.5%	0.5%	0.0%
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	7,536	-	2,658	4,878	-	0.0%	1.9%	1.5%	0.0%
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	36,858	17,152	6,950	12,756	-	3.9%	5.0%	3.8%	0.0%
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	INTEREST NET	138,159	62,542	24,237	46,267	5,113	14.4%	17.3%	13.8%	8.5%
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES	(9,582)	(4,338)	(1,681)	(3,209)	(355)	-1.0%	-1.2%	-1.0%	-0.6%
(75)	-9835.167042						0.0%	0.0%	0.0%	0.0%
(76)	**TOTAL OPERATING EXPENSES**	**772,766**	**345,817**	**105,428**	**268,431**	**53,089**	79.6%	75.4%	80.3%	88.0%
(77)										
(78)	NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
(79)	GREEN POWER SURCHARGE	0	0	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%	0.0%
(81)	LATE PAYMENT CHARGES	0	0	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%	0.0%
(83)	NSF	0	0	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%	0.0%
(85)	WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86)	POLE SERVICES	0	0	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%	0.0%
(88)	AMI OPT OUT CHARGE	0	0	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%	0.0%
(90)										
(91)	**PROFIT/LOSS**	196,124	88,781	34,405	65,678	7,259	20.4%	24.6%	19.7%	12.0%
(92)										
(93)	**TOTAL NET EXPENSES**	**968,890**	**434,598**	**139,833**	**334,110**	**60,348**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
(94)										
(95)	Generation									
(96)	Transmission									
(97)	Distribution									
(98)	Retail									
(99)	Total									

EXHIBIT 4 - Detail A
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NOVA SCOTIA POW
FUNCTIONALIZATION OF OPE
FOR THE YEAR ENDING DEC
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	2.5	(2)	41	117	-	21	175	1,195	20	1,570
(14) HYDRO OPERATING & MAINT.	0.1	(0)	1	4	-	1	6	38	1	50
(15) WIND - OPERATING & MAINT.	0.4	(0)	6	17	-	3	25	169	3	222
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.3	(0)	5	13	-	2	20	136	2	179
(17) LM6000 OPERATING & MAINT.	0.0	(0)	0	1	-	0	2	13	0	17
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.1	(0)	1	3	-	1	5	32	1	42
(19) FUEL PROCUREMENT	0.3	(0)	5	13	-	2	20	135	2	177
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	1	3	-	1	4	30	0	39
(23) **TOTAL POWER PRODUCTION**	3.7	(3)	59	168	-	30	251	1,719	29	2,257
(24)	-	-	-	-	-	-	-	-	-	-
(25) **CORPORATE GROUPS**	-	-	-	-	-	-	-	-	-	-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	1	3	0	1	5	37	1	47
(27) CORP. SECRETARY & INSURANCE	0.5	0	6	16	0	4	34	233	8	302
(28) LEGAL SERVICES	0.2	(0)	3	7	0	2	15	102	2	132
(29) EXTERNAL RELATIONS	0.2	1	1	3	0	1	10	66	2	84
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	7	0	8
(31)										
(32) **TOTAL CORPORATE GROUPS**	0.9	1	10	30	0	7	65	444	14	572
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	-	-	-	-	-	15	83	568	72	739
(41) EHV and HV STORM EXPENSES	-	-	-	-	-	0	1	7	1	9
(42) **DISTRIBUTION:**										-
(43) SUBSTATIONS	0.1	-	-	-	-	-	4	29	-	33
(44) OVERHEAD LINES BEFORE STORM EXPENSES	2.0	-	-	-	-	-	102	699	-	803
OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	68	466	-	535
(45) UNDERGROUND LINES	0.0	-	-	-	-	-	2	11	-	13
(46) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(48) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(49) STREET LIGHTING	0.0	-	-	-	-	-	2	11	-	13
(50)										
(51) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	178	1,216	-	1,397
(52)										
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	16	262	1,791	73	2,144
(54)										
(55) **GENERATION SERVICES**	0.5	(0)	8	24	-	4	35	241	4	317
(56)										
(57) **CUSTOMER SERVICE**										
(58) **CUSTOMER SERVICE**										
(59) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	18	1	24
(60) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	7	45	2	60
(61) **CALL CENTRE:**										
(62) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	2	15	1	20
(63) CUSTOMER CARE	0.6	8	-	3	1	0	12	83	3	112
(64) **REVENUE OPERATIONS:**										
(65) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	4	28	1	37
(66) METER DATA SERVICES	0.0	1	-	0	0	0	1	5	0	7
(67) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	3	23	-	27
(68) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	17	1	23
(69) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	8	55	2	74
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(71) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(72) BAD DEBT EXPENSE	0.4	6	-	2	0	0	9	61	2	82
(73) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(75) **TOTAL CUSTOMER SERVICE**	2	33	-	13	2	1	51	351	13	466

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.
FUNCTIONALIZATION OF OPERATING EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2026
(IN THOUSANDS OF DOLLARS)

		(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
(1)	**REGULATORY AFFAIRS**										
(2)	Advocacy Expense	0.1	(0)	1	3	0	1	6	38	1	49
(3)	Other Expenses	0.3	(0)	4	11	0	2	22	150	4	193
(4)	**Subtotal**	0.4	(0)	5	14	0	3	28	189	5	242
(5)											
(6)	**FINANCE GROUP**										
(7)	INTERNAL AUDIT	0.1	(0)	1	3	0	1	5	36	1	46
(8)	INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	6	0	7
(9)	DIRECTOR FINANCE	0.0	(0)	0	1	0	0	1	9	0	12
(10)	TREASURER	0.0	(0)	0	1	0	0	1	9	0	11
(11)	CORPORATE TAX	0.0	(0)	0	1	0	0	3	18	1	23
(12)											
(13)	GM FINANCE	-	-	-	-	-	-	-	-	-	-
(14)	CORPORATE CONTROLLER	0.2	(0)	2	5	0	1	10	72	2	92
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
(16)											
(17)	**TOTAL FINANCE**	0.3	(0)	4	10	0	2	22	150	4	192
(18)											
(19)	**ENTERPRISE SERVICES**										
(20)	PROCUREMENT & FACILITIES	0.6	4	2	8	0	3	34	234	12	298
(21)	INFORMATION TECHNOLOGY	2.2	9	14	43	1	11	129	883	27	1,117
(22)											
(23)	**TOTAL ENTERPRISE SERVICES**	2.8	12	16	51	1	14	163	1,117	39	1,415
(24)											
(25)	**HUMAN RESOURCES**										
(26)	--HUMAN RESOURCES	0.5	2	3	10	0	3	31	211	6	267
(27)											
(28)	OTHER EXPENSES	0.4	1	2	7	0	2	21	141	4	179
(29)											
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Expense**	15	47	107	327	3	80	927	6,344	190	8,041
(31)											
(32)	**TOTAL DIVISIONAL EXPENSES**	15	47	108	330	3	81	933	6,382	191	8,090
(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	2	(0)	16	45	0	14	153	1,044	37	1,311
(45)	DEPRECIATION :										
(46)	STEAM	2	(1)	33	95	-	17	142	971	16	1,275
(47)	HYDRO	1	(1)	11	33	-	6	49	336	6	441
(48)	WIND	1	(0)	9	26	-	5	39	269	5	353
(49)	SOLAR	-	-	-	-	-	-	-	-	-	-
(50)	LM6000	0	(0)	5	14	-	2	21	142	2	186
(51)	GAS TURBINE - OTHER	0	(0)	2	6	-	1	9	58	1	77
(52)	GENERATION BATTERIES	0	(0)	6	17	-	3	25	174	3	228
(53)	RADIAL TO GENERATION TRANS.	0	(0)	2	6	-	1	9	64	1	84
(54)	Transmission - HV (not aplicable as a separate item)	-	-	-	-	-	0	0	0	0	0
(55)	Transmission - EHV and HV combined	-	-	-	-	-	17	94	644	82	837
(56)	DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
(57)	DISTRIBUTION - Easements	0	-	-	-	-	-	9	60	-	69
(58)	DISTRIBUTION - Other	0	-	-	-	-	-	4	27	-	31
(59)	DISTRIBUTION - Substations	1	-	-	-	-	-	26	177	-	204
(60)	DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	60	410	-	471
(61)	DISTRIBUTION - OH Lines	1	-	-	-	-	-	35	239	-	274
(62)	DISTRIBUTION -UG Lines	0	-	-	-	-	-	8	58	-	66
(63)	DISTRIBUTION -Line Transformers	2	-	-	-	-	-	81	555	-	638
(64)	DISTRIBUTION -Services	0	-	-	-	-	-	12	81	-	93
(65)	DISTRIBUTION -Meters	0	-	-	-	-	-	23	159	-	183
(66)	DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	13	90	-	103
(67)	GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	32	219	4	268
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	0	-	-	-	-	0	7	50	2	60
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	0	-	-	-	-	2	24	164	8	199
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	2	(1)	12	35	-	11	115	786	28	988
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
(72)	INTEREST NET	6	4	44	130	0	39	423	2,896	101	3,645
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
(74)	CORPORATE TAXES	(0)	(0)	(3)	(9)	(0)	(3)	(29)	(201)	(7)	(253)
(75)	-9835.167042	-	-	-	-	-	-	-	-	-	-
(76)	**TOTAL OPERATING EXPENSES**	35	55	246	731	4	197	2,317	15,853	481	19,921
(77)		0	0	0	0	0	0	0	0	0	0
(78)	NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
(79)	GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
(80)	EXPORT SALES	-	-	-	-	-	-	-	-	-	-
(81)	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
(82)	CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
(83)	NSF	-	-	-	-	-	-	-	-	-	-
(84)	RETAIL SALES	-	-	-	-	-	-	-	-	-	-
(85)	WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
(86)	POLE SERVICES	-	-	-	-	-	-	-	-	-	-
(87)	STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
(88)	AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
(89)	OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
(90)											
(91)	**PROFIT/LOSS**	8	6	63	185	1	55	601	4,111	144	5,174
(92)											
(93)	**TOTAL NET EXPENSES**	43.796	61	309	916	5	253	2,918	19,964	625	**25,095**
(94)											
(95)	Generation	19.2	(14)	309	886	-	157	1,321	9,038	152	11,868
(96)	Transmission	-	-	-	-	-	94	512	3,502	444	4,553
(97)	Distribution	19.6	-	-	-	-	-	977	6,686	-	7,682
(98)	Retail	5.0	75	-	30	5	1	108	739	29	992
(99)	Total	43.796	61	309	916	5	253	2,918	19,964	**625.113**	25,095

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	22,950	747	23,697
(3)	NON-DIRECT	14,311	466	14,777
(4)	TOTAL OPER. & MAINT.	37,261	1,213	38,474
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	25,717	837	26,554
(8)	GENERAL PROPERTY	10,649	347	10,995
(9)	TOTAL DEPRECIATION	36,366	1,184	37,549
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	(3,065)	(100)	(3,165)
(13)	REGULATORY AMORTIZATION	1,384	45	1,429
(14)	GRANTS IN LIEU OF TAXES	9,246	301	9,547
(15)	TOTAL TAX	7,565	246	7,811
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	24,627	802	25,429
(19)	LESS: AFUDC INTEREST	(391)	(13)	(403)
(20)	INTEREST TOTAL	24,237	789	25,026
(21)				
(22)	**RETAINED EARNINGS**	34,405	1,120	35,525
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(284)	-	(284)
(25)				
(26)	**TOTAL**	139,549	4,553	144,102

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
	GENERATION FUNCTION				
(1)	FUEL	418,534	$0	$418,534	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	18,419	$8,521	$9,898	-
(3)	PURCHASES - BIOMASS	20,238	$5,486	$14,752	-
(4)	MARITIME LINK	199,832	$92,452	$107,380	
(5)	PURCHASES - WIND ERIS	33,314	15,411.3	17,902.4	-
(6)	PURCHASES - WIND NRIS	111,164	51,424.1	59,739.5	
(7)	IMPORTS	94,384	0	94,384.3	-
(8)	BUTU CAPACITY CREDIT	309	309	0	
(8)	OPER. & MAINT. - STEAM	111,228	51,458	59,770	-
(9)	OPER. & MAINT. - HYDRO	3,540	1,638	1,902	-
(10)	OPER. & MAINT. - WIND	15,757	7,290	8,467	-
(11)	OPER. & MAINT. - BIOMASS	12,690	5,871	6,819	-
(12)	OPER. & MAINT. - LM6000	1,213	561	652	-
(13)	OPER. & MAINT. - OTHER CT's	2,996	2,996	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,756	1,275	1,481	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,358.5	628	730	-
(18)	GRANTS IN LIEU OF TAXES	22,095	10,222	11,873	-
(19)	**Depreciation:**				
(20)	STEAM	46,689	21,600	25,089	-
(21)	HYDRO	16,136	7,465	8,671	-
(22)	WIND	12,941	5,987	6,954	-
(23)	LM6000	6,828	3,159	3,669	-
(24)	GAS TURBINE - OTHER	2,803	1,297	1,506	-
(25)	GENERATION BATTERIES	8,347	3,861	4,485	-
(26)	RADIAL TO GENERATION TRANS.	3,085	1,427	1,658	-
(27)	GENERAL PROPERTY	17,152	7,935	9,217	-
(28)					
(29)	INTEREST NET OF AFUDC	62,542	25,209	37,333	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-4,338	-1,748	-2,589	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,018	-1,340	-3,677	-
(35)	OTHER REVENUE	-3,346	-894	-2,452	-
(36)	RETURN (PROFIT/LOSS)	88,781	35,786	52,996	-
(37)					
(38)	**TOTAL GENERATION**	**$1,322,428**	**$365,285.79**	**$957,142**	**-**

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 aplicable 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**	**-**
(18)					
(19)	**Transmission - EHV and HV combined**				
(20)					
(21)	O&M - EHV Before Storm Expense	36,861	36,861	0	-
(22)	O&M - EHV Storm Expense	265	265	0	-
(23)	REG. AFFAIRS - ADVOCACY EXPENSE	136	136	0	-
(24)	GRANTS IN LIEU OF TAXES	9,246	9,246	0	-
(25)	**Depreciation:**				
(26)	TRANSMISSION	25,717	25,717	0	-
(27)	GENERAL PROPERTY	10,649	10,649	0	-
(28)					
(29)	INTEREST NET OF AFUDC	24,237	24,237	0	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-1,681	-1,681	0	-
(32)	**Non-Operating Revenue:**				
(33)	OTHER REVENUE	-284	-284	0	-
(34)	FCR DEFERRAL	0	0	0	-
(35)	RETURN (PROFIT/LOSS)	34,405	34,405	0	-
(36)					
(37)	**TOTAL - EHV and HV Combined**	**139,549**	**139,549**	**0**	**-**
(38)					
(39)	**TOTAL TRANSMISSION**	**$139,549**	**$139,549.32**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,076	$2,076	$0	-
(3)	OVERHEAD LINES Before Storm Expense	57,722	13,049	0	44,673.5
(4)	OVERHEAD LINES Storm Expense	25,923	8,699	0	17,223.8
(5)	UNDERGROUND LINES	814	212	0	602.1
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,671	0	0	1,670.8
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	314	82	0	232.0
(9)	GRANTS IN LIEU OF TAXES	17,071	9,520	0	7,550.4
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	2,996	1,501	0	1,494.9
(13)	DISTRIBUTION - Other	1,328	666	0	662.7
(14)	DISTRIBUTION - Substations	8,862	8,862	0	-
(15)	DISTRIBUTION - Poles and Fixtures	20,480	5,325	0	15,155.2
(16)	DISTRIBUTION - OH Lines	11,920	6,282	0	5,638.1
(17)	DISTRIBUTION -UG Lines	2,886	655	0	2,231.1
(18)	DISTRIBUTION -Line Transformers	27,744	27,744	0	-
(19)	DISTRIBUTION -Services	4,054	0	0	4,053.9
(20)	DISTRIBUTION -Meters	7,942	0	0	7,941.6
(21)	GENERAL PROPERTY	25,949	15,035	0	10,914.2
(22)					
(23)	INTEREST NET OF AFUDC	45,397	25,318	0	20,079.0
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	-3,149	-1,756	0	(1,392.6)
(26)	RETURN (PROFIT/LOSS)	64,443	35,940	0	28,503.1
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	814	814	0	-
(30)	GRANTS IN LIEU OF TAXES	327	327	0	-
(31)	DEPRECIATION	4,482	4,482	0	-
(32)	INTEREST NET OF AFUDC	870	870	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	-60	-60	0	-
(35)	RETURN (PROFIT/LOSS)	1,236	1,236	0	-
(36)	**Subtotal**	7,668	7,668	0	-
(37)					
(38)	POLE SERVICES	-16,364	-5,491	0	(10,872.9)
(39)	OTHER REVENUE	-723	-349	0	(373.7)
(40)					
(41)	**TOTAL DISTRIBUTION**	**$317,022**	**$161,035.26**	**$0**	**155,987.2**

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)					
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,638	0	0	8,638.5
(2)	CALL CENTRE	13,495	0	0	13,495.2
(3)	BILLING SERVICES & PAYMENTS	3,800	0	0	3,800.1
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	730	0	0	729.7
(6)	METER SERVICES - FIELD	2,365	0	0	2,365.3
(7)	ELECT. WIRING INSPECT. - FIELD	7,627	0	0	7,627.0
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,969	0	0	4,968.7
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	28	0	0	28.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	426	0	0	426.4
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,251	0	0	6,250.7
(17)	INTEREST NET OF AFUDC	5,113	0	0	5,113.5
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	-355	0	0	(354.7)
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24)	NSF	(158.5)	0	0	(158.5)
(25)	RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26)	WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27)	AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28)	OTHER REVENUE	(143.0)	0	0	(143.0)
(29)	RETURN (PROFIT/LOSS)	7,259.1	0	0	7,259.1
(30)					
(31)	**TOTAL RETAIL**	**$41,234**	**$0**	**$0**	**41,234.3**
(32)					
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,820,234**	**$665,870.370**	**$957,141.747**	**197,221.5**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

(1)	***INTERMEDIATE CLASSIFICATION***					
(2)						
(3)	THERMAL O&M	$111,228				
(4)	HYDRO O&M	3,540				
(5)	WIND O&M	15,757				
(6)	BIOMASS O&M	12,690				
(7)	LM6000 O&M	1,213				
(8)	OTHER CT's O&M	2,996				
(9)	GENERATION BATTERIES	$0				
(10)	RADIAL TO GENERATION TRANS.	$2,756				
(11)						
(12)	NET THERMAL O&M	$150,179				
(13)						
(14)	THERMAL O&M	$0			Intermediate Classification Factor	
(15)	HYDRO O&M	0		Was:	16%	
(16)	WIND O&M	0		Now:	0%	
(17)						
(18)	BIOMASS O&M	0				
(19)						
(20)	LM6000 O&M	0				
(21)						
(22)						
(23)	OTHER CT's O&M	0				
(24)						
(25)	THERMAL VARIABLE O&M	$0				
(26)						
(27)	THERMAL O&M	$111,228				
(28)						
(29)	HYDRO O&M	3,540				
(30)	WIND O&M	15,757				
(31)	BIOMASS O&M	12,690				
(32)	LM6000 O&M	1,213				
(33)	OTHER CT's O&M	2,996				
	GENERATION BATTERIES	0				
	RADIAL TO GENERATION TRANS.	2,756				
(34)						
(35)	NET THERMAL O&M D&E SPLIT	$150,179				
(36)						
(37)	THERMAL O&M DMD. ALLOC. %	46.26%				
(38)	THERMAL O&M ENG. ALLOC. %	53.74%				
(39)						
(40)	BIOMASS DEMAND ALLOC %	46.26%				
(41)						
(42)	BIOMASS ENERGY ALLOC %	53.74%				
(43)						
(44)		NRIS	ERIS			
(45)	WIND O&M DMD. ALLOC. %	46.26%	46.26%			
(46)	WIND O&M ENG. ALLOC. %	53.74%	53.74%			
(47)						
(48)						
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%				
(50)						
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%				
(52)						
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**	
(54)						
(55)	GEN. PROP. ALLOC. - GEN.	7,935	9,217		0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0		0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,649	0		0	
(58)	GEN. PROP. ALLOC. - DIST.	15,035	0		10,914	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0		6,251	
(60)						
(61)	TOTAL	33,619	9,217		17,165	

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	8,521	5,474.31	279.46	1,516.52	172.86	155.35	199.69	309.97	255.53	118.10	39.63	See BCF File
(3)	PURCHASES - BIOMASS	5,486	3,523.99	179.90	976.23	111.28	100.00	128.55	199.54	164.49	76.03	25.51	See BCF File
(4)	MARITIME LINK	92,452	59,392.76	3,032.00	16,453.20	1,875.46	1,685.40	2,166.51	3,362.97	2,772.32	1,281.35	429.97	See BCF File
(5)	PURCHASES - WIND ERIS	15,411	9,900.52	505.42	2,742.68	312.63	280.95	361.15	560.59	462.13	213.60	71.67	See BCF File
(6)	PURCHASES - WIND NRIS	51,424	33,035.77	1,686.48	9,151.69	1,043.18	937.46	1,205.07	1,870.57	1,542.03	712.72	239.16	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	309	198.22	10.12	54.91	6.26	5.63	7.23	11.22	9.25	4.28	1.44	See BCF File
(9)	OPER. & MAINT. - STEAM	51,458	33,057	1,688	9,158	1,044	938	1,206	1,872	1,543	713	239	D-3A
(10)	OPER. & MAINT. - HYDRO	1,638	1,052	54	291	33	30	38	60	49	23	8	D-3A
(11)	OPER. & MAINT. - WIND	7,290	4,683	239	1,297	148	133	171	265	219	101	34	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,871	3,772	193	1,045	119	107	138	214	176	81	27	D-3A
(13)	OPER. & MAINT. - LM6000	561	360	18	100	11	10	13	20	17	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	2,996	1,925	98	533	61	55	70	109	90	42	14	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.	1,275	819	42	227	26	23	30	46	38	18	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	628	305	48	247	0	28	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,222	6,567	335	1,819	207	186	240	372	307	142	48	P-7
(20)	DEPRECIATION	52,732	33,876	1,729	9,384	1,070	961	1,236	1,918	1,581	731	245	EXH 6D
(21)	INTEREST NET OF AFUDC	25,209	16,195	827	4,486	511	460	591	917	756	349	117	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	-1,748	-1,123	-57	-311	-35	-32	-41	-64	-52	-24	-8	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,340	-861	-44	-239	-27	-24	-31	-49	-40	-19	-6	O-8
(26)	OTHER REVENUE	-894	-574	-29	-159	-18	-16	-21	-32	-27	-12	-4	O-8
(27)	RETURN (PROFIT/LOSS)	35,786	22,989	1,174	6,369	726	652	839	1,302	1,073	496	166	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,165	7,173	366	1,987	226	204	262	406	335	155	52	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-5,558	0	0	0	0	0	0	0	-5,558	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	5,558	3,571	182	989	113	101	130	202	167	77	26	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-556	0	0	0	0	0	0	0	-556	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	556	357	18	99	11	10	13	20	17	8	3	D-3B
(34)													
(35)	**TOTAL GENERATION**	365,285.79	245,669	12,574	68,218	7,748	6,990	8,950	2,728	5,339	5,294	1,776	
(36)													
(37)	**TRANSMISSION**	365,286	0										
(38)													
(39)	Transmission - HV (not aplicable 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	36,861	23,680	1,209	6,560	748	672	864	1,341	1,105	511	171	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	265	170	9	47	5	5	6	10	8	4	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	136	66	10	53	0	6	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	9,246	5,940	303	1,645	188	169	217	336	277	128	43	P-8B
(5)	DEPRECIATION	36,366	23,362	1,193	6,472	738	663	852	1,323	1,090	504	169	EXH 6D
(6)	INTEREST NET OF AFUDC	24,237	15,570	795	4,313	492	442	568	882	727	336	113	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	-1,681	-1,080	-55	-299	-34	-31	-39	-61	-50	-23	-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	-284	-182	-9	-51	-6	-5	-7	-10	-8	-4	-1	O-9B
(12)	RETURN (PROFIT/LOSS)	34,405	22,102	1,128	6,123	698	627	806	1,251	1,032	477	160	P-15B
(13)													
(14)	**TOTAL - EHV**	139,549	89,628	4,582	24,864	2,828	2,548	3,267	5,071	4,181	1,932	648	
(15)													
(16)	**TOTAL TRANSMISSION**	139,549.32	89,628	4,582	24,864	2,828	2,548	3,267	5,071	4,181	1,932	648	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,036	16,175	888	4,712	435	520	622	359	0	104	220	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	82	40	6	32	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,520	6,511	359	1,881	113	208	233	99	0	27	89	P-9
(22)	DEPRECIATION	66,069	45,185	2,488	13,055	784	1,447	1,620	688	0	186	616	EXH 6D
(23)	INTEREST NET OF AFUDC	25,318	17,305	953	5,000	302	554	621	265	0	72	246	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	-1,756	-1,200	-66	-347	-21	-38	-43	-18	0	-5	-17	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-5,491	-3,734	-206	-1,083	-78	-120	-138	-63	0	-19	-51	P-21
(27)	OTHER REVENUE	-349	-226	-12	-66	-4	-7	-8	-4	0	-1	-20	O-10
(28)	RETURN (PROFIT/LOSS)	35,940	24,565	1,353	7,098	429	787	882	376	0	102	349	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	814	0	0	0	0	0	0	0	0	0	814	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33)	Depreciation	4,482	0	0	0	0	0	0	0	0	0	4,482	EXH 6D
(34)	INTEREST NET OF AFUDC	870	0	0	0	0	0	0	0	0	0	870	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	-60	0	0	0	0	0	0	0	0	0	-60	P-16B
(37)	RETURN (PROFIT/LOSS)	1,236	0	0	0	0	0	0	0	0	0	1,236	P-16B
(38)	**Subtotal**	7,668	0	0	0	0	0	0	0	0	0	7,668	
(39)													
(40)	**TOTAL DISTRIBUTION**	161,035.26	104,620	5,763	30,282	1,960	3,354	3,790	1,701	0	466	9,099	
(41)													
(42)	**TOTAL DEMAND**	**$665,870.370**	**$439,917**	**$22,919**	**$123,364**	**$12,536**	**$12,892**	**$16,007**	**$9,500**	**$9,520**	**$7,692**	**$11,524**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$418,534	216,789.3	14,489.4	89,681.7	13,847.6	10,189.7	17,155.0	26,346.0	21,990.8	4,996.9	3,047.3	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$9,898	4,876.6	339.3	2,166.3	352.9	253.5	438.2	680.0	605.2	108.0	77.8	See BCF
(3)	PURCHASES - BIOMASS	$14,752	7,315.54	510.35	3,239.30	525.57	376.22	643.21	999.64	863.08	164.87	114.27	See BCF
(4)	MARITIME LINK	$107,380	52,769.6	3,688.9	23,587.2	3,852.9	2,743.3	4,753.9	7,406.0	6,553.0	1,178.7	846.4	See BCF
(5)	PURCHASES - WIND ERIS	$17,902	8,950.43	614.49	3,890.75	625.65	452.80	777.00	1,199.21	1,055.06	199.02	137.97	See BCF
(6)	PURCHASES - WIND NRIS	$59,740	29,991.35	2,047.27	12,931.72	2,068.06	1,503.59	2,579.43	3,978.77	3,513.73	667.09	458.54	See BCF
(7)	IMPORTS	$94,384	45,040.38	3,236.93	21,009.25	3,525.19	2,473.09	4,349.47	6,849.60	6,128.67	995.95	775.79	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	59,770	30,409	2,060	12,894	2,029	1,480	2,521	3,891	3,346	693	449	E-1A
(9)	OPER. & MAINT. - HYDRO	1,902	968	66	410	65	47	80	124	106	22	14	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,467	4,308	292	1,827	287	210	357	551	474	98	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,819	3,469	235	1,471	231	169	288	444	382	79	51	E-1A
(12)	OPER. & MAINT. - LM6000	652	332	22	141	22	16	27	42	36	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,481	753	51	319	50	37	62	96	83	17	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	730	355	56	287	0	32	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	11,873	6,041	409	2,561	403	294	501	773	665	138	89	P-10
(19)	DEPRECIATION	61,249	31,162	2,111	13,213	2,079	1,516	2,583	3,987	3,429	710	460	EXH 6D
(20)	INTEREST NET OF AFUDC	37,333	18,994	1,286	8,054	1,267	924	1,575	2,430	2,090	433	280	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	-2,589	-1,317	-89	-559	-88	-64	-109	-169	-145	-30	-19	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,677	(1,863.25)	(126.95)	(796.38)	(125.82)	(91.52)	(155.87)	(240.90)	(206.75)	(42.32)	(27.72)	O-11
(26)	OTHER REVENUE	-2,452	-1,242	-85	-531	-84	-61	-104	-161	-138	-28	-18	O-11
(27)	RETURN (PROFIT/LOSS)	52,996	26,963	1,826	11,433	1,799	1,312	2,235	3,450	2,967	614	398	P-17
(28)													
(29)	**TOTAL GENERATION**	957,142	485,063	33,039	207,231	32,733	23,812	40,556	62,677	53,798	11,020	7,213	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$957,141.747**	**$485,063**	**$33,039**	**$207,231**	**$32,733**	**$23,812**	**$40,556**	**$62,677**	**$53,798**	**$11,020**	**$7,213**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$64,170	$58,019	$3,267	$1,443	$2	$271	$18	$3	$0	$0	$1,147	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	232	113	18	91	0	10	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,550	6,742	383	258	1	49	4	1	0	0	112	P-12
(6)	DEPRECIATION	48,092	42,945	2,443	1,646	3	311	27	6	0	0	711	EXH 6D
(7)	INTEREST NET OF AFUDC	20,079	17,944	1,020	672	1	127	11	2	0	0	301	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	-1,393	-1,245	-71	-47	-0	-9	-1	-0	-0	-0	-21	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-10,873	-9,849	-553	-226	-0	-42	-2	-0	0	-0	-199	P-22
(12)	OTHER REVENUE	-374	-335	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	28,503	25,473	1,448	954	2	180	15	3	0	0	427	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	155,987.199	139,807	7,936	4,781	9	895	72	15	0	0	2,471	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	9,991.826	7,441	943	822	33	120	53	50	42	1	486	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,638.458	5,191	901	1,426	203	155	249	394	0	24	95	O-15
(20)	CALL CENTRE	13,495.238	10,995	740	863	60	116	88	92	80	7	454	C-3
(21)	BILLING SERVICES	3,800.109	3,096	208	243	17	33	25	26	23	2	128	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	729.723	46	66	116	106	76	80	113	3	123	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,968.679	4,174	118	608	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	28.481	14	2	11	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	426.358	381	22	15	0	3	0	0	0	0	6	N/A
(29)	DEPRECIATION	6,250.665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30)	INTEREST NET OF AFUDC	5,113.484	4,019	215	495	57	62	104	104	0	19	38	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	(354.659)	-279	-15	-34	-4	-4	-7	-7	-0	-1	-3	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38)	WIRING INSPECTIONS	(7,253.478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39)	AMI OPT OUT CHARGE	(830.884)	-701	-47	-55	-4	-7	-6	-6	-5	-0	0	C-6
(40)	OTHER REVENUE	(143.015)	-110	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	7,259.065	5,706	306	703	80	88	148	147	0	28	54	N/A
(42)													
(43)	**TOTAL RETAIL**	41,233.873	32,183	2,594	3,351	414	527	297	701	116	176	876	
(44)	-		32,183										
(45)	**TOTAL CUSTOMER**	**197,221.072**	**171,990**	**10,530**	**8,131**	**423**	**1,422**	**369**	**716**	**116**	**176**	**3,347**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,820,233**	**$1,096,970**	**$66,488**	**$338,726**	**$45,691**	**$38,126**	**$56,932**	**$72,893**	**$63,434**	**$18,888**	**$22,084**	$22,084

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	$896,193	$477,259	$30,620	$187,401	$28,320	$21,157	$34,764	$53,774	$45,915	$10,717	$6,266
(4) Non-FAM-related	434,598	258,013	15,278	89,773	12,416	9,839	15,054	12,113	13,633	5,699	2,780
(5) Non-Operating Revenue Credit	-8,363	-4,540	-285	-1,726	-255	-193	-312	-483	-411	-101	-57
(6) **Subtotal**	1,322,428	730,732	45,613	275,448	40,481	30,802	49,507	65,405	59,137	16,314	8,989
(7)											
(8) **Transmission**											
(9) **Operating Costs**											
(10) EHV	$139,833	$89,810	$4,592	$24,915	$2,834	$2,553	$3,274	$5,082	$4,189	$1,936	$650
(11) HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12) Subtotal	$139,833	$89,810	$4,592	$24,915	$2,834	$2,553	$3,274	$5,082	$4,189	$1,936	$650
(13) Non-Operating Revenue Credit	($284)	($182)	($9)	($51)	($6)	($5)	($7)	($10)	($8)	($4)	($1)
(14) **Subtotal**	$139,549	$89,628	$4,582	$24,864	$2,828	$2,548	$3,267	$5,071	$4,181	$1,932	$648
(15)											
(16) **Distribution**											
(17) Non-Streetlight-related	$326,442	$258,573	$14,489	$36,449	$2,051	$4,421	$4,010	$1,784	$0	$486	$4,179
(18) Streetlight-related	$7,668	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,668
(19) Non-Operating Revenue Credit	($17,087)	($14,145)	($790)	($1,386)	($83)	($172)	($148)	($67)	($0)	($20)	($277)
(20) **Subtotal**	$317,022	$244,428	$13,699	$35,063	$1,968	$4,250	$3,862	$1,717	$0	$466	$11,570
(21)											
(22) **Retail**											
(23) Operating Costs	$60,347	$46,365	$3,824	$5,483	$552	$759	$743	$920	$148	$203	$1,350
(24) Non-Operating Revenue Credit	($19,114)	($14,182)	($1,230)	($2,132)	($138)	($232)	($446)	($219)	($32)	($27)	($474)
(25) **Subtotal**	$41,234	$32,183	$2,594	$3,351	$414	$527	$297	$701	$116	$176	$876
(26)											
(27) **Total**	**$1,820,233**	**$1,096,970**	**$66,488**	**$338,726**	**$45,691**	**$38,126**	**$56,932**	**$72,893**	**$63,434**	**$18,888**	**$22,084**
(28)											
(29) **Costs by Functional Areas (relative shares)**											
(30) Generation	73%	67%	69%	81%	89%	81%	87%	90%		86%	41%
(31) Transmission	8%	8%	7%	7%	6%	7%	6%	7%		10%	3%
(32) Distribution	17%	22%	21%	10%	4%	11%	7%	2%		2%	52%
(33) Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(34) **Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) **AVERAGE CUSTOMER COST CALC**											
(37) **Customer Related Costs**											
(38) Distribution bfr Non-Operationg Credit	167,234	149,991	8,508	5,018	9	940	75	16	0	0	2,676
(39) Retail bfr Non-Operatin Credit	60,347	46,365	3,824	5,483	552	759	743	920	148	203	1,350
(40) Subtotal	227,581	196,357	12,332	10,501	561	1,699	818	936	148	203	4,027
(41)											
(42) **Misc Rev Credit**											
(43) Distribution	(11,246.6)	-10,184	-572	-237	-0	-44	-2	-0	-0	-0	-206
(44) Retail	(19,113.6)	-14,182	-1,230	-2,132	-138	-232	-446	-219	-32	-27	-474
(45) Total	(30,360.2)	-24,366	-1,802	-2,369	-139	-277	-449	-219	-32	-27	-680
(46)											
(47) **Total**	197,221.1	171,990	10,530	8,131	423	1,422	369	716	116	176	3,347
(48) % of Total Cost	10.8%	15.7%	15.8%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.2%
(49)											
(50) Customers	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903
(51) Bill Months	6,478,161	5,867,114	329,312	134,880	240	25,219	2,105	434	12	12	118,832
(52)											
(53) **Average Monthly Cost per Customer**	**30.44**	**29.3143**	**31.98**	**60.28**	**1,762.10**	**56.39**	**175.31**	**1,651.36**		**14,672.12**	**28.17**

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

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Peak Dmd. in KWs (at Generator) 69,594
(4) Int Credit Amount 11,165
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

(9)			Demand Usage				Annual Credit Amount Calculation					
			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($7.638)	($5,557,947)	10.0%	($0.764)	($555,795)	($6,113,741)
(12)	Int Credit Amount - PHP	5,558										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	727,660										
(17)	Int Credit Amount - PHP	556										

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	$2,076	$1,372	$75	$401	$51	$44	$56	$47	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Ex	13,049	8,797	483	2,562	229	283	336	185	0	54	120	P-1
(5)	OVERHEAD LINES Storm Expense	8,699	5,864	322	1,708	152	189	224	124	0	36	80	P-1
(6)	UNDERGROUND LINES	212	143	8	42	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,849	16,175	888	4,712	435	520	622	359	0	104	1,034	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Ex	44,673	40,467	2,271	930	1	174	8	1	0	0	820	P-2
(19)	OVERHEAD LINES Storm Expense	17,224	15,602	876	359	0	67	3	1	0	0	316	P-2
(20)	UNDERGROUND LINES	602	545	31	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,671	1,404	89	141	1	28	6	2	0	0	0	P-6
(23)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)													
(27)	**TOTAL CUSTOMER**	64,170	58,019	3,267	1,443	2	271	18	3	0	0	1,147	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	9,992	7,441	943	822	33	120	53	50	42	1	486	EXHIBIT 6B
(33)	**TOTAL RETAIL**	9,992	7,441	943	822	33	120	53	50	42	1	486	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,076	1,372	75	401	51	44	56	47	0	12	19	P-3
(38)	OVERHEAD LINES	83,645	70,730	3,952	5,558	382	712	572	311	0	91	1,335	P-1
(39)	UNDERGROUND LINES	814	688	38	54	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,663	8,845	1,032	963	34	147	60	52	42	1	486	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**	**$99,011**	**$81,636**	**$5,098**	**$6,977**	**$470**	**$910**	**$693**	**$413**	**$42**	**$105**	**$2,666**	

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	$7,441	$1,995	$5,447
(2) SMALL GENERAL	943	134	809
(3) GENERAL	822	156	666
(4) GENERAL LARGE	33	11	22
(5) SMALL INDUSTRIAL	120	21	98
(6) MEDIUM INDUSTRIAL	53	16	37
(7) LARGE INDUSTRIAL	50	17	34
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	486	0	486
(11) TOTAL	$9,992	$2,365	$7,627
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	$4,174	$0	$4,174	$0	$4,174
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,174	$795	$4,968.7	$0	$4,968.68
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	$21,600	$13,876	$708	$3,844	$438	$394	$506	$786	$648	$299	$100	D-3A
(5)	HYDRO PRODUCTION	7,465	4,796	245	1,329	151	136	175	272	224	103	35	D-3A
(6)	WIND PRODUCTION	5,987	3,846	196	1,065	121	109	140	218	180	83	28	D-3A
(7)	LM6000 PRODUCTION	3,159	2,029	104	562	64	58	74	115	95	44	15	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,297	833	43	231	26	24	30	47	39	18	6	D-3A
(9)	GENERATION BATTERIES	3,861	2,481	127	687	78	70	90	140	116	54	18	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,427	917	47	254	29	26	33	52	43	20	7	D-3A
(11)	GENERAL PROPERTY	7,935	5,098	260	1,412	161	145	186	289	238	110	37	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	52,732	33,876	1,729	9,384	1,070	961	1,236	1,918	1,581	731	245	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV	25,717	16,521	843	4,577	522	469	603	935	771	356	120	D-3A
(21)	GENERAL PROPERTY	10,649	6,841	349	1,895	216	194	250	387	319	148	50	P-8B
(22)	TOTAL - EHV	36,366	23,362	1,193	6,472	738	663	852	1,323	1,090	504	169	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	36,366	23,362	1,193	6,472	738	663	852	1,323	1,090	504	169	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29)	DISTRIBUTION - Other	666	455	25	132	8	15	16	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	8,862	6,061	334	1,751	105	194	217	92	0	25	83	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,325	3,642	201	1,052	63	117	131	55	0	15	50	P-9
(32)	DISTRIBUTION - OH Lines	6,282	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33)	DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	27,744	18,974	1,045	5,482	329	608	680	289	0	78	259	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,482	0	0	0	0	0	0	0	0	0	4,482	Direct
(38)	GENERAL PROPERTY	15,035	10,282	566	2,971	178	329	369	156	0	42	140	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	70,551	45,185	2,488	13,055	784	1,447	1,620	688	0	186	5,097	
(41)													
(42)	**TOTAL DEMAND**	**159,648**	**102,423**	**5,410**	**28,911**	**2,591**	**3,071**	**3,708**	**3,929**	**2,672**	**1,421**	**5,512**	

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	25,089	12,764	865	5,412	852	621	1,058	1,633	1,405	291	188	E-1A
(5)	HYDRO PRODUCTION	8,671	4,411	299	1,871	294	215	366	564	485	100	65	E-1A
(6)	WIND PRODUCTION	6,954	3,538	240	1,500	236	172	293	453	389	81	52	E-1A
(7)	LM6000 PRODUCTION	3,669	1,867	126	792	125	91	155	239	205	43	28	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,506	766	52	325	51	37	64	98	84	17	11	E-1A
(9)	GENERATION BATTERIES	4,485	2,282	155	968	152	111	189	292	251	52	34	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,658	843	57	358	56	41	70	108	93	19	12	E-1A
(11)	GENERAL PROPERTY	9,217	4,689	318	1,988	313	228	389	600	516	107	69	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	61,249	31,162	2,111	13,213	2,079	1,516	2,583	3,987	3,429	710	460	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**61,249**	**31,162**	**2,111**	**13,213**	**2,079**	**1,516**	**2,583**	**3,987**	**3,429**	**710**	**460**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33)	DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,155	13,533	770	519	1	98	8	2	0	0	224	P-12
(36)	DISTRIBUTION - OH Lines	5,638	5,035	286	193	0	36	3	1	0	0	83	P-12
(37)	DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40)	DISTRIBUTION -Meters	7,942	7,092	403	272	1	51	4	1	0	0	117	P-12
(41)	GENERAL PROPERTY	10,914	9,746	554	374	1	71	6	1	0	0	161	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	48,092	42,945	2,443	1,646	3	311	27	6	0	0	711	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)													
(51)	**TOTAL CUSTOMER**	**54,342**	**48,526**	**2,760**	**1,860**	**4**	**352**	**30**	**7**	**0**	**0**	**803**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$275,239**	**$182,111**	**$10,281**	**$43,984**	**$4,674**	**$4,939**	**$6,322**	**$7,922**	**$6,101**	**$2,131**	**$6,775**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	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	619,711	602,234	0.972	5,864	15,602	21,466	0	-	0	170	-	170	13,290	8,347	21,637	12,915	8,111	21,026
(2) SMALL GENERAL	35,868	37,156	1.036	322	876	1,198	0	-	0	9	-	9	741	465	1,207	768	482	1,250
(3) GENERAL	151,325	158,234	1.046	1,708	359	2,066	0	-	0	47	-	47	1,298	815	2,114	1,357	853	2,210
(4) GENERAL LARGE	17,372	18,202	1.048	152	0	153	0	-	0	5	-	5	97	61	158	102	64	166
(5) SMALL INDUSTRIAL	16,969	17,752	1.046	189	67	256	0	-	0	5	-	5	160	100	260	167	105	272
(6) MEDIUM INDUSTRIAL	22,168	23,231	1.048	224	3	227	0	-	0	6	-	6	144	90	234	150	94	245
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	19,119	20,098	1.051				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,717	10,485	6.108	124	1	124							76	48	124	466	292	758
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,171	8,530	1.044	36	0	36	0	-	0	4	-	4	25	15	40	26	16	42
(12) UNMETERED	15,819	15,834	1.001	80	316	396	0	-	0	1	-	1	244	153	397	244	153	398
(13) SUB-TOTAL	906,522	901,271	0.994	8,699	17,224	25,923	0	-	0	257	-	257	16,081	10,099	26,180	16,201	10,175	26,376
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	25,924	NA	NA	0	NA	NA	258	16,082	10,100	26,182	16,203	10,175.9	26,379

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$768,411	$365,733.2	$37,488	$54,879	$26,963	$119,330	$485,063	5,213,777	---	9.303	---
(2)	Reliability (Demand)	655,174	$111,525.6	44,540	66,614	22,989	134,143	245,669	11,807,265	$20.807	---	---
(3)	**Total Generation**	$1,423,585	$477,259	$82,028	$121,493	$49,952	$253,473	$730,732		$20.807	9.303	$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		6,802,319									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.154	1.573	2.330	0.958	4.862	14.015				
	Transmission/Distribution											
(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	629,899	0	23,734	43,792	22,102	89,628	89,628	11,807,265	$7.591	---	---
(13)	**Total Transmission**	$629,899	$0	$23,734	$43,792	$22,102	$89,628	$89,628		$7.591	-	$0.000
(14)	Delivery -- Dist. (Demand)	700,088	0	$12,254	67,801	24,565	104,620	104,620	11,807,265	$8.861	---	---
(15)	Delivery -- Dist. (Customer)	725,955	0	$47,947	66,387	25,473	139,807	139,807	5,867,114	---	---	$23.829
(16)	**Total Distribution**	1,426,042	0	60,202	134,188	50,038	244,428	244,428		$8.861	-	$23.829
(17)	**Total Transmission/Distribution**	$2,055,941	$0	$83,935	$177,979	$72,141	$334,055	$334,055		$16.452	-	$23.829
(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	1.610	3.414	1.384	6.407	6.407				
	Retail											
(20)	Customer -- Field		0	$4,141			$4,141	$4,141	5,867,114	0.000	0.000	$0.706
(21)	Customer -- Head Office	159,492	0	1,638	9,703	5,706	17,047	17,047	5,867,114	0.000	0.000	$2.906
(22)	**Total Customer**	159,492	0	5,780	9,703	5,706	21,189	21,189	5,867,114	$0.000	-	$3.612
(23)	Marketing		0	10,995			10,995	10,995	5,867,114	0.000	0.000	$1.874
(24)	**Total Retail**	$159,492	$0	$16,774	$9,703	$5,706	$32,183	32,183	5,867,114	0	-	$5.486
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost ($/month)		---	$2.859			$2.859	$2.859				
(27)	**TOTAL**	**$3,639,019**	**$477,258.8**	**$182,737**	**$309,175**	**$127,799**	**$619,711**	**$1,096,970**		$37.259	9.303	$29.315
(28)	**Unit Cost (cents/kW.h)**		**9.154**	**3.505**	**5.930**	**2.451**	**11.886**	**21.040**				

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	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,043	$24,927	$2,570	$3,717	$1,826	$8,113	$33,039	353,434	---	9.348	---
(2)	Reliability (Demand)	33,447	$5,693	2,306	3,401	1,174	6,880	12,574	748,952	$16.788	---	---
(3)	**Total Generation**	$85,490	$30,620	$4,876	$7,117	$3,000	$14,993	$45,613		$16.788	9.348	$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)		8.664	1.379	2.014	0.849	4.242	12.906				
	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	32,156	0	1,219	2,236	1,128	4,582	4,582	748,952	$6.119	---	---
(13)	**Total Transmission**	$32,156	$0	$1,219	$2,236	$1,128	$4,582	$4,582		$6.119	-	$0.000
(14)	Delivery -- Dist. (Demand)	38,553	0	676	3,734	1,353	5,763	5,763	748,952	$7.694	---	---
(15)	Delivery -- Dist. (Customer)	41,264	0	2,713	3,775	1,448	7,936	7,936	329,312	---	---	$24.099
(16)	**Total Distribution**	79,817	0	3,389	7,509	2,801	13,699	13,699		$7.694	-	$24.099
(17)	**Total Transmission/Distribution**	$111,974	$0	$4,607	$9,745	$3,929	$18,281	$18,281		$13.813	-	$24.099
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.304	2.757	1.112	5.172	5.172				
	Retail											
(20)	Customer -- Field		0	$808			$808	$808	329,312	0.000	0.000	$2.454
(21)	Customer -- Head Office	10,725	0	201	539	306	1,046	1,046	329,312	0.000	0.000	$3.177
(22)	**Total Customer**	10,725	0	1,009	539	306	1,854	1,854	329,312	$0.000	-	$5.631
(23)	Marketing		0	740			740	740	329,312	0.000	0.000	$2.247
(24)	**Total Retail**	$10,725	$0	$1,749	$539	$306	$2,594	2,594	329,312	0	-	$7.878
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost ($/month)		---	$5.311			$5.311	$5.311				
(27)	**TOTAL**	**$208,189**	**$30,620**	**$11,232**	**$17,402**	**$7,234**	**$35,868**	**$66,488**		$30.601	9.348	$31.977
(28)	**Unit Cost (cents/kW.h)**		**8.664**	**3.178**	**4.924**	**2.047**	**10.148**	**18.812**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$325,823	$156,506	$16,022	$23,270	$11,433	$50,725	$207,231	2,219,406	---	9.337	---
(2)	Reliability (Demand)	181,499	$30,895	12,500	18,454	6,369	37,322	68,218	4,096,798	$16.651	---	---
(3)	**Total Generation**	$507,322	$187,401	$28,522	$41,724	$17,801	$88,047	$275,448		$16.651	9.337	$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)		8.444	1.285	1.880	0.802	3.967	12.411				
	Transmission/Distribution											
(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	174,497	0	6,610	12,131	6,123	24,864	24,864	4,096,798	$6.069	---	---
(13)	**Total Transmission**	$174,497	$0	$6,610	$12,131	$6,123	$24,864	$24,864		$6.069	-	$0.000
(14)	Delivery -- Dist. (Demand)	202,286	0	3,595	19,589	7,098	30,282	30,282	4,096,798	$7.392	---	---
(15)	Delivery -- Dist. (Customer)	27,189	0	1,297	2,530	954	4,781	4,781	134,880	---	---	$35.443
(16)	**Total Distribution**	229,475	0	4,892	22,119	8,052	35,063	35,063		$7.392	-	$35.443
(17)	**Total Transmission/Distribution**	$403,972	$0	$11,502	$34,250	$14,175	$59,927	$59,927		$13.461	-	$35.443
(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	0.518	1.543	0.639	2.700	2.700				
	Retail											
(20)	Customer -- Field		0	$777			$777	$777	134,880	0.000	0.000	$5.764
(21)	Customer -- Head Office	21,123	0	317	689	703	1,710	1,710	134,880	0.000	0.000	$12.677
(22)	**Total Customer**	21,123	0	1,095	689	703	2,487	2,487	134,880	$0.000	-	$18.441
(23)	Marketing		0	863			863	863	134,880	0.000	0.000	$6.401
(24)	**Total Retail**	$21,123	$0	$1,958	$689	$703	$3,351	3,351	134,880	0	-	$24.842
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost ($/month)		---	$14.519			$14.519	$14.519				
(27)	**TOTAL**	**$932,417**	**$187,401**	**$41,982**	**$76,663**	**$32,679**	**$151,325**	**$338,726**		$30.112	9.337	$60.285
(28)	**Unit Cost (cents/kW.h)**		**8.444**	**1.892**	**3.454**	**1.472**	**6.818**	**15.262**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$51,264	$24,798	$2,475	$3,661	$1,799	$7,935	$32,733	358,568	---	9.129	---
(2)	Reliability (Demand)	20,689	$3,522	1,397	2,103	726	4,226	7,748	638,846	$12.128	---	---
(3)	**Total Generation**	$71,953	$28,320	$3,872	$5,765	$2,525	$12,161	$40,481		$12.128	9.129	$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)		7.898	1.080	1.608	0.704	3.392	11.290				
	Transmission/Distribution											
(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	19,890	0	747	1,383	698	2,828	2,828	638,846	$4.427	---	---
(13)	**Total Transmission**	$19,890	$0	$747	$1,383	$698	$2,828	$2,828		$4.427	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,219	0	353	1,178	429	1,960	1,960	638,846	$3.067	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.077
(16)	**Total Distribution**	12,274	0	355	1,183	431	1,968	1,968		$3.067	-	$37.077
(17)	**Total Transmission/Distribution**	$32,164	$0	$1,102	$2,566	$1,129	$4,797	$4,797		$7.494	-	$37.077
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.307	0.716	0.315	1.338	1.338				
	Retail											
(20)	Customer -- Field		0	$28			$28	$28	240	0.000	0.000	$118.203
(21)	Customer -- Head Office	2,247	0	192	53	80	325	325	240	0.000	0.000	$1,356.110
(22)	**Total Customer**	2,247	0	220	53	80	354	354	240	$0.000	-	$1,474.313
(23)	Marketing		0	60			60	60	240	0.000	0.000	$250.710
(24)	**Total Retail**	$2,247	$0	$281	$53	$80	$414	414	240	0	-	$1,725.023
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,169.267			$1,169.267	$1,169.267				
(27)	**TOTAL**	**$106,364**	**$28,320**	**$5,255**	**$8,383**	**$3,734**	**$17,372**	**$45,691**		$19.622	9.129	$1,762.100
(28)	**Unit Cost (cents/kW.h)**		**7.898**	**1.465**	**2.338**	**1.041**	**4.845**	**12.743**				

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	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$37,388	$17,992	$1,838	$2,670	$1,312	$5,820	$23,812	255,142	---	9.333	---
(2)	Reliability (Demand)	18,592	$3,165	1,283	1,890	652	3,826	6,990	488,281	$14.316	---	---
(3)	**Total Generation**	$55,980	$21,157	$3,121	$4,561	$1,964	$9,645	$30,802		$14.316	9.333	$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)		8.292	1.223	1.787	0.770	3.780	12.073				
	Transmission/Distribution											
(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	17,875	0	678	1,243	627	2,548	2,548	488,281	$5.217	---	---
(13)	**Total Transmission**	$17,875	$0	$678	$1,243	$627	$2,548	$2,548		$5.217	-	$0.000
(14)	Delivery -- Dist. (Demand)	22,418	0	396	2,171	787	3,354	3,354	488,281	$6.869	---	---
(15)	Delivery -- Dist. (Customer)	5,139	0	237	478	180	895	895	25,219	---	---	$35.505
(16)	**Total Distribution**	27,558	0	633	2,649	967	4,250	4,250		$6.869	-	$35.505
(17)	**Total Transmission/Distribution**	$45,433	$0	$1,311	$3,892	$1,594	$6,797	$6,797		$12.086	-	$35.505
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.514	1.525	0.625	2.664	2.664				
	Retail											
(20)	Customer -- Field		0	$115			$115	$115	25,219	0.000	0.000	$4.559
(21)	Customer -- Head Office	2,736	0	107	101	88	295	295	25,219	0.000	0.000	$11.711
(22)	**Total Customer**	2,736	0	222	101	88	410	410	25,219	$0.000	-	$16.270
(23)	Marketing		0	116			116	116	25,219	0.000	0.000	$4.617
(24)	**Total Retail**	$2,736	$0	$338	$101	$88	$527	527	25,219	0	-	$20.887
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost ($/month)		---	$13.403			$13.403	$13.403				
(27)	**TOTAL**	**$104,148**	**$21,157**	**$4,769**	**$8,553**	**$3,646**	**$16,969**	**$38,126**		$26.402	9.333	$56.392
(28)	**Unit Cost (cents/kW.h)**		**8.292**	**1.869**	**3.352**	**1.429**	**6.651**	**14.943**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$63,698	$30,696	$3,076	$4,549	$2,235	$9,860	$40,556	438,585	---	9.247	---
(2)	Reliability (Demand)	23,899	$4,068	1,614	2,430	839	4,882	8,950	694,524	$12.887	---	---
(3)	**Total Generation**	$87,598	$34,764	$4,690	$6,979	$3,074	$14,742	$49,507		$12.887	9.247	$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)		7.926	1.069	1.591	0.701	3.361	11.288				
	Transmission/Distribution											
(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	22,977	0	863	1,597	806	3,267	3,267	694,524	$4.704	---	---
(13)	**Total Transmission**	$22,977	$0	$863	$1,597	$806	$3,267	$3,267		$4.704	-	$0.000
(14)	Delivery -- Dist. (Demand)	25,126	0	476	2,432	882	3,790	3,790	694,524	$5.456	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	$34.301
(16)	**Total Distribution**	25,565	0	492	2,473	897	3,862	3,862		$5.456	-	$34.301
(17)	**Total Transmission/Distribution**	$48,543	$0	$1,355	$4,070	$1,703	$7,129	$7,129		$10.160	-	$34.301
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.309	0.928	0.388	1.625	1.625				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	2,105	0.000	0.000	$25.131
(21)	Customer -- Head Office	4,150	0	-93	101	148	156	156	2,105	0.000	0.000	$73.917
(22)	**Total Customer**	4,150	0	-40	101	148	208	208	2,105	$0.000	-	$99.048
(23)	Marketing		0	88			88	88	2,105	0.000	0.000	$41.960
(24)	**Total Retail**	$4,150	$0	$49	$101	$148	$297	297	2,105	0	-	$141.008
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost ($/month)		---	$23.133			$23.133	$23.133				
(27)	**TOTAL**	**$140,290**	**$34,764**	**$6,093**	**$11,150**	**$4,925**	**$22,168**	**$56,932**		$23.047	9.247	$175.309
(28)	**Unit Cost (cents/kW.h)**		**7.926**	**1.389**	**2.542**	**1.123**	**5.054**	**12.981**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$98,311	$47,459	$4,747	$7,021	$3,450	$15,218	$62,677	697,603	---	8.985	---
(2)	Reliability (Demand)	37,098	$6,315	2,505	-7,393	1,302	-3,587	2,728	1,151,424	$2.369	---	---
(3)	**Total Generation**	$135,408	$53,774	$7,251	-$372	$4,751	$11,631	$65,405		$2.369	8.985	$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.708	1.039	-0.053	0.681	1.667	9.376				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	35,666	0	1,340	2,480	1,251	5,071	5,071	1,151,424	$4.404	---	---
(13)	**Total Transmission**	$35,666	$0	$1,340	$2,480	$1,251	$5,071	$5,071		$4.404	-	$0.000
(14)	Delivery -- Dist. (Demand)	10,711	0	292	1,033	376	1,701	1,701	1,151,424	$1.477	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	$35.516
(16)	**Total Distribution**	10,807	0	295	1,042	379	1,717	1,716.57		$1.477	-	$35.516
(17)	**Total Transmission/Distribution**	$46,474	$0	$1,635	$3,522	$1,631	$6,788	$6,788		$5.881	-	$35.516
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.234	0.505	0.234	0.973	0.973				
	Retail											
(20)	Customer -- Field		0	$50			$50	$50	434	0.000	0.000	$115.753
(21)	Customer -- Head Office	4,119	0	314	97	147	559	559	434	0.000	0.000	$1,287.363
(22)	**Total Customer**	4,119	0	364	97	147	609	609	434	$0.000	-	$1,403.116
(23)	Marketing		0	92			92	92	434	0.000	0.000	$211.602
(24)	**Total Retail**	$4,119	$0	$456	$97	$147	$701	701	434	0	-	$1,614.718
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost ($/month)		---	$1,051.372			$1,051.372	$1,051.372				
(27)	**TOTAL**	**$186,001**	**$53,774**	**$9,343**	**$3,247**	**$6,529**	**$19,119**	**$72,893**		$8.250	8.985	$1,650.234
(28)	**Unit Cost (cents/kW.h)**		**7.708**	**1.339**	**0.465**	**0.936**	**2.741**	**10.449**				

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	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$84,551	$40,709	$4,083	$6,039	$2,967	$13,088	$53,798	606,760	---	8.866	---
(2)	Reliability (Demand)	30,582	$5,206	$2,065	-3,004	1,073	134	5,339	2,205,388	$2.421	---	---
(3)	**Total Generation**	$115,133	$45,915	$6,148	$3,034	$4,040	$13,222	$59,137		$2.421	8.866	$0.000
(4)	MWh Sales		606,760	606,760	606,760	606,760	606,760	606,760				
(5)	MWh Energy Requirement		621,114									
(6)	kW 3 CP		203,227									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		7.567	1.013	0.500	0.666	2.179	9.746				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	606,760	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	606,760		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	29,402	0	1,105	2,044	1,032	4,181	4,181	2,205,388	$1.896	---	---
(13)	**Total Transmission**	$29,402	$0	$1,105	$2,044	$1,032	$4,181	$4,181		$1.896	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0	12	---	---	$25.301
(16)	**Total Distribution**	2	0	0	0	0	0	0		$0.000	-	$25.301
(17)	**Total Transmission/Distribution**	$29,404	$0	$1,105	$2,044	$1,032	$4,181	$4,181		$1.896	-	$25.301
(18)	kW.h Sold		0	606,760	606,760	606,760	606,760	606,760				
(19)	Unit Cost (cents/kW.h)		NA	0.182	0.337	0.170	0.689	0.689				
	Retail											
(20)	Customer -- Field		0	$42			$42	$42	12	0.000	0.000	$3,530.816
(21)	Customer -- Head Office	0	0	-7	0	0	-7	-7	12	0.000	0.000	-$562.369
(22)	**Total Customer**	0	0	36	0	0	36	36	12	$0.000	-	$2,968.447
(23)	Marketing		0	80			80	80	12	0.000	0.000	$6,660.357
(24)	**Total Retail**	$0	$0	$116	$0	$0	$116	116	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$9,627.327			$9,627.327	$9,627.327				
(27)	**TOTAL**	**$144,537**	**$45,915**	**$7,368**	**$5,078**	**$5,072**	**$17,518**	**$63,434**		$4.317	8.866	$25.301
(28)	**Unit Cost (cents/kW.h)**		**7.567**	**1.214**	**0.837**	**0.836**	**2.887**	**10.454**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,499	$8,310	$846	$1,250	$614	$2,710	$11,020	124,528	---	8.849	---
(2)	Reliability (Demand)	14,135	$2,406	954	1,437	496	2,887	5,294	288,787	$18.330	---	---
(3)	**Total Generation**	$31,634	$10,717	$1,800	$2,687	$1,110	$5,597	$16,314		$18.330	8.849	$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)		8.606	1.446	2.158	0.891	4.495	13.100				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,590	0	511	945	477	1,932	1,932	288,787	$6.691	---	---
(13)	**Total Transmission**	$13,590	$0	$511	$945	$477	$1,932	$1,932		$6.691	-	$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	$1.613	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$38.142
(16)	**Total Distribution**	2,908	0	84	280	102	466	466		$1.613	-	$38.142
(17)	**Total Transmission/Distribution**	$16,497	$0	$595	$1,225	$579	$2,399	$2,399		$8.304	-	$38.142
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.478	0.984	0.465	1.926	1.926				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	12	0.000	0.000	$102.531
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	$13,963.835
(22)	**Total Customer**	773	0	123	18	28	169	169	12	$0.000	-	$14,066.366
(23)	Marketing		0	7			7	7	12	0.000	0.000	$567.607
(24)	**Total Retail**	$773	$0	$130	$18	$28	$176	176	12	0	-	$14,633.973
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$10,818.176			$10,818.176	$10,818.176				
(27)	**TOTAL**	**$48,904**	**$10,717**	**$2,525**	**$3,930**	**$1,717**	**$8,171**	**$18,888**		$26.634	8.849	$14,672.115
(28)	**Unit Cost (cents/kW.h)**		**8.606**	**2.027**	**3.156**	**1.378**	**6.562**	**15.167**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,336	$5,458	$547	$810	$398	$1,755	$7,213	77,000	---	9.367	---
(2)	Reliability (Demand)	4,743	$807	320	482	166	969	1,776	206,936	$8.584	---	---
(3)	**Total Generation**	$16,079	$6,266	$868	$1,292	$564	$2,724	$8,989		$8.584	9.367	$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)		8.137	1.127	1.678	0.733	3.537	11.674				
	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	4,560	0	171	317	160	648	648	206,936	$3.133	---	---
(13)	**Total Transmission**	$4,560	$0	$171	$317	$160	$648	$648		$3.133	-	$0.000
(14)	Delivery -- Dist. (Demand)	45,154	0	963	6,552	1,584	9,099	9,099	206,936	$43.972	---	---
(15)	Delivery -- Dist. (Customer)	12,170	0	941	1,103	427	2,471	2,471	118,832	---	---	$20.792
(16)	**Total Distribution**	57,324	0	1,904	7,655	2,011	11,570	11,570		$43.972	-	$20.792
(17)	**Total Transmission/Distribution**	$61,884	$0	$2,075	$7,972	$2,171	$12,219	$12,219		$47.105	-	$20.792
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.695	10.353	2.820	15.868	15.868				
	Retail											
(20)	Customer -- Field		0	$481			$481	$481	118,832	0.000	0.000	$4.046
(21)	Customer -- Head Office	1,504	0	-246	134	54	-58	-58	118,832	0.000	0.000	-$0.490
(22)	**Total Customer**	1,504	0	235	134	54	423	423	118,832	$0.000	-	$3.556
(23)	Marketing		0	454			454	454	118,832	0.000	0.000	$3.819
(24)	**Total Retail**	$1,504	$0	$689	$134	$54	$876	876	118,832	0	-	$7.375
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost ($/month)		---	$5.795			$5.795	$5.795				
(27)	**TOTAL**	**$79,468**	**$6,266**	**$3,632**	**$9,398**	**$2,789**	**$15,819**	**$22,084**		$55.689	9.367	$28.167
(28)	**Unit Cost (cents/kW.h)**		**8.137**	**4.716**	**12.205**	**3.623**	**20.544**	**28.681**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,510,324	$722,589.648	$73,691	$107,865	$52,996	$234,552	$957,142	10,344,803	---	9.252	---
(2)	Reliability (Demand)	1,019,857	$173,602.930	69,483	86,414	35,786	191,683	365,286	22,327,201	$16.361	---	---
(3)	**Total Generation**	$2,530,180	$896,192.578	$143,174	$194,279	$88,781	$426,235	$1,322,428		$16.361	9.252	$0.000
(4)	MWh Sales		10,344,803	10,344,803	10,344,803	10,344,803	10,344,803	10,344,803				
(5)	MWh Energy Requirement		11,094,903									
(6)	kW 3 CP		9,225,751									
(7)	kW 12 NCP		22,327,201									
(8)	Unit Cost (cents/kW.h)		8.663	1.384	1.878	0.858	4.120	12.783				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	10,344,803	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,344,803		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,327,201	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	980,513	0	36,977	68,167	34,405	139,549	139,549	22,327,201	$6.250	---	---
(13)	**Total Transmission**	$980,513	$0	$36,977	$68,167	$34,405	$139,549	$139,549		$6.250	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,059,461	0	19,090	104,770	37,175	161,035	161,035	22,327,201	$7.213	---	---
(15)	Delivery -- Dist. (Customer)	812,312	0	53,156	74,329	28,503	155,987	155,987	6,478,160	---	---	$24.079
(16)	**Total Distribution**	1,871,773	0	72,245	179,099	65,678	317,022	317,022		$7.213	-	$24.079
(17)	**Total Transmission/Distribution**	$2,852,287	$0	$109,223	$247,266	$100,084	$456,572	$456,572		$13.463	-	$24.079
(18)	kW.h Sold		---	10,344,803	10,344,803	10,344,803	10,344,803	10,344,803				
(19)	Unit Cost (cents/kW.h)		---	1.056	2.390	0.967	4.414	4.414				
	Retail											
(20)	Customer -- Field		0	$6,498	0	0	$6,498	$6,498	6,478,160	0.000	0.000	$1.003
(21)	Customer -- Head Office	206,870	0	2,546	11,436	7,259	21,241	21,241	6,478,160	0.000	0.000	$3.279
(22)	**Total Customer**	206,870	0	9,044	11,436	7,259	27,739	27,739	6,478,160	$0.000	-	$4.282
(23)	Marketing		0	13,495	0	0	13,495	13,495	6,478,160	0.000	0.000	$2.083
(24)	**Total Retail**	$206,870	$0	$22,539	$11,436	$7,259	$41,234	41,234	6,478,160	0	-	$6.365
(25)	Total Customers x 12 months		---	6,478,160			6,478,160	6,478,160				
(26)	Unit Cost ($/month)		---	$3.479			$3.479	$3.479				
(27)	**TOTAL**	**$5,589,337**	**$896,192.578**	**$274,936**	**$452,981**	**$196,124**	**$924,041**	**$1,820,233**		$29.824	9.252	$30.444
(28)	**Unit Cost (cents/kW.h)**		**8.663**	**2.658**	**4.379**	**1.896**	**8.932**	**17.596**				

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	$1,063,860
(4)	SMALL GENERAL	68,733
(5)	GENERAL	353,226
(6)	LARGE GENERAL	47,694
(7)	SMALL INDUSTRIAL	39,777
(8)	MEDIUM INDUSTRIAL	59,451
(9)	LARGE INDUSTRIAL	76,124
(10)	ELI 2P-RTP	85,438
(11)	MUNICIPAL	19,666
(12)	UNMETERED	22,087
(13)	SUB-TOTAL	**1,836,054.9**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,873,661**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	5,743
(30)	CONNECTION CHARGES AND METER REMOVAL	3,494
(31)	NSF	159
(32)	RETAIL SALES	1,491
(33)	WIRING INSPECTIONS	7,253
(34)	POLE SERVICES	16,364
(35)	STEAM AND ASH SALES	5,018
(36)	AMI OPT OUT CHARGE	831
(37)	OTHER REVENUE	4,496
(38)	**TOTAL**	**44,848.6**
(39)	**TOTAL REVENUE**	**1,918,510**
(40)	**TOTAL OPERATING EXPENSES**	**$1,713,859**
(41)	RETAINED EARNINGS	$204,650

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4) % RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6) % RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-4
(13) MW.h GEN. & PURCH.	11,094,903	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	621,114	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	11,094,903	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	621,114	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	E-1B
(17) AVERAGE CUSTOMERS	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14) % RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,767	476,846	27,443	11,240	20	2,102	175	36	1	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

EXHIBIT 8B
PAGE 1 OF 3

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$209,262	$141,071	$7,748	$41,081	$3,667	$4,535	$5,393	$2,973	$0	$872	$1,923	
(2) % RESPONSIBILITY	100.00%	67.41%	3.70%	19.63%	1.75%	2.17%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3) POLE&WIRE INV.-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(4) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$393,210	$262,605	$14,368	$76,610	$8,153	$8,439	$10,363	$7,154	$0	$1,938	$3,579	
(6) % RESPONSIBILITY	100.00%	66.78%	3.65%	19.48%	2.07%	2.15%	2.64%	1.82%	0.00%	0.49%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(8) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9) SUBST. INVEST.-DMD.	$183,948	$121,533	$6,620	$35,530	$4,486	$3,903	$4,971	$4,181	$0	$1,067	$1,657	
(10) % RESPONSIBILITY	100.00%	66.07%	3.60%	19.32%	2.44%	2.12%	2.70%	2.27%	0.00%	0.58%	0.90%	P-5
(11) METER INVEST.-CUST	$70,426	$59,182	$3,758	$5,958	$34	$1,161	$265	$64	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	84.03%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$866,223	$556,477	$28,408	$154,157	$17,572	$15,791	$20,299	$31,509	$25,975	$12,006	$4,029	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$844,620	$542,599	$27,700	$150,313	$17,134	$15,397	$19,793	$30,723	$25,327	$11,706	$3,928	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-8B
(19) DEMAND - DIST. PLANT	$862,966	$590,189	$32,502	$170,515	$10,236	$18,898	$21,164	$8,982	$0	$2,434	$8,045	
(20) % RESPONSIBILITY	100.00%	68.39%	3.77%	19.76%	1.19%	2.19%	2.45%	1.04%	0.00%	0.28%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$1,006,140	$511,896	$34,670	$217,055	$34,151	$24,907	$42,434	$65,492	$56,326	$11,658	$7,552	
(24) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	P-10
(25) ENERGY - TRANS. PLT. - HV	$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%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(30) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-12
(31) CUSTOMER - RETAIL PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(32) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,019,857	$655,174	$33,447	$181,499	$20,689	$18,592	$23,899	$37,098	$30,582	$14,135	$4,743	
(34) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.48%	3.29%	17.86%	2.04%	1.83%	2.35%	3.65%	2.64%	1.39%	0.47%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$980,513	$629,899	$32,156	$174,497	$19,890	$17,875	$22,977	$35,666	$29,402	$13,590	$4,560	
(38) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,024,250	$700,088	$38,553	$202,286	$12,219	$22,418	$25,126	$10,711	$0	$2,905	$9,943	
(40) % RESPONSIBILITY	100.00%	68.35%	3.76%	19.75%	1.19%	2.19%	2.45%	1.05%	0.00%	0.28%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,510,324	$768,411	$52,043	$325,823	$51,264	$37,388	$63,698	$98,311	$84,551	$17,499	$11,336	
(44) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	P-17

EXHIBIT 8B
PAGE 2 OF 3

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) TOT.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$812,312	$725,955	$41,264	$27,189	$55	$5,139	$439	$96	$2	$3	$12,170	
(6) % RESPONSIBILITY	100.00%	89.37%	5.08%	3.35%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.50%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$202,905	$159,492	$8,542	$19,652	$2,244	$2,458	$4,126	$4,114	$0	$773	$1,504	
(8) % RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9) POLES - DEMAND	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	
(10) % RESPONSIBILITY	100.0%	68.0%	3.7%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	
(12) % RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$51,458	$33,057	$1,688	$9,158	$1,044	$938	$1,206	$1,872	$1,543	$713	$239	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	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%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$265	$170	$9	$47	$5	$5	$6	$10	$8	$4	$1	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,849	$16,175	$888	$4,712	$435	$520	$622	$359	$0	$104	$1,034	
(20) % RESPONSIBILITY	100.00%	65.09%	3.57%	18.96%	1.75%	2.09%	2.50%	1.45%	0.00%	0.42%	4.16%	O-3
(21) ENG. - OPER.EXP. - GEN.	$59,770	$30,409	$2,060	$12,894	$2,029	$1,480	$2,521	$3,891	$3,346	$693	$449	
(22) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$64,170	$58,019	$3,267	$1,443	$2	$271	$18	$3	$0	$0	$1,147	
(28) % RESPONSIBILITY	100.00%	90.41%	5.09%	2.25%	0.00%	0.42%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,632	$23,501	$2,034	$3,257	$386	$449	$442	$625	$106	$156	$677	
(30) % RESPONSIBILITY	100.00%	74.29%	6.43%	10.30%	1.22%	1.42%	1.40%	1.98%	0.33%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$331,734	$213,013	$10,907	$59,172	$6,717	$6,064	$7,759	$12,044	$9,929	$4,589	$1,540	
(32) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.82%	3.32%	18.01%	2.04%	1.85%	2.36%	3.66%	2.07%	1.40%	0.47%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$68,567	$44,028	$2,255	$12,232	$1,388	$1,254	$1,604	$2,489	$2,052	$948	$318	
(36) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$129,701	$84,016	$4,628	$24,333	$1,613	$2,695	$3,054	$1,392	$0	$384	$7,586	
(38) % RESPONSIBILITY	100.00%	64.78%	3.57%	18.76%	1.24%	2.08%	2.35%	1.07%	0.00%	0.30%	5.85%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$910,276	$461,206	$31,425	$197,125	$31,144	$22,653	$38,581	$59,629	$51,176	$10,477	$6,861	
(40) % RESPONSIBILITY	100.00%	50.67%	3.45%	21.66%	3.42%	2.49%	4.24%	6.55%	5.62%	1.15%	0.75%	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.)	$138,731	$124,519	$7,060	$4,064	$7	$759	$59	$12	$0	$0	$2,249	
(2) % RESPONSIBILITY	100.00%	89.76%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,097	$33,218	$2,576	$3,958	$439	$552	$542	$722	$106	$174	$811	
(4) % RESPONSIBILITY	100.00%	77.08%	5.98%	9.18%	1.02%	1.28%	1.26%	1.68%	0.24%	0.40%	1.88%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$461,736	$0	$68,733	$353,226	$0	$39,777	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	14.89%	76.50%	0.00%	8.61%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$461,736	$0	$68,733	$353,226		$39,777	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.65%	39.33%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

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	199,101	85,232	23,203	57,575	33,092	-	
(2)	% RESPONSIBILITY	100.00%	42.81%	11.65%	28.92%	16.62%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,696,136	1,254,971	125,238	289,617	26,311	-	
(4)	% RESPONSIBILITY	100.00%	73.99%	7.38%	17.08%	1.55%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	4,956,569	2,227,474	932,123	1,753,988	42,983		
(6)	% RESPONSIBILITY	100.00%	44.9%	18.8%	35.4%	0.9%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,845,897	2,227,474	391,492	183,948	$42,983.28		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.3%	13.8%	6.5%	1.5%	0.0%	
(10)	INSURANCE PREMIUM	9,648	7,551	1,327	624	146	-	
(11)	COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12)	SUBTOAL	11,405	7,991	1,767	1,063	585	-	
(13)	% RESPONSIBILITY	100.00%	70.06%	15.49%	9.32%	5.13%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	67,440	19,067	86,507.2	0.780	86,507	0	0	0	86,507	67,440	0	0	0	67,440
(18)	TRANSMISSION	20,590	2,948	23,538.1	0.875	0	23,538	0	0	23,538	0	20,590	0	0	20,590
(19)	DISTRIBUTION	54,010	9,493	63,503.1	0.851	0	0	63,503	0	63,503	0	0	54,010	0	54,010
(20)	RETAIL	31,101	-3,925	27,176.0	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101
(21)	SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,507	23,538	63,503	27,176	200,724.5	67,440	20,590	54,010	31,101	173,140.9
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,338	134	309	28	1,808.4	943	94	218	20	1,274
(24)	CORP. SECRETARY	0	11,405	11,405.2	-	7,991	1,767	1,063	585	11,405.2	0	0	0	0	0
(25)	LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,731	372	861	78	5,043.0	1,392	139	321	29	1,882
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,619	462	1,110	576	3,766.6	750	214	514	267	1,746
(27)	REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,872	686	1,586	144	9,287.4	1,693	169	391	36	2,289
(28)	FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,101	675	1,468	106	7,350.5	2,727	361	785	57	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	19,713	5,366	13,316	7,654	46,048.8	8,233	2,241	5,562	3,197	19,233
(31)	HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,709	1,282	3,181	1,828	11,000.2	2,701	735	1,824	1,049	6,309
(32)	TOTAL	44,061	63,933	107,993.6	0.408	54,145	13,814	25,964	14,071	107,993.6	20,290	5,803	11,464	6,503	44,061
(33)	GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186
(34)	OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,158	860	2,133	1,226	7,377.5	6,276	1,708	4,239	2,437	14,660
(35)	SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,212	14,674	28,098	15,297	127,280.8	35,752	7,512	15,704	8,940	67,908
(36)	GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,720	38,212	91,601	42,473	328,005.3	103,192	28,102	69,714	40,041	241,048

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,590	54,010	0	0	
(38)		100%	0%	28%	72%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	2,394,809	0	844,620	1,550,189	0	0	
(39)		100%	0%	35%	65%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	143,001	57,944	106,348	0	0	
(40)	% RESPONSIBILITY	100%	47%	19%	35%	0%	0%	**F - 8**

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	64.2%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.3%
(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	17.8%
(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	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.6%
(8) PHP	606,760	2.4%	621,114	199,370	32.6%	65,000	4.3%	67,790	104.59%	203,227	3.0%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	77,000	8.2%	83,275	21,371	51.0%	10,903	14.1%	12,443	76.40%	31,520	0.5%
(11) SUB-TOTAL	10,344,803	7.3%	11,094,903	2,667,050	78.6%	2,094,930	12.5%	2,356,954	53.73636%	6,777,270	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	309,681	0	317,606	94,296	2	53,819	0	56,516	1	178,670	
(19) TOTAL Bfr EXPORT	10,654,484	7.1%	11,412,509	2,761,346	77.8%	2,148,748	12.3%	2,413,470	53.98%	6,955,940	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,654,484	7.1%	11,412,509	2,761,346	77.8%	2,148,748	12.3%	2,413,470	53.98%	6,955,940	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	67,563	4.2%	70,392	17,910	92.2%	16,512	4.2%	17,203	44.8%	51,011	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(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	358,568	4.8%	376,587	62,748	70.3%	44,117	4.8%	47,132	86.8%	137,482	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2026

	(1) 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	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(8) ELI 2P-RTP	35,459	2.55%	36,361	193,183	33.7%	65,000	4.29%	67,790	72.09%
(9) MUNICIPAL	17,206	3.42%	17,794	31,639	96.6%	30,554	4.29%	31,866	75.05%
(10) UNMETERED	6,586	8.69%	7,158	16,774	65.0%	10,903	14.13%	12,443	77.32%
(11) SUB-TOTAL	1,124,999	7.94%	1,214,354	2,631,643	79.6%	2,094,930	12.51%	2,356,954	69.25%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	26,021	19.5%	26,754	89,676	182.9%	53,819	18.52%	56,516	0.00%
(18) TOTAL Bfr EXPORT	1,151,021	7.83%	1,241,108	2,721,319.78	78.96%	2,148,748	12.32%	2,413,470	69.1%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,151,021	7.83%	1,241,108	2,721,320	78.96%	2,148,748	12.32%	2,413,470	69.1%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 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	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) ELI 2P-RTP	29,784	2.53%	30,538	188,859	34.4%	65,000	4.02%	67,612	67.21%
(9) MUNICIPAL	15,129	3.41%	15,645	32,826	96.8%	31,787	4.02%	33,064	70.41%
(10) UNMETERED	6,343	8.64%	6,891	16,063	25.0%	4,016	13.23%	4,547	225.53%
(11) SUB-TOTAL	1,040,678	7.9%	1,123,189	2,407,553	85.2%	2,051,003	11.66%	2,290,115	72.98%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	24,696	19.4%	25,390	94,092	175.2%	60,909	17.97%	63,763	0.00%
(18) TOTAL Bfr EXPORT	1,065,374	7.8%	1,148,579	2,501,644.97	84.4%	2,111,912	11.46%	2,353,879	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0 N/A	
(20) TOTAL	1,065,374	7.8%	1,148,579	2,501,645	84.4%	2,111,912	11.46%	2,353,879	73%

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	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) ELI 2P-RTP	53,478	2.56%	54,846	199,370	67.7%	135,000	3.33%	139,489	52.85%
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	6,356	8.73%	6,912	14,297	11.0%	1,573	10.95%	1,745	532.42%
(11) SUB-TOTAL	1,041,479	7.9%	1,123,314	2,128,880	86.2%	1,834,051	9.32%	2,005,063	75.30%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	21,547	19.6%	22,150	89,204	178.7%	60,139	16.58%	62,593	0.00%
(18) TOTAL Bfr EXPORT	1,063,026	7.8%	1,145,464	2,218,084.14	85.4%	1,894,191	9.16%	2,067,656	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,063,026	7.8%	1,145,464	2,218,084	85.4%	1,894,191	9.16%	2,067,656	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) ELI 2P-RTP	51,634	2.39%	52,869	193,186	69.9%	135,000	2.92%	138,942	52.85%
(9) MUNICIPAL	9,981	3.25%	10,306	24,061	88.4%	21,281	2.92%	21,902	65.35%
(10) UNMETERED	6,257	8.18%	6,769	17,780	11.0%	1,956	9.61%	2,144	438.56%
(11) SUB-TOTAL	846,871	7.2%	908,133	1,855,297	84.4%	1,566,369	8.06%	1,692,632	74.52%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	25,383	18.6%	26,063	73,291	200.6%	48,832	15.77%	50,740	0.00%
(18) TOTAL Bfr EXPORT	872,254	7.1%	934,196	1,928,587.49	83.8%	1,615,201	7.94%	1,743,372	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	872,254	7.1%	934,196	1,928,587	83.8%	1,615,201	7.94%	1,743,372	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 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	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) ELI 2P-RTP	53,303	2.33%	54,543	166,302	81.2%	135,000	2.64%	138,566	52.91%
(9) MUNICIPAL	6,113	3.03%	6,298	16,983	89.6%	15,211	2.64%	15,612	54.22%
(10) UNMETERED	6,609	7.96%	7,135	21,371	11.0%	2,351	8.70%	2,555	375.33%
(11) SUB-TOTAL	756,309	6.9%	808,584	1,629,641	82.4%	1,343,472	7.09%	1,438,756	75.54%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	26,030	18.3%	26,715	71,044	255.5%	43,893	15.22%	45,553	0.00%
(18) TOTAL Bfr EXPORT	782,339	6.8%	835,298	1,700,685.02	81.6%	1,387,364	6.99%	1,484,308	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,339	6.8%	835,298	1,700,685	81.6%	1,387,364	6.99%	1,484,308	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) ELI 2P-RTP	49,605	2.31%	50,750	159,996	84.4%	135,000	2.24%	138,028	51.07%
(9) MUNICIPAL	5,672	3.00%	5,842	18,338	84.9%	15,569	2.24%	15,918	50.97%
(10) UNMETERED	6,407	7.90%	6,913	19,660	11.0%	2,163	7.38%	2,322	413.46%
(11) SUB-TOTAL	689,993	6.8%	736,785	1,378,885	90.4%	1,246,127	5.86%	1,319,151	77.57%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	27,183	18.2%	27,896	78,397	329.4%	55,267	14.42%	57,035	0.00%
(18) TOTAL Bfr EXPORT	717,177	6.6%	764,681	1,457,281.99	89.3%	1,301,394	5.75%	1,376,186	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	717,177	6.6%	764,681	1,457,282	89.3%	1,301,394	5.75%	1,376,186	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JULY 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	319,746	7.69%	344,330	650,001	90.3%	587,067	8.34%	636,042	72.76%
(2) SMALL GENERAL	26,458	7.64%	28,480	59,024	78.3%	46,216	7.31%	49,596	77.18%
(3) GENERAL	178,814	7.36%	191,978	328,955	87.1%	286,520	6.57%	305,354	84.50%
(4) GENERAL LARGE	34,480	4.75%	36,118	62,748	82.5%	51,767	4.04%	53,856	90.14%
(5) SMALL INDUSTRIAL	22,427	7.19%	24,040	43,428	77.7%	33,744	8.24%	36,525	88.47%
(6) MEDIUM INDUSTRIAL	38,399	6.31%	40,822	61,157	86.9%	53,145	6.42%	56,555	97.02%
(7) LARGE INDUSTRIAL	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) ELI 2P-RTP	61,601	2.24%	62,983	157,840	85.5%	135,000	2.53%	138,421	61.16%
(9) MUNICIPAL	7,357	2.99%	7,577	19,450	82.2%	15,996	2.53%	16,401	62.09%
(10) UNMETERED	6,428	7.68%	6,922	21,350	11.0%	2,349	8.34%	2,544	365.64%
(11) SUB-TOTAL	755,172	6.6%	804,693	1,501,354	86.5%	1,299,074	6.65%	1,385,492	78.06%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	28,056	17.8%	28,779	74,444	257.5%	46,181	15.00%	47,859	0.00%
(18) TOTAL Bfr EXPORT	783,228	6.4%	833,471	1,575,798.50	85.4%	1,345,255	6.55%	1,433,351	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	783,228	6.4%	833,471	1,575,799	85.4%	1,345,255	6.55%	1,433,351	78%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR AUGUST 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	321,630	7.30%	345,113	652,755	99.9%	652,308	8.56%	708,174	65.50%
(2) SMALL GENERAL	26,087	7.26%	27,980	55,955	71.6%	40,064	7.51%	43,072	87.31%
(3) GENERAL	177,554	6.99%	189,967	311,087	83.7%	260,380	6.75%	277,951	91.86%
(4) GENERAL LARGE	33,443	4.51%	34,951	60,308	81.5%	49,151	4.14%	51,187	91.78%
(5) SMALL INDUSTRIAL	20,183	6.83%	21,562	39,098	70.5%	27,564	8.46%	29,897	96.94%
(6) MEDIUM INDUSTRIAL	35,850	5.99%	37,997	53,552	75.6%	40,485	6.59%	43,151	118.35%
(7) LARGE INDUSTRIAL	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) ELI 2P-RTP	56,836	2.13%	58,046	160,315	84.2%	135,000	2.60%	138,512	56.33%
(9) MUNICIPAL	7,021	2.81%	7,218	18,224	81.5%	14,852	2.60%	15,238	63.67%
(10) UNMETERED	6,154	7.29%	6,602	17,797	11.0%	1,958	8.56%	2,125	417.54%
(11) SUB-TOTAL	749,773	6.2%	796,510	1,473,261	88.6%	1,304,576	6.93%	1,394,972	76.75%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	32,743	17.1%	33,548	71,741	343.9%	47,553	15.14%	49,293	0.00%
(18) TOTAL Bfr EXPORT	782,516	6.1%	830,058	1,545,001.26	87.5%	1,352,128	6.81%	1,444,266	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,516	6.1%	830,058	1,545,001	87.5%	1,352,128	6.81%	1,444,266	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	276,088	7.82%	297,673	576,378	93.5%	539,018	8.41%	584,352	70.75%
(2) SMALL GENERAL	23,021	7.77%	24,810	53,433	81.7%	43,655	7.37%	46,874	73.51%
(3) GENERAL	160,629	7.49%	172,653	318,158	90.2%	286,978	6.63%	305,996	78.37%
(4) GENERAL LARGE	31,515	4.83%	33,037	57,687	90.5%	52,207	4.07%	54,331	84.45%
(5) SMALL INDUSTRIAL	18,449	7.32%	19,799	38,505	74.1%	28,532	8.31%	30,903	88.98%
(6) MEDIUM INDUSTRIAL	35,276	6.41%	37,539	59,746	85.1%	50,844	6.47%	54,132	96.31%
(7) LARGE INDUSTRIAL	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(8) ELI 2P-RTP	59,874	2.28%	61,239	197,774	68.3%	135,000	2.55%	138,449	61.43%
(9) MUNICIPAL	7,182	3.04%	7,400	17,505	88.4%	15,466	2.55%	15,861	64.80%
(10) UNMETERED	6,717	7.81%	7,242	18,478	11.0%	2,033	8.41%	2,203	456.46%
(11) SUB-TOTAL	679,277	6.6%	723,967	1,440,516	86.9%	1,251,238	6.61%	1,333,903	75.38%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	30,476	18.0%	31,267	70,659	334.4%	47,779	15.04%	49,506	0.00%
(18) TOTAL Bfr EXPORT	709,753	6.4%	755,234	1,511,175.38	86.0%	1,299,016	6.50%	1,383,409	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,753	6.4%	755,234	1,511,175	86.0%	1,299,016	6.50%	1,383,409	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) ELI 2P-RTP	63,436	2.33%	64,914	194,969	69.2%	135,000	2.82%	138,804	62.86%
(9) MUNICIPAL	8,702	3.05%	8,968	21,955	98.8%	21,694	2.82%	22,306	54.04%
(10) UNMETERED	6,099	7.97%	6,586	13,522	11.0%	1,487	9.28%	1,625	544.59%
(11) SUB-TOTAL	747,277	6.8%	798,022	1,576,984	87.4%	1,377,967	7.52%	1,481,593	72.40%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	27,089	18.3%	27,793	74,351	288.8%	52,063	15.57%	54,019	0.00%
(18) TOTAL Bfr EXPORT	774,365	6.6%	825,815	1,651,334.41	86.6%	1,430,031	7.38%	1,535,612	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	774,365	6.6%	825,815	1,651,334	86.6%	1,430,031	7.38%	1,535,612	72%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 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	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) ELI 2P-RTP	53,700	2.51%	55,049	195,551	69.0%	135,000	3.57%	139,826	54.68%
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	6,955	8.59%	7,553	17,133	100.0%	17,133	11.77%	19,149	54.78%
(11) SUB-TOTAL	871,574	7.5%	937,271	2,063,850	82.0%	1,692,010	9.85%	1,858,719	70.04%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	26,484	19.3%	27,211	82,926	248.9%	52,029	17.08%	54,325	0.00%
(18) TOTAL Bfr EXPORT	898,058	7.4%	964,482	2,146,776.88	81.2%	1,744,039	9.69%	1,913,044	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	898,058	7.4%	964,482	2,146,777	81.2%	1,744,039	9.69%	1,913,044	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 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	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) ELI 2P-RTP	38,052	2.43%	38,975	198,043	32.8%	65,000	4.35%	67,825	77.24%
(9) MUNICIPAL	14,190	3.19%	14,642	31,480	88.3%	27,793	4.35%	29,001	67.86%
(10) UNMETERED	6,087	8.29%	6,592	12,711	100.0%	12,711	14.31%	14,529	60.98%
(11) SUB-TOTAL	1,041,403	7.6%	1,120,081	2,239,337	84.4%	1,889,859	12.72%	2,130,200	70.67%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	28,272	18.8%	29,033	82,065	271.3%	55,591	18.63%	58,391	0.00%
(18) TOTAL Bfr EXPORT	1,069,675	7.4%	1,149,114	2,321,402.28	83.8%	1,945,450	12.50%	2,188,591	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,069,675	7.4%	1,149,114	2,321,402	83.8%	1,945,450	12.50%	2,188,591	71%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,364,574**	**1,501,844**	**76,999**	**432,607**	**47,132**	**41,444**	**62,638**	**82,192**	**67,790**	**31,866**	**12,443**	[redacted]				
(2) FEBRUARY	**2,297,814**	**1,443,879**	**80,029**	**426,373**	**48,958**	**43,926**	**53,212**	**88,515**	**67,612**	**33,064**	**4,547**					
(3) MARCH	2,012,703	1,189,517	67,740	367,087	47,042	36,098	48,588	77,199	139,489	30,557	1,745					
(4) APRIL	1,700,128	978,550	52,200	294,769	45,757	29,890	46,920	81,559	138,942	21,902	2,144					
(5) MAY	1,447,059	750,399	44,962	265,519	42,874	35,010	53,118	90,140	138,566	15,612	2,555					
(6) JUNE	1,334,378	609,577	46,333	281,558	55,389	31,938	49,047	89,041	138,566	15,918	2,322					
(7) JULY	1,393,885	636,042	49,596	305,354	53,856	36,525	56,555	90,197	138,421	16,401	2,544					
(8) AUGUST	1,406,452	708,174	43,072	277,951	51,187	29,897	43,151	85,665	138,512	15,238	2,125					
(9) SEPTEMBER	1,344,774	584,352	46,874	305,996	54,331	30,903	54,132	100,800	138,449	15,861	2,203					
(10) OCTOBER	1,492,803	730,459	51,670	315,700	48,611	36,276	54,184	81,958	138,804	22,306	1,625					
(11) NOVEMBER	1,869,932	1,028,601	57,766	356,039	43,924	35,031	56,426	97,338	139,826	24,619	19,149					
(12) DECEMBER	**2,139,932**	**1,408,115**	**65,236**	**347,137**	**41,392**	**38,180**	**42,967**	**75,818**	**67,825**	**29,001**	**14,529**					
(13) TOT. SUMMED DMD.	20,804,433	11,569,509	682,477	3,976,089	580,452	425,119	620,940	1,040,423	1,452,802	272,346	67,933					
(14) 3 C/P DEMANDS	**6,802,319**	**4,353,838**	**222,264**	**1,206,116**	**137,482**	**123,550**	**158,818**	**246,525**	**203,227**	**93,931**	**31,520**					
(14) 3 C/P AVE DEMANDS	2,267,440	1,451,279	74,088	402,039	45,827	41,183	52,939	82,175	67,742	31,310	10,507	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,635**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**225,890**
	C/P INTERRUPTIBLE RIDER DEMANDS	**66,917**
	C/P FIRM LARGE INDUST. DEMANDS	**15,275**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,102,546	1,315,928	68,512	389,273	44,117	36,368	56,500	77,775	65,000	30,554	10,903	[redacted]				
(2) FEBRUARY	2,058,695	1,275,166	71,710	386,120	46,013	38,848	48,298	84,046	65,000	31,787	4,016					
(3) MARCH	1,841,688	1,072,148	61,807	337,938	44,676	32,575	44,816	73,946	135,000	29,574	1,573					
(4) APRIL	1,573,866	892,737	48,142	274,016	43,724	27,298	43,691	78,525	135,000	21,281	1,956					
(5) MAY	1,351,755	690,370	41,777	248,494	41,143	32,240	49,789	87,096	135,000	15,211	2,351					
(6) JUNE	1,260,659	567,667	43,516	266,079	53,479	29,767	46,412	86,474	135,000	15,569	2,163					
(7) JULY	1,307,446	587,067	46,216	286,520	51,767	33,744	53,145	87,270	135,000	15,996	2,349					
(8) AUGUST	1,315,955	652,308	40,064	260,380	49,151	27,564	40,485	82,814	135,000	14,852	1,958					
(9) SEPTEMBER	1,262,025	539,018	43,655	286,978	52,207	28,532	50,844	97,504	135,000	15,466	2,033					
(10) OCTOBER	1,389,077	668,458	47,784	294,199	46,524	33,231	50,576	79,013	135,000	21,694	1,487					
(11) NOVEMBER	1,703,097	920,296	52,363	325,825	41,558	31,382	51,744	92,941	135,000	23,770	17,133					
(12) DECEMBER	1,899,500	1,231,859	57,964	311,966	38,713	33,451	38,708	71,695	65,000	27,793	12,711					
(13) TOT. SUMMED DMD.	19,066,311	10,413,023	623,511	3,667,788	553,071	384,999	575,008	999,099	1,410,000	263,546	60,630					
(14) 3 C/P DEMANDS	6,060,741	3,822,953	198,187	1,087,359	128,843	108,666	143,506	233,515	195,000	90,134	27,629					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,635

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 212,880

C/P INTERRUPTIBLE RIDER DEMANDS 66,917

C/P FIRM LARGE INDUST. DEMANDS 10,858

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.93	0.97	0.99	0.85	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	0.99	0.93	1.00	0.95	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.09	1.06	0.49	1.02	6.02
(4) APRIL	1.33	1.48	1.42	1.36	1.00	1.38	1.13	1.01	0.49	1.43	4.90
(5) MAY	1.57	1.93	1.65	1.51	1.07	1.18	1.00	0.91	0.49	2.01	4.11
(6) JUNE	1.70	2.38	1.60	1.43	0.83	1.29	1.08	0.92	0.49	1.97	4.52
(7) JULY	1.63	2.28	1.49	1.32	0.85	1.13	0.94	0.91	0.49	1.91	4.13
(8) AUGUST	1.61	2.05	1.72	1.45	0.90	1.38	1.23	0.96	0.49	2.05	4.94
(9) SEPTEMBER	1.69	2.48	1.58	1.31	0.84	1.33	0.98	0.82	0.49	1.97	4.77
(10) OCTOBER	1.52	1.99	1.43	1.27	0.94	1.14	0.98	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.41	1.28	1.13	1.04	1.18	0.94	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.03	1.14	1.16	1.11	1.08	1.23	1.08	1.00	1.08	0.72

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.63	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.64	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.35	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

	MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1)	(1) JANUARY	7.94%	8.70%	8.65%	8.33%	5.37%	8.14%	7.14%	3.77%	8.69%
(2)										
(1)	(2) FEBRUARY	7.93%	8.66%	8.60%	8.29%	5.35%	8.10%	7.10%	3.75%	8.64%
(2)										
(1)	(3) MARCH	7.86%	8.74%	8.69%	8.37%	5.40%	8.18%	7.17%	3.79%	8.73%
(2)										
(1)	(4) APRIL	7.23%	8.19%	8.14%	7.84%	5.06%	7.66%	6.72%	3.55%	8.18%
(2)										
(1)	(5) MAY	6.91%	7.97%	7.93%	7.64%	4.93%	7.46%	6.54%	3.45%	7.96%
(2)										
(1)	(6) JUNE	6.78%	7.91%	7.86%	7.58%	4.89%	7.40%	6.49%	3.43%	7.90%
(2)										
(1)	(7) JULY	6.56%	7.69%	7.64%	7.36%	4.75%	7.19%	6.31%	3.33%	7.68%
(2)										
(1)	(8) AUGUST	6.23%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(2)										
(1)	(9) SEPTEMBER	6.58%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(2)										
(1)	(10) OCTOBER	6.79%	7.98%	7.94%	7.65%	4.93%	7.47%	6.55%	3.46%	7.97%
(2)										
(1)	(11) NOVEMBER	7.54%	8.60%	8.54%	8.23%	5.31%	8.04%	7.05%	3.72%	8.59%
(2)										
(1)	(12) DECEMBER	7.56%	8.30%	8.25%	7.94%	5.13%	7.76%	6.81%	3.59%	8.29%
(2)										
(1)	**(13) ANNUAL AVE**	**7.25%**	**8.27%**	**8.17%**	**7.84%**	**5.03%**	**7.65%**	**6.69%**	**3.53%**	**8.15%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.51%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
11.66%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
9.32%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
8.06%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
7.09%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
5.86%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
6.65%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
6.93%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
6.61%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
7.52%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
9.85%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
12.72%	14.31%	12.55%	11.27%	6.92%	14.14%	11.00%	5.75%	14.31%
9.12%	**11.11%**	**9.46%**	**8.41%**	**4.95%**	**10.42%**	**7.99%**	**4.14%**	**12.05%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.51%	6.27%	6.21%	5.90%	2.94%	5.71%	4.70%	1.34%	6.26%
(2) FEBRUARY	5.50%	6.23%	6.17%	5.86%	2.92%	5.67%	4.67%	1.32%	6.21%
(3) MARCH	5.43%	6.31%	6.26%	5.94%	2.97%	5.75%	4.74%	1.36%	6.30%
(4) APRIL	4.80%	5.76%	5.71%	5.41%	2.63%	5.23%	4.29%	1.12%	5.75%
(5) MAY	4.48%	5.54%	5.50%	5.21%	2.50%	5.03%	4.11%	1.02%	5.53%
(6) JUNE	4.35%	5.48%	5.43%	5.15%	2.46%	4.97%	4.06%	1.00%	5.47%
(7) JULY	4.13%	5.26%	5.21%	4.93%	2.32%	4.76%	3.88%	0.90%	5.25%
(8) AUGUST	3.80%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.15%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.36%	5.55%	5.51%	5.22%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.11%	6.17%	6.11%	5.80%	2.88%	5.61%	4.62%	1.29%	6.16%
(12) DECEMBER	5.13%	5.87%	5.82%	5.51%	2.70%	5.33%	4.38%	1.16%	5.86%
(13) ANNUAL AVE	**4.82%**	**5.84%**	**5.74%**	**5.41%**	**2.60%**	**5.22%**	**4.26%**	**1.10%**	**5.72%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.28%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%
7.44%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%
5.10%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%
3.84%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%
2.87%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%
1.64%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%
2.43%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%
2.71%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%
2.38%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%
3.30%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%
5.63%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%
8.49%	10.08%	8.32%	7.05%	2.70%	9.91%	6.78%	1.53%	10.08%
4.89%	**6.88%**	**5.23%**	**4.18%**	**0.73%**	**6.20%**	**3.76%**	**-0.09%**	**7.82%**

Transmission	
2.43%	4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep,17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$439,917	$485,063	9.30	$171,990	$1,096,970	$1,063,860	96.982	$1,095,225	$1,744.8	0.2%
(2) SMALL GENERAL	22,919	33,039	9.35	10,530	$66,488	$68,733	103.377	$66,436	$52.2	0.1%
(3) GENERAL	123,364	207,231	9.34	8,131	$338,726	$353,226	104.281	$338,573	$153	0.0%
(4) LARGE GENERAL	12,536	32,733	9.13	423	$45,691	$47,694	104.383	$45,713	($22)	0.0%
(5) SMALL INDUSTRIAL	12,892	23,812	9.33	1,422	$38,126	$39,777	104.330	$38,126	$0	0.0%
(6) MEDIUM INDUSTRIAL	16,007	40,556	9.25	369	$56,932	$59,451	104.423	$56,981	($49)	-0.1%
(7) LARGE INDUSTRIAL	9,500	62,677	8.98	716	$72,893	$76,124	104.432	$72,968	($74)	-0.1%
(8) PHP	9,520	53,798	8.87	116	$63,434	$85,438	134.688	$81,030	($17,597)	-21.7%
(9) MUNICIPAL	7,692	11,020	8.85	176	$18,888	$19,666	104.120	$18,858	$30	0.2%
(10) UNMETERED	11,524	7,213	9.37	3,347	$22,084	$22,087	100.011	$22,112	($28)	-0.1%
(11) SUB-TOTAL	$665,870	$957,142	9.25	$197,221	$1,820,233	$1,836,055	100.869	$1,836,023	($15,790)	-0.9%
(12) DIRECT EXP./ REV					$44,901	$37,606		$32,523	$12,378	38.1%
(13) RETURN ON DIRECT EXP.					($7,295)	$0.000		$5,115	($12,410)	-242.6%
(14) TOTAL					$1,857,840	$1,873,661	15,822	$1,873,661	($15,822)	-0.8%
					37,606	$37,606	-			

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

Line #	AVERAGE RATE BASE								RATE BASE 2025	RATE BASE 2026
(1)	STEAM PLANT	481,584							543,265	419,903
(2)	***STEAM PLANT - CWIP***	***4,559***							***4,744***	***4,374***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906							369,394	352,418
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(5)	HYDRO PLANT	644,461							603,548	685,374
(6)	***HYDRO PLANT - CWIP***	***44,561***							***55,299***	***33,823***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643							10,402	10,884
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(9)	WIND PLANT	163,575							168,639	158,510
(10)	***WIND PLANT - CWIP***	***196***							***196***	***196***
(11)	SOLAR PLANT	1,285							1,316	1,255
(12)	***SOLAR PLANT - CWIP***	***-0***							***-0***	***-0***
(13)										
(14)	GAS TURBINE - OTHER PLANT	67,260							58,451	76,069
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***881***							***1,070***	***692***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT									
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(18)	LM6000 PLANT	93,707							94,612	92,802
(19)	***LM6000 PLANT - CWIP***	***30***							***0***	***60***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0							0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***							***0***	***0***
(22)			**Check**							
(23)	***Total Generation Plant bfr Gen-related Transmission Assets***	***1,823,421***	1,823,421						***1,849,627***	***1,797,215***
(24)	***Total Generation CWIP bfr Gen-related Transmission Assets***	***50,228***	50,228						***61,310***	***39,145***
(25)	***Total Generation bfr Gen-related Transmission Assets***	***1,873,649***	1,873,649						***1,910,937***	***1,836,360***
(26)										
(27)	***ECEI Batteries Plant***	145,582							***119,318***	***171,846***
(28)	***ECEI Batteries CWIP***	15,185							***30,370***	***-0***
(29)	***Generation-related Trans Assets Plant***	51,342							***51,342***	***51,342***
(30)	***Generation-related Trans Assets CWIP***	0							***0***	***0***
(31)	***Subtotal***	***212,109***							***201,031***	***223,188***
(32)										
(33)	***Total Generation Plant***	***2,020,345***							***2,020,288***	***2,020,403***
(34)	***Total Generation CWIP***	***65,413***							***91,680***	***39,145***
(35)	***Total Generation***	***2,085,758***							***2,111,968***	***2,059,548***
(36)										
(37)			**T&D Adj.**					**Average RB before T&D Adj.**		
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	745,128	($176,727)					921,855	869,812	973,897
(39)	***TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related Transmission Assets***	***99,492***						99,492	***57,791***	***141,193***
(40)	***Total Transmission***	***844,620***						1,021,347	***927,604***	***1,115,090***
(41)										
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-								
(43)	***Transmission Enviromental & Fuel Conversion - CWIP***	-								
(44)					**CWIP**		**CWIP**			
(45)			**T&D Adj.**	**Distr. CWIP**	**2025**		**2026**	**T&D Adj.**	**Average Distr. RB before CWIP &**	
(46)	DIST.PLT.- LAND	$5,052	$477.6	11	13		9	$4,563	4,563	4,563
(47)	DIST.PLT.- EASEMENTS & SURVEY	$177,554	$157	435	472		398	$176,962	162,165	191,758
(48)	DIST.PLT.- OTHER	$17,970	$27,096	(23)	-29		-17	($9,104)	-10,001	-8,207
(49)	DIST.PLT.- SUBSTATIONS	$183,948	$174,067	24	26		22	$9,856	9,083	10,629
(50)	DIST.PLT.- POLES & FIXTURES	$399,387	$5,656	971	1,088		854	$392,759	373,676	411,842
(51)	DIST.PLT.- O/H LINES	$173,434	($33,770)	512	582		443	$206,691	199,755	213,626
(52)	DIST.PLT.- U/G LINES	$61,773	$3,041	146	170		122	$58,585	58,366	58,805
(53)	DIST.PLT.- LINE TRANSFORMERS	$369,256	$0	911	1,021		801	$368,345	350,449	386,240
(54)	DIST.PLT.- SERVICES	$56,181	$0	139	160		119	$56,042	54,819	57,265
(55)	DIST.PLT.- METERS	$70,426	$0	176	208		143	$70,250	71,444	69,056
(56)	DIST.PLT.- STREET LIGHTING	$35,211		87	101		73	$35,124	34,842	35,405
(57)										
(58)	***Total***	***$1,550,189***	***$176,727***	***3,390***	***3,812***		***2,968***	***$1,370,072***	***$1,309,162***	***$1,430,983***
(59)			**2024 Actuals**							
(60)	SUBSTS.-DISTRIBUTION BULK POWER	$169,254	$41,794	92%						
(61)	SUBSTS.-DISTRIBUTION GENERAL	$14,693	$3,628	8%						
(62)		$183,948	$45,422	100%						
(63)										
(64)	DISTRIBUTION	40,929							44,376	37,483
(65)	TRANSMISSION	2,906							3,104	2,708
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964							32,676	37,252
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211							41,591	54,831
(68)	RETAIL	42,983							46,109	39,858
(69)	NON-FUNCTIONALIZED	292,481							287,072	297,891
(70)	GENERAL PROPERTY PLANT	462,475							454,929	470,022
(71)	**GENERAL PROPERTY PLANT - CWIP**	14,812							10,022	19,601
(72)	**TOTAL GENERAL PROPERTY**	***477,287***							464,951	489,623
(73)			**Check**							
(74)	***Total Plant in Service***	4,577,823	4,774,747						***4,654,190***	***4,895,304***
(75)	***Total Plant CWIP***	167,921	167,921						***132,936***	***202,907***
(76)	***Total Plant***	***4,745,744***	***4,942,669***						***4,787,126***	***5,098,211***
(77)										
(78)	**WORKING CAPITAL & DEFERRED CHARGES**									
(79)										
(80)	WORKING CAPITAL - CASH FUEL	0							0	0
(81)	WORKING CAPITAL - CASH OTHER	162,574		Source: 2014 COSS					187,621	137,528
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761		84,441					294,770	301,971
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610		28,661						
(84)	DEFERRED CHARGES - Financing	22,257		113,102					23,414	21,099
(85)	DEFERRED CHARGES - Tax	23,925							23,925	23,925
(86)	DEFERRED CHARGES - Pension	156,935							143,585	170,285
(87)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO		ARO average			
(88)	DEFERRED CHARGES - FAM Deferral	4,167							-290	8,624
(89)	DEFERRED CHARGES - Other	29,562							34,227	24,897
(90)	DEFERRED CHARGES - Other (DSM)	723							652	795
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2							-2	-2
(92)	DEFERRED CHARGES - Regulated Assets	5,818			Adjustment		***Average ARO***		6,464	5,171
(93)	DEFERRED Credits - ARO Steam	-81,338				0	-81,338		***-79,236***	***-83,440***
(94)	DEFERRED Credits - ARO Hydro	-40,430				0	-40,430		***-39,391***	***-41,468***
(97)	DEFERRED Credits - ARO Wind	-16,505				0	-16,505		***-16,076***	***-16,933***
(95)	DEFERRED Credits - ARO LM6000	-1,393				0	-1,393		***-1,357***	***-1,430***
(95)	DEFERRED Credits - ARO CT	-6,244				0	-6,244		***-6,084***	***-6,404***
(96)	DEFERRED Credits - ARO Transformers (Transmission)	-52				0	-52		***-88***	***-16***
(97)	DEFERRED Credits - ARO Substations (Distribution)	-1				0	-1		***-2***	***-1***
(98)	DEFERRED Credits - ARO Transformers (Distribution)	-55				0	-55		***-94***	***-16***
(99)	DEFERRED Credits - Other (Steam)	-29,365							-28,602	-30,128
(100)	DEFERRED Credits - Cost of Removal Liability (COR)	10,587							17,353	3,821
(101)	CONTRACT RECEIVABLE	93,310							91,290	95,331
(102)	***Total***	***632,844***				0	-146,018	632,844	652,079	613,609
(103)										
(104)	Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedule	(142,328)	(149,707)
(105)								ARO & COR from RB Tbl	-142,329	-149,709
(106)	***Total Rate Base***	***5,378,589***					0	Var	-1.1768	-1.1768
(107)									0%	0%
(108)										
(109)	***ARO TOTAL***	***-146,018***							***-142,328***	***-149,707***
(110)										
(111)	**OPERATING EXPENSES**									
(112)										
(113)	**OFFICE OF THE PRESIDENT**									
(114)	EXECUTIVE MANAGEMENT	1,808.4								
(115)										
(116)	CORPORATE INSURANCE	9,647.8								
(117)	CORPORATE SECRETARY	1,757.3								
(118)	CORPORATE SECRETARY & INSURANCE	11,405.2								
(119)										
(120)	LEGAL SERVICES	5,043								
(121)										
(122)	**VP EXTERNAL RELATIONS**									
(123)	COMM. & PUBLIC AFFAIRS	3,450.6								
(124)										
(125)										
(126)	ENVIRONMENTAL POLICIES & PROGRAMS	316								
(127)										
(128)										
(129)	**CUSTOMER OPERATIONS:**									
(130)										
(131)	**Labour-related O&M**									
(132)	GENERATION	67,439.8	67,439.8							
(133)	TRANSMISSION	20,589.9								
(134)	DISTRIBUTION	54,010.5	74,600.3	74,600.3	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)	(15) EXECUTIVE MANAGEMENT	1,274.5								
(140)	(16) LEGAL SERVICES	1,881.6								
(141)	(16) CORP. SECRETARY	-								
(142)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8								
(143)	(18) REGULATORY AFFAIRS	2,288.8								
(144)	(19) FINANCE GROUP	3,929.8								
(145)	(20) PROCUREMENT	7,398.7								
(146)	(20) IT	19,232.6								
(147)	(21) HUMAN RESOURCES	6,309.1								
(148)	GENERATION SERVICES	9,186.5	ECI							
(149)	(25) OTHER EXPENSES	14,660.1	233.5	14,426.6						
(150)	***TOTAL CORPORATE GROUPS***	***67,907.51***								
(151)										
(131)	***TOTAL LABOUR RELATED***	***241,048.39***	241,048.4	0.0						
(132)	TRANSMISSION CONTROL CENTER	5,429.9								
(133)	**GENERATION, TRANSMISSION AND DISTRIBUTION**									
(134)	TRANSMISSION BEFORE STORM EXPENSES	23,424		99%						
(135)	TRANSMISSION STORM EXPENSES	273		1%						
(134)	**TRANSMISSION TOTAL**	**23,697**	**0**	100%						
(135)	DISTRIBUTION TOTAL:									
(136)	SUBSTATIONS	1,477.7		60%						
(139)	OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8		40%						
(140)	OVERHEAD LINES STORM EXPENSES	23,810.5		100%						
(137)	OVERHEAD LINES	**59,526.3**	**0**							
(138)	UNDERGROUND LINES	579.1								
(139)	LINE TRANSFORMERS	0.0								
(140)	METERS	0.0								

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(141)	COMMUNICATIONS	0.0				
(142)	STREET LIGHTING	579.1				
(143)	***TOTAL DISTRIBUTION***	***62,162.1***				
(144)						
(145)	***TOTAL G T & D***	***85,859.5***	87,322,687.3			
(146)			Amount	Weights	Source: CS subfunctionalization	
(147)	**CUSTOMER SERVICE**					
(148)	CUSTOMER SERVICE EXPERIENCE	1,479.9		5.2%	2,147,146	
(149)	CUSTOMER SOLUTIONS	3,732.6		13.2%	5,415,333	
(150)	***Total***	***5,212.5***	18.4%	18.4%	***7,562,479***	
(151)						
(152)	**CALL CENTRE**					
(153)	CUSTOMER CARE ADMIN	1,230.1		4.3%	1,784,740	
(154)	CUSTOMER CARE	6,913.0		24.4%	10,029,574	
(155)	***Total***	***8,143.1***		28.7%	***11,814,314***	
(156)						
(157)	**REVENUE OPERATIONS**					
(158)	BILLING SERVICES & PAYMENTS	2,293.0		8.1%	3,326,780	
(159)	REVENUE OPS ADMIN	-		0.0%	-	
(160)	METER DATA SERVICES	440.3		1.6%	638,831	
(161)	SMART METER OPERATIONS CENTER (SMOC)	1,189.1		4.2%	1,725,124	
(162)	METER SERVICES - FIELD	1,427.2		5.0%	2,070,655	
(163)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2		16.2%	6,676,996	
(164)	METER SERVICES - INSPECTORS	-	7,659	0.0%	-	
(165)	BAD DEBT EXPENSE	5,050.4		17.8%	7,327,260	
(166)	***Total***	***15,002.2***		52.9%	***21,765,646***	
	Customer Service Total	***28,357.8***	**28,357.8**	100.0%	***41,142,439***	
(167)			**0**			
(168)						
(169)	**REGULATORY AFFAIRS**					
(170)	Advocacy Expense	1,885.2				
(171)	Other Expenses	7,402.2				
(172)	***Subtotal***	***9,287.4***				
(173)						
(174)	**Generation Services**					
(175)	Environmental Services	2,532.1				
(176)	Project Implementation	1,045.2				
(177)	EAM	8,332.3				
(178)	***Total***	***11,909.6***				
(179)						
(180)	**SENIOR VP & CFO**					
(181)	(a) INTERNAL AUDIT	1,781.8				
(182)	(b) INVESTOR RELATIONS	272.3				
(183)	(c) VP FINANCE & TREASURER	456.7				
(184)	(d) TREASURER	426.5				
(185)	(e) CORPORATE TAX	889.8				
(186)	**-- GM FINANCE**					
(187)	(a) CORPORATE CONTROLLER	3,523.4				
(188)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0				
(189)						
(190)	**VP ENTERPRISE SERVICES**					
(191)	-- PROCUREMENT & FACILITIES	12,283.6				
(192)	-- INFORMATION TECHNOLOGY	46,048.8				
(193)						
(194)	**VP HUMAN RESOURCES**					
(195)	-- HUMAN RESOURCES	11,000.2				
(196)						
(197)	**POWER PRODUCTION**					
(198)	-- POWER PRODUCTION - FUEL	442,104.2				
(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				
(202)	-- POWER PRODUCTION - LM6000	643.8				
(203)	-- POWER PRODUCTION - BIOMASS	6,736.8				
(204)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,590.6				
(205)	-- POWER PRODUCTION - GEN. DEVELOPMENT					
(206)	-- POWER PRODUCTION - HEAD OFFICE	2,583.0				
(207)	-- POWER PRODUCTION - GEN. SERV.					
(208)	-- POWER PRODUCTION - ECEI BATTERIES	0.0				
(209)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,463.0	1,463.0			
(210)	-- POWER PRODUCTION - H/R					
(211)	-- POWER PRODUCTION - ENVIR. POLICY					
(212)	-- POWER PRODUCTION - EXECUTIVE					
(213)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,651.5				
(214)	-- OTHER THAN BIOMASS AND WIND	18,477.9				
(215)	-- PURCHASED POWER - BIOMASS (Energy)	14,798.7				
(216)	-- PURCHASED POWER - BIOMASS (Demand)	5,503.8				
(217)	-- PURCHASED POWER - MARITIME LINK	200,473	86,507.2	85,044.2		
(218)	-- PURCHASED POWER - WIND (ERIS)	33,418.0				
(219)	-- PURCHASED POWER - WIND (NRIS)	111,508.3				
(220)	-- PURCHASED POWER - Imports	94,697.3				
(221)	-- BUTU CAPACITY CREDIT	308.6				
(222)	OTHER OVERHEAD EXPENSES	7,377.5	6,487.4	890.13	System Planning and ECI	
(223)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0				
(224)	DSM EXPENSES - Demand-related ATL Classes		920,981.5	920,981.5		
(225)	DSM EXPENSES - Energy-related ATL Classes					
(226)	DSM EXPENSES - Directly Assigned ATL Classes					
(227)	DSM EXPENSES - BTL Classes					
(228)	FCR DEFERRAL	0				
(229)	GRANTS IN LIEU OF TAXES	50,476				
(230)				**Adj to Balance =**	**-**	
(231)	***DEPRECIATION AND ACCRETION :***					
(232)					**ADJUSTMENT**	**TOTAL** **DEPRECIATION-2026** **ACCRETION-2026**
(233)	***GENERATION***					
(234)	STEAM	47,963.5	**0.000**	0.0	47,964	47,964 45,275 2,688
(235)	HYDRO	16,576.5		0.0	16,577	16,577 15,845 732
(236)	WIND	13,294.2		0.0	13,294	13,294 13,037 257
(237)	SOLAR	61.5		0.0	61	61 61 0
(238)	LM6000	7,014.7		0.0	7,015	7,015 7,040 -26
(239)	GAS TURBINE - OTHER	2,879.7		0.0	2,880	2,880 2,704 176
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRANS ASSETS***	***87,790.1***		***0.0***	***87,790.1***	***0.0*** ***87,790.1*** ***83,962.8*** ***3,827.3***
(241)						
(242)	*ECEI BATTERIES*	8,574.6				8,575 0
(243)	*GEN-RELATED TRANS ASSETS*	3,169.0				3,169 0
(244)						
(245)	***TOTAL GENERATION***	***99,533.7***				
(246)						
(241)						
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***					
(243)	Transmission - HV	0	0	0.0	0.0	0 0 0 0
(244)	Transmission - EHV	26,554	**0.0**	0.0	26,554.0	-9,414 35,968 35,968 0
(245)	***TOTAL TRANSMISSION***	***26,554.0***		***0***	***26,554***	***-9,414*** ***35,968*** ***35,968*** ***0***
(246)						
(247)	***DISTRIBUTION***					
(248)	DISTRIBUTION - Land	0.0	0	0.0	0	0 0 0
(249)	DISTRIBUTION - Easements	3,065.1	0	0.0	3,065	2.4 3,063 3,063 0
(250)	DISTRIBUTION - Other	1,358.8	0	0.0	1,359	891.3 467 467 0
(251)	DISTRIBUTION - Substations	9,065.6	0	0.0	9,066	8,556.5 509 509 0
(252)	DISTRIBUTION - Poles and Fixtures	20,950.9	0	0.0	20,951	293.0 20,658 20,658 0
(253)	DISTRIBUTION - OH Lines	12,194.0	0	0.0	12,194	(393.0) 12,587 12,587 0
(254)	DISTRIBUTION - UG Lines	2,952.6	0	0.0	2,953	64.1 2,889 2,889 0
(255)	DISTRIBUTION - Line Transformers	28,381.7	0	0.0	28,382	28,382 28,382 0
(256)	DISTRIBUTION - Services	4,147.1	0	0.0	4,147	4,147 4,147 0
(257)	DISTRIBUTION - Meters	8,124.2	0	0.0	8,124	8,124 8,124 0
(258)	DISTRIBUTION -Streetlights	4,584.6	0	0.0	4,585	4,585 4,585 0
(259)	***DISTRIBUTION TOTAL***	***94,824.5***	*0.000*		**94,825**	
(260)						
(261)	***GENERAL PROPERTY***			***Adj***		***,2026***
(262)	GENERATION	0.0				0 0 0
(263)	DISTRIBUTION	6,892.9		0.0	6,893	6,893 6,893 0
(264)	TRANSMISSION	396.6		0.0	397	397 397 0
(265)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394.2		0.0	2,394	2,394 2,394 0
(266)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,734.7		0.0	7,735	7,735 7,735 0
(267)	RETAIL	6,250.7		0.0	6,251	6,251 6,251 0
(268)	NON-FUNCTIONALIZED	37,846.2		0.0	37,846	37,846 37,846 0
(269)	***TOTAL GENERAL PROPERTY***	***61,515.3***		***0***	***61,515***	**61,515** ***61,515*** ***0***
(270)				***0.0***	***189,649***	***9,414.1*** ***85,410*** ***85,410*** ***0***
(271)	***TOTAL DEPRECIATION AND ACCRETION***	***270,683.9***		**0.0**	**270,683.9**	**-9,414.1** **185,273.5** **181,446.2** **3,827.3**
(272)						
(273)	GLACE BAY RETIREMENT	**0**			Interest Charges	Corporate Taxes
(274)	INTEREST CHARGES	141,804		Interest & Other Exp	144,090	**0.0** Corporate Income Tax -17,933 **0.00**
(275)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**23,800.0**	**0** Regulatory Amort. **8,097** **0**
(276)	CORPORATE TAXES	-9,835		Allowance for Funds	(26,086)	Costs of Goods Sold 0
(277)	RETAINED EARNINGS	201,298	**0.00**	Net	141,804	Settlement Adj. 0
(278)	***Normal Interruption Cost***	***160.44***				-9,835
(279)	**Interr. Rider Coincident Demand & CD Losses**	***69,594***				
(280)	***PHP Interruptible Credit Data Inputs***					
(281)	Power Factor Adjustment	*1.06*				
(282)	LIR Credit ($/kVA)	*-7.638*				
(283)	% Premium for Priority Interruptions	10.0%				
(284)	**OPERATING ALLOCATIONS**					
(285)	**FCR Deferral - Generation**	**70.50%**				
(286)	**FCR Deferral - Transmission**	**29.50%**				
(287)		***100.00%***				
(288)						
(289)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023			
(290)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%			
(291)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%			
(292)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%			
(293)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%			
(294)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%			
(295)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%			
(296)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%			
(297)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.00%	0.00%			
(298)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%			
(299)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%			
(300)	***Total***	***100.00%***				

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018	$327,285	$344,541	$3,357,528	$4,029,354	
2019	$376,974	$313,557	$2,520,302	$3,210,832	
2020	$468,469	$476,164	$4,443,777	$5,388,410	
2021	$512,276	$450,573	$1,222,361	$2,185,211	
2022	$430,329	$693,297	$6,478,847	$7,602,473	
2023	$418,234	$348,956	$2,871,700	$3,638,890	
2024	$1,360,838	$1,492,826	$10,572,909	$13,426,574	
Total	$3,894,405	$4,119,914	$31,467,425	$39,481,744	
Split	9.9%	10.4%	79.7%	100.0%	
2026 Estimate	$916.09	$969.14	$7,402.17	$9,287	

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(301)											
(302)	**METER DATA SERVICES ALLOCATORS**										
(303)	METER DATA SERVICES ALLOCATOR - DOMESTIC		6.32%	6.34%							
(304)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL		9.10%	9.14%							
(305)	METER DATA SERVICES ALLOCATOR - GENERAL		15.92%	15.99%							
(306)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL		14.56%	14.62%							
(307)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL		10.46%	10.51%							
(308)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL		10.92%	10.97%							
(309)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL		15.47%	15.53%							
(310)	METER DATA SERVICES ALLOCATOR - PHP		0.43%	0.43%							
(311)	METER DATA SERVICES ALLOCATOR - MUNICIPAL		16.83%	16.90%							
(312)	METER DATA SERVICES ALLOCATOR - UNMETERED		0.00%	0.00%							
(313)	***Total***		100.00%	100.43%							
(314)				2023 COSS							
(315)	**UNIT METER COSTS**										
(316)	Residential		129.17	113.00							
(317)	Small General		146.15	111.72							
(318)	General		565.62	392.00							
(319)	Large General		1,811.88	692.00							
(320)	Small Industrial		589.45	196.84							
(321)	Medium Industrial		1,611.77	692.00							
(322)	Large Industrial		1,891.93	1,106.00							
(323)	PHP		1,824.69	1,106.00							
(324)	Municipal		1,891.93	1,106.00							
(325)	Unmetered		-								
(326)											
(327)	**DIRECT FAM-related EXPENSES**										
(328)	FUEL		23,570.490								
(329)	PURCHASES - OTHER THAN BIOMASS AND WIND		58.717								
(330)	PURCHASES - BIOMASS		64.987								
(331)	MARITIME LINK		641.376								
(332)	PURCHASES - WIND ERIS		104.299								
(333)	PURCHASES - WIND NRIS		344.651								
(334)	IMPORTS		312.957								
(335)	BUTU CAPACITY CREDIT		(308.559)								
(336)	EXPORT SALES		-								
(337)	***Total***		***24,788.918***		49,883.55		$37,415		12,469	Check	
(338)											
(339)	**TOTAL REVENUE OF ATL RATE CLASSES**										
(340)	Switch from Prelim to Actual			24,788.918	1.00						
(341)	ELECTRIC REVENUE - DOMESTIC - REG		1,063,859.82	1,063,859.82	1,063,860						
(342)	ELECTRIC REVENUE - SMALL GENERAL		68,733.30	68,733.30	68,733						
(343)	ELECTRIC REVENUE - GENERAL		353,225.84	353,225.84	353,226						
(344)	ELECTRIC REVENUE - GENERAL LARGE		47,693.62	47,693.62	47,694						
(345)	ELECTRIC REVENUE - SMALL INDUST.		39,777.14	39,777.14	39,777						
(346)	ELECTRIC REVENUE - MEDIUM INDUST.		59,450.67	59,450.67	59,451						
(347)	ELECTRIC REVENUE - LARGE INDUSTRIAL		76,124.16	76,124.16	76,124						
(348)	ELECTRIC REVENUE - PHP		85,437.71	85,437.71	85,438						70794
(349)	ELECTRIC REVENUE - MUNICIPAL		19,666.02	19,666.02	19,666		BTL				
(350)	ELECTRIC REVENUE - UNMETERED		22,086.62	22,086.62	22,087		$1,918,510		1836055		
(351)	***Total***		***1,836,054.91***	1,836,054.91	1,836,054.91		$37,606				
(352)			**-**		$44,849		$1,880,903				
(353)	EXPORT SALES		-								
(354)	FX Interest										
(355)											
(356)	**FX COST REVENUE OF BTL RATE CLASSES**						Var				
(357)	SHORE POWER	PROD	19.239		19.239				0.000		
(358)	SHORE POWER	TRANS	-		-				0.000		
(359)	SHORE POWER	DIST	19.59		19.586				0.000		
(360)	SHORE POWER	RETAIL	4.97	43.80	4.972		43.8		0.000		0.0
(361)	GEN.REPL./LOAD FOLL.	PROD	(13.96)		(13.962)				0.000		
(362)	GEN.REPL./LOAD FOLL.	TRANS	-		-				0.000		
(363)	GEN.REPL./LOAD FOLL.	DIST	-		-				0.000		
(364)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	61.3	75.217		61.3		0.000		0.0
(365)	ELIADC	PROD	309.22		309.220				0.000		
(366)	ELIADC	TRANS	-		-				0.000		
(367)	ELIADC	DIST	-		-				0.000		
(368)	ELIADC	RETAIL	-	309.22	-		309.2		0.000		0.0
(369)	BUTU	PROD	885.65		885.647				0.000		
(370)	BUTU	TRANS	-		-				0.000		
(371)	BUTU	DIST	-		-				0.000		
(372)	BUTU	RETAIL	30.07	915.7	30.070		915.7		0.000		0.0
(373)	SPILL	PROD	-		-				0.000		
(374)	SPILL	TRANS	-		-				0.000		
(375)	SPILL	DIST	-		-				0.000		
(376)	SPILL	RETAIL	5.01	5.0	5.012		5.0		0.000		0.0
(377)	REAL TIME PRICING	PROD	157.04		157.041				0.000		
(378)	REAL TIME PRICING	TRANS	94.45		94.453				0.000		
(379)	REAL TIME PRICING	DIST	-		-				0.000		
(380)	REAL TIME PRICING	RETAIL	1.24	252.7	1.235		252.7		0.000		0.0
(381)	OATT	PROD	152.09		152.091				0.000		
(382)	OATT	TRANS	444.10		444.096				0.000		
(383)	OATT	DIST	-		-				0.000		
(384)	OATT	RETAIL	28.93	625.1	28.926		625.1		0.000		0.0
(385)	EBS	PROD	1,320.80		1,320.801				0.000		
(386)	EBS	TRANS	511.83		511.830				0.000		
(387)	EBS	DIST	977.06		977.064				0.000		
(388)	EBS	RETAIL	107.99	2,917.7	107.988		2,917.7		0.000		
(389)	RTR	PROD	9,037.52		9,037.517				0.000		
(390)	RTR	TRANS	3,502.17		3,502.174				0.000		
(391)	RTR	DIST	6,685.51		6,685.510				0.000		
(392)	RTR	RETAIL	738.90	19,964.1	738.903		19,964.1		0.000		
(393)	***Total***		***25,094.630***	**-**	***25,094.630***		***25,094.6***		***0.000***		***0.0***
(394)											
(395)	**TOTAL REVENUE OF BTL RATE CLASSES**										
(396)	SHORE POWER		158.4		158.4				0.000		
(397)	GEN.REPL./LOAD FOLL		1,234.9		1,234.9				0.000		
(398)	ELIADC		-		-				0.000		70794.48026 in Btl
(399)	BUTU		3,271.8		3,271.8				0.000		
(400)	SPILL		5.0		5.0				0.000		
(401)	REAL TIME PRICING		1,277.0		1,277.0				0.000		
(402)	OATT		625.1	6,572.267	625.1				0.000		
(403)	EBS		10,878.3		10,878.3						
(404)	RTR		19,964.1	37,414.711	19,964.1						
(405)	SOLAR GARDEN RIDER (SGR)		191.6	**-**	***37,414.711***		50,075		***0.000***		
(406)	***TOTAL***		***37,606.344***				-12,468.8371				0
				Historic Class							
(407)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***							
(408)	LATE PAYMENT CHARGE - DOMESTIC		4,690.3	81.7%							
(409)	LATE PAYMENT CHARGE - SMALL GENERAL		267.1	4.7%	***2026 Budg. =***		**5,743.1**				
(410)	LATE PAYMENT CHARGE - GENERAL		616.5	10.7%							
(411)	LATE PAYMENT CHARGE - GENERAL LARGE		2.6	0.0%							
(412)	LATE PAYMENT CHARGE - SMALL INDUST.		68.9	1.2%							
(413)	LATE PAYMENT CHARGE - MEDIUM INDUST.		91.7	1.6%							
(414)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%							
(415)	LATE PAYMENT CHARGE - PHP		-	0.0%							
(416)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%							
(417)	LATE PAYMENT CHARGE - UNMETERED		4.7	0.1%							
(418)	***TOTAL***		***5,743.1***	100.0%							
(419)											
(420)											
				Historic Class							
(421)	**Connection Charges & Removal of Meters**			***Weighted Ave***							
(422)	MISCELLANEOUS REVENUE - DOMESTIC		3,299.9	94.4%							
(423)	MISCELLANEOUS REVENUE - SMALL GENERAL		135.2	3.9%	Connection Charges		Removal of Meters				
(424)	MISCELLANEOUS REVENUE - GENERAL		44.7	1.3%	1,583.8		1,716.0				
(425)	MISCELLANEOUS REVENUE - GENERAL LARGE		4.5	0.1%	64.9		70.3				
(426)	MISCELLANEOUS REVENUE - SMALL INDUST.		4.5	0.1%	21.4		23.2				
(427)	MISCELLANEOUS REVENUE - MEDIUM INDUST.		0.5	0.0%	2.2		2.3				
(428)	MISCELLANEOUS REVENUE - LARGE INDUSTRIAL		0.0	0.0%	2.2		2.4				
(429)	MISCELLANEOUS REVENUE - PHP		-	0.0%	0.2		0.2				
(430)	MISCELLANEOUS REVENUE - MUNICIPAL		-	0.0%	0.0		0.0				
(431)	MISCELLANEOUS REVENUE - UNMETERED		4.8	0.1%	-		-				
(432)	***TOTAL***		***3,494.1***	100.0%	-		-				
(433)					2.3		2.5				
				Historic Class							
(434)				***Weighted Ave***	**1,677.0**		**1,817.0**				
(435)	NSF - DOMESTIC		153.5	96.9%							
(436)	NSF - SMALL GENERAL		2.9	1.8%	***2026 Rev. =***		**158.5**				
(437)	NSF - GENERAL		1.8	1.1%							
(438)	NSF - GENERAL LARGE		0.1	0.0%							
(439)	NSF - SMALL INDUST.		0.1	0.1%							
(440)	NSF - MEDIUM INDUST.		0.0	0.0%							
(441)	NSF - LARGE INDUSTRIAL		0.0	0.0%							
(442)	NSF - PHP		0.0	0.0%							
(443)	NSF - MUNICIPAL		0.0	0.0%							
(444)	NSF - UNMETERED		0.1	0.0%							
(445)	***TOTAL***		***158.5***	100.0%							
(446)											
				Historic Class							
(447)				***Weighted Ave***							
(448)	RETAIL SALES - DOMESTIC		47.4	3.2%							
(449)	RETAIL SALES - SMALL GENERAL		0.0	0.0%	***2026 Rev. =***		**1,490.5**				
(450)	RETAIL SALES - GENERAL		767.9	51.5%							
(451)	RETAIL SALES - GENERAL LARGE		104.9	7.0%							
(452)	RETAIL SALES - SMALL INDUST.		55.8	3.7%							
(453)	RETAIL SALES - MEDIUM INDUST.		311.2	20.9%							
(454)	RETAIL SALES - LARGE INDUSTRIAL		177.3	11.9%							
(455)	RETAIL SALES - PHP		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		831								
(464)	OTHER REVENUE		4,496								
(465)	COST OF GOODS SOLD (Retail)		0								

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

(466)					
(467)	**CASH WORKING CAPITAL**				
(468)	CWC % DISTRIBUTION - DOMESTIC	73.8%			
(469)	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	2.5%			
(475)	CWC % DISTRIBUTION - PHP	0.0%			
(476)	CWC % DISTRIBUTION - MUNICIPAL	0.5%			
(477)	CWC % DISTRIBUTION - UNMETERED	0.5%			
(478)		100.0%			
(479)	**ALLOCATION FACTOR INFORMATION**			**Year-end 2025**	**Year-end 2026**
(480)	AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080		24,346	23,974
(481)	AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926		490,213	487,639
(482)	AVERAGE CUSTOMERS - SMALL GENERAL	27,443		27,271	27,614
(483)	AVERAGE CUSTOMERS - GENERAL	11,240		11,240	11,240
(484)	AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20
(485)	AVERAGE CUSTOMERS - SMALL INDUST.	2,102		2,102	2,102
(486)	AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175
(487)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36
(488)	AVERAGE CUSTOMERS - PHP	1		1	1
(489)	AVERAGE CUSTOMERS - MUNICIPAL	1		1	1
(490)	AVERAGE CUSTOMERS - UNMETERED	9,903		9,903	9,903
(491)		***539,847***		**565,309**	**562,705**
(492)					
(493)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8			
(494)			2023 Test COSS		
(495)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8
(496)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS	
(497)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%	
(498)	LOSS FACTOR PERCENTAGE - SECONDARY	3.540%		96.06%	
(499)	LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.33%	
(500)	LOSS FACTOR PERCENTAGE - bulk power	0.910%			
(501)	LOSS FACTOR PERCENTAGE - TRANSMISSION				
(502)					
(503)	**CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**				
(504)	DOMESTIC	1.00			
(505)	SMALL GENERAL	1.00			
(506)	GENERAL	5.00			
(507)	LARGE GENERAL	100.00			
(508)	SMALL INDUSTRIAL	5.00			
(509)	MEDIUM INDUSTRIAL	25.00			
(510)	LARGE INDUSTRIAL	100.00			
(511)	PHP	100.00			
(512)	MUNICIPAL	100.00			
(513)	UNMETERED	0.82			
(514)					
(515)	**REVENUE TO COSS RATIO (2023 COSS)**				
(516)	DOMESTIC	97.630			
(517)	SMALL GENERAL	97.140			
(518)	GENERAL	105.000			
(519)	LARGE GENERAL	104.010			
(520)	SMALL INDUSTRIAL	99.660			
(521)	MEDIUM INDUSTRIAL	99.270			
(522)	LARGE INDUSTRIAL	105.000			
(523)	PHP	100.000			
(524)	MUNICIPAL	101.830			
(525)	UNMETERED	100.000			
(526)					
(527)	**2024 No. of Bills**				
(528)	Residential	2,974,413			
(529)	Small General	199,098			
(530)	General	130,997			
(531)	Large General	243			
(532)	Small Industrial	20,815			
(533)	Medium Industrial	2,222			
(534)	Large Industrial	414			
	PHP	12			
(535)	Municipal	12			
(536)	Unmetered	118,279			
(537)	***TOTAL***	***3,446,505***			
(538)					
(539)	**2024 Billed Revenue**				
(540)	Residential	970,271,743			
(541)	Small General	68,514,938			
(542)	General	378,788,180			
(543)	Large General	52,607,094			
(544)	Small Industrial	41,802,365			
(545)	Medium Industrial	71,721,412			
(546)	Large Industrial	80,164,570			
	PHP	70,794,480	Revenue BTL		
(547)	Municipal	6,000,854			
(548)	Unmetered	53,281,186			
(549)	***TOTAL***	***1,793,946,820***			
(550)					
(551)	No of Bills Factor	85%			
(552)	Billed Revenue Factor	15%			
(553)					
(554)	Wiring Inspections Splits				
(555)	Residential	71.41%			
(556)	Non-residential	28.59%			
(557)					
(558)	NRIS - Demand	0.4626			
(559)	NRIS - Energy	0.5374			
(560)	ERIS - Demand	0.4626			
(561)	ERIS - Energy	0.5374			
(562)					
(563)	BIOMASS - DEMAND	0.4626			
(564)	BIOMASS - ENERGY	0.5374			
(565)					
(566)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84			
(567)					
(568)					

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		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	276,088	327,490	431,585	602,917	5,213,777.0
(2)	MWH SALES - SMALL GENERAL	39,647	36,873	36,030	27,955	25,685	23,742	26,458	26,087	23,021	24,363	28,882	34,690	353,433.7
(3)	MWH SALES - GENERAL	225,608	205,621	213,252	170,313	158,995	162,975	178,814	177,554	160,629	171,601	189,447	204,597	2,219,406.4
(4)	MWH SALES - GENERAL LARGE	29,782	28,374	29,309	27,704	27,850	28,948	34,480	33,443	31,515	30,130	28,674	28,360	358,568.3
(5)	MWH SALES - SMALL INDUST.	24,342	21,850	22,146	19,651	20,393	22,537	22,427	20,183	18,449	18,287	20,960	23,917	255,141.8
(6)	MWH SALES - MEDIUM INDUST.	37,761	34,388	37,155	34,301	36,746	38,470	38,399	35,850	35,276	35,662	38,444	36,134	438,584.6
(7)	MWH SALES - INDUSTRIAL LARGE	58,094	52,453	54,152	54,383	59,486	58,961	59,461	65,015	60,525	61,506	61,108	52,459	697,602.9
(8)	MWH SALES - ELI 2P-RTP	35,459	29,784	53,478	51,634	53,303	49,605	61,601	56,836	59,874	63,436	53,700	38,052	606,760.2
(9)	MWH SALES - MUNICIPAL	17,206	15,129	14,157	9,981	6,113	5,672	7,357	7,021	7,182	8,702	11,819	14,190	124,528.4
(10)	MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	[redacted]												
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY	[redacted]												
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.	[redacted]												
(14)	MWH SALES - ELIADC	15,036	14,678	15,178	14,102	12,672	10,862	9,481	9,038	10,967	12,919	14,660	15,018	154,610.0
(15)	MWH SALES - BUTU	[redacted]												
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing	[redacted]												
(18)	MWH SALES - EBS/RTR	[redacted]												
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,600	52,784	50,321	36,418	28,796	23,156	24,584	23,484	21,585	26,147	37,101	50,026	431,001.9
(20)	LINE LOSSES - SMALL GENERAL	3,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,468	2,861	28,876.5
(21)	LINE LOSSES - GENERAL	18,796	17,041	17,856	13,355	12,139	12,346	13,165	12,413	12,025	13,119	15,594	16,255	174,104.6
(22)	LINE LOSSES - GENERAL LARGE	1,601	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,019.0
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,982	1,770	1,812	1,506	1,521	1,668	1,613	1,379	1,350	1,366	1,686	1,857	19,509.7
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,695	2,442	2,666	2,305	2,404	2,497	2,422	2,147	2,263	2,336	2,711	2,460	29,346.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,190	1,967	2,052	1,930	2,055	2,021	1,981	2,057	2,050	2,128	2,276	1,886	24,591.0
(26)	LINE LOSSES - ELI 2P-RTP	902	754	1,368	1,236	1,241	1,145	1,382	1,210	1,365	1,478	1,348	924	14,353.8
(27)	LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(28)	LINE LOSSES - UNMETERED	572	548	555	512	526	506	494	449	525	486	597	504	6,275.3
(29)	LINE LOSSES - SHORE POWER	[redacted]												
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY	[redacted]												
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.	[redacted]												
(32)	LINE LOSSES - ELIADC	383	372	388	338	295	251	213	192	250	301	368	365	[redacted]
(33)	LINE LOSSES - BUTU	[redacted]												
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING	[redacted]												
(36)	LINE LOSSES - EBS/RTR	[redacted]												
(37)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(38)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,001	652,755	576,378	763,048	1,111,549	1,344,111	1,567,907.8
(39)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	87,055	78,286	71,125	57,863	53,355	51,498	59,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	470,705	403,469	365,338	303,450	280,785	288,903	328,955	311,087	318,158	296,572	381,975	347,401	470,705.0
(41)	CLASS NON-COINCIDENT DMD. - GENERAL LARGE	51,003	52,888	49,095	47,943	48,748	56,833	62,748	60,308	57,687	52,215	50,929	48,452	62,747.7
(42)	CLASS NON-COINCIDENT DMD. - SMALL INDUST.	51,659	44,296	35,994	35,544	38,473	38,065	43,428	39,098	38,505	34,153	46,015	43,051	51,658.6
(43)	CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	69,240	57,225	48,345	55,515	60,277	54,861	61,157	53,552	59,746	50,881	67,462	56,262	69,240.0
(44)	CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,479	93,177	87,200	89,233	93,151	97,491	97,400	104,169	102,852	99,262	102,021	92,989	104,169.1
(45)	CLASS NON-COINCIDENT DMD. -ELI 2P-RTP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(46)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,639	32,826	31,225	24,061	16,983	18,338	19,450	18,224	17,505	21,955	25,102	31,480	32,825.8
(47)	CLASS NON-COINCIDENT DMD. - UNMETERED	16,774	16,063	14,297	17,780	21,371	19,660	21,350	17,797	18,478	13,522	17,133	12,711	21,371.5
(48)	CLASS NON-COINCIDENT DMD. - SHORE POWER	[redacted]												
(49)	CLASS NON-COINCIDENT DMD. - GEN. REPL.	[redacted]												
(50)	CLASS NON-COINCIDENT DMD. - ELIADC	[redacted]												
(51)	CLASS NON-COINCIDENT DMD. - BUTU	[redacted]												
(52)	CLASS NON-COINCIDENT DMD. - RTP	[redacted]												
	CLASS NON-COINCIDENT DMD. - EBS/RTR	[redacted]												
(53)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTER	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIB	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(56)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	567,667	587,067	652,308	539,018	668,458	920,296	1,231,859	1,315,927.8
(57)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	68,512	71,710	61,807	48,142	41,777	43,516	46,216	40,064	43,655	47,784	52,363	57,964	68,512.1
(58)	SYSTEM COINCIDENT DMD. - GENERAL	389,273	386,120	337,938	274,016	248,494	266,079	286,520	260,380	286,978	294,199	325,825	311,966	389,273.0
(59)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	44,117	46,013	44,676	43,724	41,143	53,479	51,767	49,151	52,207	46,524	41,558	38,713	44,117.2
(60)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,368	38,848	32,575	27,298	32,240	29,767	33,744	27,564	28,532	33,231	31,382	33,451	36,367.6
(61)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	56,500	48,298	44,816	43,691	49,789	46,412	53,145	40,485	50,844	50,576	51,744	38,708	56,499.8
(62)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,775	84,046	73,946	78,525	87,096	86,474	87,270	82,814	97,504	79,013	92,941	71,695	77,774.8
(63)	SYSTEM COINCIDENT DMD. - ELI 2P-RTP	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(64)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(65)	SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(66)	SYSTEM COINCIDENT DMD. - SHORE POWER	[redacted]												
(67)	SYSTEM COINCIDENT DMD. - GEN. REPL.	[redacted]												
(68)	SYSTEM COINCIDENT DMD. - ELIADC	[redacted]												
(69)	***SYSTEM COINCIDENT DMD. - BUTU***	[redacted]												
(70)	SYSTEM COINCIDENT DMD. - RTP	[redacted]												
(71)	SYSTEM COINCIDENT DMD. - EBS/RTR	[redacted]												
(72)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(73)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***66,917***	***72,012***	***62,804***	***67,982***	***78,240***	***77,089***	***78,318***	***73,427***	***87,802***	***68,374***	***83,935***	***60,116***	***66,916.9***
(74)	***SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE***	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(75)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,148,748***	***2,111,955***	***1,894,344***	***1,615,419***	***1,387,627***	***1,301,720***	***1,345,534***	***1,352,397***	***1,299,292***	***1,430,265***	***1,744,153***	***1,945,442***	***2,148,748.3***
(76)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,413,470***	***2,353,879***	***2,067,656***	***1,743,372***	***1,484,308***	***1,376,186***	***1,433,351***	***1,444,266***	***1,383,409***	***1,535,612***	***1,913,044***	***2,188,591***	***2,413,470.3***
(77)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,594***	***74,893***	***65,317***	***70,701***	***81,370***	***80,172***	***81,451***	***76,365***	***91,314***	***71,109***	***87,292***	***62,520***	***69,593.6***

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	1												
		January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
(78)	**PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERA**	***59,446***	***59,291***	***131,223***	***130,708***	***130,354***	***129,848***	***130,218***	***130,304***	***130,245***	***130,578***	***131,540***	***59,477***	***59,446.3***
(79)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(80)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			0										
(81)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(82)	LOSS FACTOR PERCENTAGE - SECONDARY													
(83)	LOSS FACTOR PERCENTAGE - PRIMARY													
(84)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(85)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,916	168,713	117,369	85,812	60,029	41,910	48,975	55,866	45,334	62,000	108,306	176,256	1,156,485.6
(86)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,886	5,403	7,272	58,965.7
(87)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,334	40,253	29,149	20,754	17,025	15,478	18,834	17,571	19,018	21,501	30,213	35,171	308,300.7
(88)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,015	2,945	2,366	2,033	1,730	1,910	2,089	2,036	2,124	2,087	2,366	2,679	27,380.4
(89)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,077	5,078	3,523	2,593	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	40,120.4
(90)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	6,138	4,914	3,773	3,230	3,329	2,635	3,409	2,666	3,288	3,607	4,683	4,259	45,932.1
(91)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,417	4,470	3,254	3,034	3,044	2,566	2,926	2,851	3,296	2,946	4,397	4,123	41,323.9
(92)	DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	2,790	2,612	4,489	3,942	3,566	3,028	3,421	3,512	3,449	3,804	4,826	2,825	42,264.0
(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	1,540	531	172	188	204	160	196	168	171	138	2,016	1,819	7,303.3
(95)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER													
(96)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(97)	DEMAND LINE LOSS ADJUSTMENT - ELIADC													
(98)	*DEMAND LINE LOSS ADJUSTMENT -BUTU*													
(99)	DEMAND LINE LOSS ADJUSTMENT - RTP													
(100)	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(101)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(102)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,677***	***2,880***	***2,512***	***2,719***	***3,130***	***3,084***	***3,133***	***2,937***	***3,512***	***2,735***	***3,357***	***2,405***	
(103)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBL***	***2,446***	***2,291***	***4,223***	***3,708***	***3,354***	***2,848***	***3,218***	***3,304***	***3,245***	***3,578***	***4,540***	***2,477***	
(104)	TOTAL DEMAND LOSSES	264,722	241,923	173,312	127,953	96,682	74,466	87,817	91,869	84,117	105,347	168,891	243,150	
(105)														3CP
(106)	REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(107)	REQUIREMENTS - SMALL GENERAL	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,263.6
(108)	REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116.4
(109)	REQUIREMENTS - GENERAL LARGE	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482.1
(110)	REQUIREMENTS - INDUST. TO 249 KVA	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550.0
(111)	REQUIREMENTS - INDUST. 250-3999 KVA	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,817.6
(112)	REQUIREMENTS - INDUSTRIAL LARGE	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525.1
(113)	REQUIREMENTS - ELI 2P-RTP	67,790	67,612	139,489	138,942	138,566	138,028	138,421	138,512	138,449	138,804	139,826	67,825	203,227.2
(114)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,930.6
(115)	REQUIREMENTS - UNMETERED	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,519.6
(116)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(117)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,930	3,322	3,661	3,665	2,182	2,402.0
(118)	REQUIREMENTS - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(119)	REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(120)	REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(121)	REQUIREMENTS - EBS/RTR	48,897	56,065	54,953	43,244	37,250	42,346	39,467	37,814	38,635	42,809	43,111	48,660	153,621.3
(122)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(123)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	207,006.8
(124)	**MWH Sales**													
(125)	EHV - LIR													217,317.5
(126)	HV - LIR													149,380.9
(127)	HV - Municipal													67,563.2
(128)	Distribution BP Substation - LIR													32,210.3
(129)	Distribution BP Substation - Municipal													
(130)	Distribution Primary Voltage - LIR													298,694.2
(131)	Distribution Primary Voltage - Municipal													55,511.1
(132)														
(133)	**Energy Line Losses**													
(134)	EHV - LIR													3.1%
(135)	HV - LIR													4.2%
(136)	HV - Municipal													3.8%
(137)	Distribution BP Substation LIR													4.4%
(138)	Distribution BP Substation - Municipal													4.2%
(139)	Distribution Primary Voltage - LIR													5.9%
(140)	Distribution Primary Voltage - Municipal													4.2%
(139)														
(140)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(141)	EHV - LIR													33,243.3
(142)	HV - LIR													24,112.6
(143)	HV - Municipal													17,909.8
(144)	Distribution BP Substation - LIR													8,309.6
(145)	Distribution BP Substation - Municipal													
(146)	Distribution Primary Voltage - LIR													50,775.5
(147)	Distribution Primary Voltage - Municipal													14,918.0
(148)														
(149)	**System Coincident DMD**													
(150)	EHV - LIR													18,609.2
(151)	HV - LIR													20,236.9
(152)	HV - Municipal													16,511.5
(153)	Distribution BP Substation - LIR													4,727.9
(154)	Distribution BP Substation - Municipal													14,042.7
(155)	Distribution Primary Voltage - LIR													34,200.8
(156)	Distribution Primary Voltage - Municipal													14,042.7
(157)														
(158)	**Demand Line Losses**													
(159)	EHV - LIR													
(160)	HV - LIR													
(161)	HV - Municipal													
(162)	Distribution BP Substation LIR													
(163)	Distribution BP Substation - Municipal													
(164)	Distribution Primary Voltage - LIR													
(165)	Distribution Primary Voltage - Municipal													
(166)														
(155)														
(156)	**System Coincident 3CP DMD**													
(157)	EHV - LIR													60,986.8
(158)	HV - LIR													55,214.2
(159)	HV - Municipal													51,011.0
(160)	Distribution BP Substation - LIR													15,951.7
(161)	Distribution BP Substation - Municipal													-
(162)	Distribution Primary Voltage - LIR													111,061.6
	Distribution Primary Voltage - Municipal													45,013.2
	ELIADC - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
	ELIADC - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.6%	2.2%	2.5%	2.6%	2.6%	2.8%	3.6%	4.3%	

NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

NOVA SCOTIA POWER INC.
JMMARY OF REVENUE TO EXPENSE RECOVERY RATIC

	2026	2027
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.18	97.12
(2) SMALL GENERAL	103.50	104.28
(3) GENERAL	104.37	104.61
(4) LARGE GENERAL	104.37	104.61
(5) SMALL INDUSTRIAL	104.37	104.61
(6) MEDIUM INDUSTRIAL	104.37	104.62
(7) LARGE INDUSTRIAL	104.37	104.60
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	104.37	104.58
(10) UNMETERED	100.00	99.96
(11) TOTAL	100.00	100.08

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)	**PRODUCTION PLANT**						
(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.	64,074	$64,074.1	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,120,360	2,119,136	0	0	0	1,224
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	997,227	0	997,227	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	997,227	0	997,227	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(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	2,119,136	997,227	1,685,267	0	1,224
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,682,494		997,227	1,685,267		
(39)							
(40)	DIRECT GEN. PROPERTY PLANT	73,283	0	2,509	34,037	36,737	0
(41)	TRANSMISSION AND DISTRIBUTION COMMUNICATION	39,282	0	10,176	29,107	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMMUNICATION	59,565	0	22,143	37,421	0	0
(43)	NON FUNCTIONILIZED GEN. PROPERTY	326,292	144,005	67,766	114,521	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	498,422	144,005	102,594	215,086	36,737	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	5,301,275	2,263,141	1,099,822	1,900,352	36,737	1,224
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(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	31,865	15,485	26,757	517	0
(55)	DEF. CHG. - Financing	20,546	8,773	4,264	7,367	142	0
(56)	DEF. CHG. - Tax	22,739	9,710	4,719	8,153	158	0
(57)	DEF. CHG. - Pension	184,035	88,918	20,054	75,063	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60)	DEF. CHG. - Other	21,332	9,365	4,334	7,489	145	-2
(61)	DEF. CHG. - FCR	15,965	10,741	5,220	0	3	0
(62)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67)	DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68)	CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	594,680	288,718	54,069	124,822	127,074	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,895,956	$2,551,858	$1,153,891	$2,025,174	$163,811	$1,222

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$806,726	$806,726	$0	$0
(4)	HYDRO PLANT	752,403	752,403	$0	0
(5)	WIND PLANT	153,864	153,864	$0	0
(6)	LM6000 PLANT	96,372	96,372	$0	0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	$0	0
(8)	GENERATION BATTERIES	166,178	166,178	$0	$0
(9)	RADIAL TO GENERATION TRANS.	64,074	64,074	$0	$0
(10)	TOTAL GENERATION PLANT	2,119,136	2,119,136	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	144,005	144,005	0	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	2,263,141	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19)	MAT. & SUPPLIES - OTHER	31,865	31,865	0	0
(20)	DEF. CHG. - Financing	8,773	8,773	0	0
(21)	DEF. CHG. - Tax	9,710	9,710	0	0
(22)	DEF. CHG. - Pension	88,918	44,003	44,915	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25)	DEF. CHG. - Other	9,365	9,365	0	0
(26)	DEF. CHG. - FCR	10,741	10,741	0	0
(27)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30)	DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31)	DEF. CR. - Other	-30,940	-30,940	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427	0
(34)	SUB-TOTAL	288,718	-77,383	366,100	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,551,858**	**2,185,758**	**366,100**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 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**	997,227	997,227	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	102,594	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	1,099,822	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(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	15,485	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	4,719	0	0
(13)	DEF. CHG. - Pension	20,054	20,054	0	0
(14)	DEF. CHG. - Other	4,334	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	5,220	0	0
(16)	DEF. CHG. - ARO Transformers	-7	-7	0	0
(17)	SUB-TOTAL	54,069	54,069	0	0
(18)					
(19)	Transmission - EHV	1,153,891	1,153,891	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$1,153,891**	**$1,153,891**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,050	2,496	0	2,554
(27)	EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28)	OTHER	20,781	10,269	0	10,511
(29)	SUBSTATIONS	192,024	192,024	0	0
(30)	POLES & FIXTURES	441,257	114,727	0	326,530
(31)	O.H. LINES	188,928	99,565	0	89,363
(32)	U.G. LINES	61,657	13,996	0	47,661
(33)	LINE TRANSFORMERS	405,674	405,674	0	0
(34)	SERVICES	58,531	0	0	58,531
(35)	METERS	68,109	0	0	68,109
(36)	STREET LIGHTING	36,113	36,113	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)					
(39)	GENERAL PROPERTY PLANT	215,086	124,721	0	90,365
(40)	TOTAL PLANT IN SERVICE	1,900,352	1,101,949	0	798,404
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,757	15,515	0	11,241
(47)	DEF. CHG. - Financing	7,367	4,272	0	3,095
(48)	DEF. CHG. - Tax	8,153	4,728	0	3,425
(49)	DEF. CHG. - Pension	75,063	14,233	0	60,831
(50)	DEF. CHG. - Other	7,489	4,343	0	3,147
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-7	-7	0	0
(51)	SUB-TOTAL	124,822	43,083	0	81,739
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**2,025,174**	**1,145,032**	**0**	**880,143**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	126,109	0	0	126,109
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	517	0	0	517
(16)	DEF. CHG. - Financing	142	0	0	142
(17)	DEF. CHG. - Tax	158	0	0	158
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	145	0	0	145
(20)	SUB-TOTAL	127,071	0	0	127,071
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**163,808**	**0**	**0**	**163,808**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$4,484,680**	**$366,100**	**$1,043,950**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$806,726	$0	$0	($416,381)	$416,381	$0	$390,345	$416,381	$0
(4)	HYDRO PLANT	752,403	0	0	-388,343	388,343	0	364,060	388,343	0
(5)	WIND PLANT	153,864	0	0	-79,415	79,415	0	74,449	79,415	0
(6)	LM6000 PLANT	96,372	0	0	-49,741	49,741	0	46,631	49,741	0
(7)	GAS TURBINE PLANT - OTHER	79,518	0	0	-41,042	41,042	0	38,476	41,042	0
(8)	GENERATION BATTERIES	166,178	0	0	-85,771	85,771	0	80,408	85,771	0
(9)	RADIAL TO GENERATION TRANS.	64,074	0	0	-33,071	33,071	0	31,003	33,071	0
(10)	TOTAL GENERATION PLANT	2,119,136	0	0	-1,093,765	1,093,765	0	1,025,371	1,093,765	0
(11)										
(12)	GENERAL PROPERTY PLANT	144,005	0	0	-74,326	74,326	0	69,679	74,326	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	0	0	-1,168,091	1,168,091	0	1,095,049	1,168,091	0
(14)										
(15)	Rate Base Factors							**48.386%**	**51.614%**	
(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	31,865	0	0	-16,447	16,447	0	15,418	16,447	0
(22)	DEF. CHG. - Financing	8,773	0	0	-4,528	4,528	0	4,245	4,528	0
(23)	DEF. CHG. - Tax	9,710	0	0	-5,011	5,011	0	4,698	5,011	0
(24)	DEF. CHG. - Pension	44,003	44,915	0	0	0	0	44,003	44,915	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27)	DEF. CHG. - Other	9,365	0	0	-4,834	4,834	0	4,531	4,834	0
(28)	DEF. CHG. - FCR	10,741	0	0	-5,544	5,544	0	5,197	5,544	0
(29)	DEF. CR. - ARO Steam	-85,653	0	0	44,209	-44,209	0	-41,444	-44,209	0
(30)	DEF. CR. - ARO Hydro	-42,561	0	0	21,968	-21,968	0	-20,594	-21,968	0
(31)	DEF. CR. - ARO Wind	-17,384	0	0	8,972	-8,972	0	-8,411	-8,972	0
(32)	DEF. CR. - ARO LM6000	-1,468	0	0	758	-758	0	-710	-758	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	15,970	-15,970	0	-14,971	-15,970	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	0	0	3,747	-3,747	0	-3,513	-3,747	0
(35)	CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36)	SUB-TOTAL	-77,383	366,100	0	59,259	-59,259	0	-18,123	306,841	0
(37)								0	0	0
(38)	**TOTAL GENERATION FUNCTION**	2,185,758	366,100	0	-1,108,832	1,108,832	0	1,076,926	1,474,933	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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

EXHIBIT 2B
PAGE 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	997,227	0	0	0	0	0	997,227	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	102,594	0	0	0	0	0	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	0	0	0	0	0	1,099,822	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,485	0	0	0	0	0	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	0	0	0	0	0	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	0	0	0	0	0	4,719	0	0
(13)	DEF. CHG. - Pension	20,054	0	0	0	0	0	20,054	0	0
(14)	DEF. CHG. - Other	4,334	0	0	0	0	0	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	0	0	0	0	0	5,220	0	0
(16)	DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17)	SUB-TOTAL	54,069	0	0	0	0	0	54,069	0	0
(18)										
(19)	Transmission - EHV	1,153,891	0	0	0	0	0	1,153,891	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$1,153,891	$0	$0	($0)	$0	$0	$1,153,891	$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)
		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)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,496	$0	$2,554	$0	$0	$0	$2,496	$0	$2,554
(5)	EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(6)	OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(7)	SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8)	POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(9)	O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(10)	U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(11)	LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12)	SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13)	METERS	0	0	68,109	0	0	0	0	0	68,109
(14)	STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15)	TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(16)										
(17)	GENERAL PROPERTY PLANT	124,721	0	90,365	0	0	0	124,721	0	90,365
(18)	TOTAL PLANT IN SERVICE	1,101,949	0	798,404	0	0	0	1,101,949	0	798,404
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,515	0	11,241	0	0	0	15,515	0	11,241
(25)	DEF. CHG. - Financing	4,272	0	3,095	0	0	0	4,272	0	3,095
(26)	DEF. CHG. - Tax	4,728	0	3,425	0	0	0	4,728	0	3,425
(27)	DEF. CHG. - Pension	14,233	0	60,831	0	0	0	14,233	0	60,831
(28)	DEF. CHG. - Other	4,343	0	3,147	0	0	0	4,343	0	3,147
(29)	DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30)	DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31)	SUB-TOTAL	43,083	0	81,739	0	0	0	43,083	0	81,739
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,145,032	$0	$880,143	$0	$0	$0	$1,145,032	$0	$880,143
(34)										
(35)	**RETAIL FUNCTION**									
(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)	Working Capital & Deferred Charges/Credits:									
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(47)	CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50)	DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51)	DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(54)	SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	163,808	0	0	0	0	0	163,808
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,484,680**	**$366,100**	**$1,043,950**	**($1,108,832)**	**$1,108,832**	**$0**	**$3,375,848**	**$1,474,933**	**$1,043,950**

EXHIBIT 3
PAGE 1 OF 5

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) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$390,345	$251,313	$13,303	$69,043	$7,909	$7,234	$8,343	$14,179	$11,740	$5,412	$1,869	D-3A
(5)	HYDRO PLANT	364,060	234,390	12,408	64,394	7,376	6,747	7,781	13,224	10,950	5,048	1,743	D-3A
(6)	WIND PLANT	74,449	47,932	2,537	13,168	1,508	1,380	1,591	2,704	2,239	1,032	356	D-3A
(7)	LM6000 PLANT	46,631	30,022	1,589	8,248	945	864	997	1,694	1,402	647	223	D-3A
(8)	GAS TURBINE PLANT - OTHER	38,476	24,772	1,311	6,806	780	713	822	1,398	1,157	533	184	D-3A
(9)	GENERATION BATTERIES	80,408	51,768	2,740	14,222	1,629	1,490	1,719	2,921	2,418	1,115	385	D-3A
(10)	RADIAL TO GENERATION TRANS.	31,003	19,960	1,057	5,484	628	575	663	1,126	932	430	148	D-3A
(11)	TOTAL GENERATION PLANT	1,025,371	660,157	34,946	181,365	20,776	19,002	21,915	37,246	30,840	14,216	4,909	
(12)													
(13)	GEN. PROPERTY PLANT	69,679	44,861	2,375	12,325	1,412	1,291	1,489	2,531	2,096	966	334	P-7
(14)	TOTAL PLANT IN SERVICE	1,095,049	705,018	37,320	193,689	22,188	20,293	23,404	39,777	32,935	15,182	5,243	
(15)													
(16)	Working Capital & Deferred 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	15,418	9,927	525	2,727	312	286	330	560	464	214	74	P-7
(21)	DEF. CHG. - Financing	4,245	2,733	145	751	86	79	91	154	128	59	20	P-7
(22)	DEF. CHG. - Tax	4,698	3,025	160	831	95	87	100	171	141	65	22	P-7
(23)	DEF. CHG. - Pension	44,003	28,330	1,500	7,783	892	815	940	1,598	1,323	610	211	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	4,531	2,917	154	802	92	84	97	165	136	63	22	P-7
(27)	DEF. CHG. - FCR	5,197	3,346	177	919	105	96	111	189	156	72	25	P-7
(28)	DEF. CR. - ARO Steam	-41,444	-26,683	-1,412	-7,331	-840	-768	-886	-1,505	-1,247	-575	-198	D-3A
(29)	DEF. CR. - ARO Hydro	-20,594	-13,259	-702	-3,643	-417	-382	-440	-748	-619	-286	-99	D-3A
(30)	DEF. CR. - ARO Wind	-8,411	-5,415	-287	-1,488	-170	-156	-180	-306	-253	-117	-40	D-3A
(31)	DEF. CR. - ARO LM6000	-710	-457	-24	-126	-14	-13	-15	-26	-21	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,573	-4,232	-224	-1,163	-133	-122	-140	-239	-198	-91	-31	D-3A
(32)	DEF. CR. - Other	-14,971	-9,639	-510	-2,648	-303	-277	-320	-544	-450	-208	-72	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-3,513	-2,262	-120	-621	-71	-65	-75	-128	-106	-49	-17	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-18,123	-11,668	-618	-3,206	-367	-336	-387	-658	-545	-251	-87	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,076,926	693,349	36,703	190,484	21,820	19,957	23,016	39,118	32,390	14,931	5,156	
(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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-8A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-8A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-8A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-2A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-8A
(54)	DEF. CHG. - ARO Trans.	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	D-3B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	**Transmission - HV**	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) BUTU	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**	997,227	642,038	33,987	176,387	20,206	18,480	21,313	36,223	29,993	13,826	4,774	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	102,594	66,053	3,497	18,147	2,079	1,901	2,193	3,727	3,086	1,422	491	P-8B
(4)	TOTAL PLANT IN SERVICE	1,099,822	708,090	37,483	194,533	22,284	20,382	23,506	39,950	33,079	15,248	5,266	
(5)													
(6)	Working Capital & Deferred 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	15,485	9,970	528	2,739	314	287	331	562	466	215	74	P-8B
(11)	DEF. CHG. - Financing	4,264	2,745	145	754	86	79	91	155	128	59	20	P-8B
(12)	DEF. CHG. - Tax	4,719	3,038	161	835	96	87	101	171	142	65	23	P-8B
(13)	DEF. CHG. - Pension	20,054	12,911	683	3,547	406	372	429	728	603	278	96	O-2B
(14)	DEF. CHG. - Other	4,334	2,791	148	767	88	80	93	157	130	60	21	P-8B
(15)	DEF. CHG. - FCR	5,220	3,361	178	923	106	97	112	190	157	72	25	P-8B
(16)	DEF. CR. - ARO Trans	-7	-4	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17)	SUB-TOTAL	54,069	34,811	1,843	9,564	1,096	1,002	1,156	1,964	1,626	750	259	
(18)													
(19)	Transmission - EHV	1,153,891	742,901	39,326	204,097	23,380	21,384	24,661	41,914	34,705	15,998	5,525	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	1,153,891	742,901	39,326	204,097	23,380	21,384	24,661	41,914	34,705	15,998	5,525	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	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	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)													
(29)	GEN. PROPERTY PLANT	124,721	86,624	4,723	23,797	1,426	2,689	2,723	1,242	0	339	1,156	P-9
(42)		1,101,949	740,271	40,363	203,367	12,184	22,982	23,273	10,613	0	2,901	45,994	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,515	10,776	588	2,960	177	335	339	154	0	42	144	P-9
(48)	DEF. CHG. - Financing	4,272	2,967	162	815	49	92	93	43	0	12	40	P-9
(49)	DEF. CHG. - Tax	4,728	3,284	179	902	54	102	103	47	0	13	44	P-9
(50)	DEF. CHG. - Pension	14,233	9,403	511	2,606	243	293	318	199	0	58	602	O-3
(51)	DEF. CHG. - Other	4,343	3,016	164	829	50	94	95	43	0	12	40	P-9
(52)	DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52)	SUB-TOTAL	43,083	29,440	1,604	8,111	573	915	948	487	0	136	869	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,145,032	769,711	41,967	211,478	12,757	23,897	24,220	11,100	0	3,037	46,863	
(55)													
(56)	**TOTAL DEMAND**	**$3,375,848**	**$2,205,962**	**$117,996**	**$606,059**	**$57,957**	**$65,238**	**$71,898**	**$92,132**	**$67,095**	**$33,967**	**$57,544**	

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	$416,381	$219,695	$15,117	$91,586	$14,707	$10,743	$17,345	$28,202	$10,640	$5,081	$3,266	E-1A
(5)	HYDRO PLANT	388,343	204,901	14,099	85,418	13,717	10,020	16,177	26,303	9,923	4,739	3,046	E-1A
(6)	WIND PLANT	79,415	41,902	2,883	17,468	2,805	2,049	3,308	5,379	2,029	969	623	E-1A
(7)	LM6000 PLANT	49,741	26,245	1,806	10,941	1,757	1,283	2,072	3,369	1,271	607	390	E-1A
(8)	GAS TURBINE PLANT - OTHER	41,042	21,655	1,490	9,028	1,450	1,059	1,710	2,780	1,049	501	322	E-1A
(9)	GENERATION BATTERIES	85,771	45,255	3,114	18,866	3,030	2,213	3,573	5,809	2,192	1,047	673	E-1A
(10)	RADIAL TO GENERATION TRANS.	33,071	17,449	1,201	7,274	1,168	853	1,378	2,240	845	404	259	E-1A
(11)	TOTAL GENERATION PLANT	1,093,765	577,102	39,709	240,580	38,633	28,220	45,564	74,082	27,948	13,348	8,579	
(12)													
(13)	GENERAL PROPERTY PLANT	74,326	39,217	2,698	16,349	2,625	1,918	3,096	5,034	1,899	907	583	P-10
(14)	TOTAL PLANT IN SERVICE	1,168,091	616,319	42,407	256,929	41,259	30,138	48,660	79,116	29,848	14,255	9,162	
(15)													
(16)	Working Capital & Deferred 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	116,003	7,982	48,359	7,766	5,672	9,159	14,891	5,618	2,683	1,724	E-1A
(20)	MAT. & SUPPLIES - OTHER	16,447	8,678	597	3,618	581	424	685	1,114	420	201	129	P-10
(21)	DEF. CHG. - Financing	4,528	2,389	164	996	160	117	189	307	116	55	36	P-10
(22)	DEF. CHG. - Tax	5,011	2,644	182	1,102	177	129	209	339	128	61	39	P-10
(23)	DEF. CHG. - Pension	44,915	23,699	1,631	9,879	1,586	1,159	1,871	3,042	1,148	548	352	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	3,900	2,058	142	858	138	101	162	264	100	48	31	E-1A
(26)	DEF. CHG. - Other	4,834	2,550	175	1,063	171	125	201	327	124	59	38	P-10
(27)	DEF. CHG. - FCR	5,544	2,925	201	1,219	196	143	231	376	142	68	43	P-10
(28)	DEF. CR. - ARO Steam	-44,209	-23,326	-1,605	-9,724	-1,562	-1,141	-1,842	-2,994	-1,130	-539	-347	E-1A
(29)	DEF. CR. - ARO Hydro	-21,968	-11,591	-798	-4,832	-776	-567	-915	-1,488	-561	-268	-172	E-1A
(30)	DEF. CR. - ARO Wind	-8,972	-4,734	-326	-1,974	-317	-231	-374	-608	-229	-109	-70	E-1A
(31)	DEF. CR. - ARO LM6000	-758	-400	-28	-167	-27	-20	-32	-51	-19	-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	-15,970	-8,426	-580	-3,513	-564	-412	-665	-1,082	-408	-195	-125	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-3,747	-1,977	-136	-824	-132	-97	-156	-254	-96	-46	-29	E-1A
(34)	CONTRACT RECEIVABLE	97,427	51,405	3,537	21,430	3,441	2,514	4,059	6,599	2,490	1,189	764	E-1A
(35)	SUB-TOTAL	306,841	161,898	11,140	67,492	10,838	7,917	12,782	20,783	7,841	3,744	2,407	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,474,933	778,217	53,547	324,420	52,097	38,054	61,442	99,899	37,688	17,999	11,569	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,474,933**	**$778,217**	**$53,547**	**$324,420**	**$52,097**	**$38,054**	**$61,442**	**$99,899**	**$37,688**	**$17,999**	**$11,569**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION FUNCTION**												
(4)	DISTRIBUTION PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	90,365	80,730	4,627	3,003	6	576	47	10	0	0	1,365	P-12
(7)	TOTAL PLANT IN SERVICE	798,404	713,275	40,883	26,533	52	5,092	415	90	3	3	12,059	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,241	10,043	576	374	1	72	6	1	0	0	170	P-12
(14)	DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
(15)	DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
(16)	DEF. CHG. - Pension	60,831	54,963	3,123	1,370	2	261	17	3	0	0	1,089	O-6
(17)	DEF. CHG. - Other	3,147	2,811	161	105	0	20	2	0	0	0	48	P-12
(18)	SUB-TOTAL	81,739	73,642	4,194	2,065	3	395	28	6	0	0	1,405	
(19)													
(20)	**TOTAL DIST. FUNCTION**	880,143	786,917	45,077	28,599	55	5,487	443	95	3	4	13,464	
(21)													
(22)	**RETAIL FUNCTION**												
(23)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)													
(25)	GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
(26)	TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
(27)													
(28)	WORKING CAPITAL:												
(29)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30)	CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32)	MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33)	DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34)	DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	145	129	7	5	0	1	0	0	0	0	2	P-13
(37)	SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
(40)													
(41)	**TOTAL CUSTOMER**	**1,043,950**	**913,632**	**53,581**	**45,061**	**1,798**	**7,627**	**3,663**	**3,291**	**3**	**603**	**14,692**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$3,897,811**	**$225,124**	**$975,540**	**$111,852**	**$110,919**	**$137,003**	**$195,322**	**$104,787**	**$52,569**	**$83,804**	

EXHIBIT 3A

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

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	$192,024	$176,685	$15,338
ALLOCATION			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	1,721	1,583	138
(12) TOTAL	$192,024	$176,685	$15,338
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$441,257	$66,189	$214,451	$48,538	$112,079

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$374,823	$44,500	$194,104	$34,731	$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	7,063	594	3,944	464	2,062
(11) TOTAL	$441,257	$66,189	$214,451	$48,538	$112,079
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$188,928	$93,141	$57,056	$6,424	$32,307

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$148,114	$62,621	$51,643	$4,596	$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	2,541	836	1,049	61	594
(11) TOTAL	$188,928	$93,141	$57,056	$6,424	$32,307
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,657	$3,453	$678	$10,543	$46,983

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$53,022	$2,321	$614	$7,544	$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	1,009	31	12	101	864
(11) TOTAL	$61,657	$3,453	$678	$10,543	$46,983
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, 2027

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

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	$363,514	$309,411	$0	$0	$0	$54,103
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	27,737	27,646	0	0	0	91
(4)	BIOMASS	21,026	20,956	0	0	0	70
(5)	MARITIME LINK	203,880	203,211	0	0	0	669
(6)	WIND ERIS	33,418	33,311	0	0	0	107
(7)	WIND NRIS	182,852	182,267	0	0	0	585
(8)	IMPORTS	89,972	89,676	0	0	0	297
(9)	BUTU CAPACITY CREDIT	0	396	0	0	0	-396
(10)	**TOTAL**	**922,400**	**866,874**	**0**	**0**	**0**	**55,525.40**
(11)	THERMAL - OPERATING & MAINT.	60,864.0	58,620	0	0	0	2,244
(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	314
(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.	2,041.0	1,966	0	0	0	75
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**90,039.5**	**86,586**	**0**	**0**	**0**	**3,453**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	83,178.491	0	20,588	59,632	0	2,958
(26)							
(27)	**CUSTOMER SERVICE**	28,605	0	0	1,155	26,908	541
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,877.0	1,305	152	327	25	68
(34)	CORP. SECRETARY & INSURANCE	11,821.6	7,832	1,942	1,060	552	436
(35)	LEGAL SERVICES	5,177.0	3,598	420	902	68	189
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,627	434	1,097	583	130
(36)	REGULATORY AFFAIRS	9,513.0	6,612	771	1,658	126	347
(37)	FINANCE GROUP	7,560.7	4,918	754	1,520	92	276
(38)	PROCUREMENT & FACILITIES	12,656.2	3,059	3,059	3,059	3,059	419
(38)	ENTERPRISE SERVICES	47,662.3	20,069	4,966	13,237	7,802	1,589
(39)	HUMAN RESOURCES	11,248.4	4,736	1,172	3,124	1,841	375
(40)	**TOTAL CORPORATE GROUPS**	**111,388.3**	**53,756**	**13,671**	**25,984**	**14,148**	**3,830**
(41)							
(42)	GENERATION SERVICES	12,337.5	11,883	0	0	0	455
(43)	OTHER EXPENSES	7,886.5	3,321	822	2,190	1,291	263
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**333,435.021**	**155,546**	**35,081**	**88,962**	**42,347**	**11,500**
(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	21,202	10,304	17,804	344	1,895
(53)	**DEPRECIATION:**						
(54)	STEAM	49,859	48,021	0	0	0	1,838
(55)	HYDRO	17,266	16,630	0	0	0	637
(56)	WIND	13,334	12,843	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	119
(59)	GENERATION BATTERIES	8,877	8,550	0	0	0	327
(60)	RADIAL TO GENERATION TRANS.	1,695	1,633	0	0	0	62
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	31,475	0	30,076	0	0	1,400
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,574	0	0	3,458	0	116
(65)	DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(66)	DISTRIBUTION - Substations	9,632	0	0	9,319	0	313
(67)	DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,489	0	721
(68)	DISTRIBUTION - OH Lines	12,809	0	0	12,394	0	416
(69)	DISTRIBUTION -UG Lines	2,997	0	0	2,900	0	97
(70)	DISTRIBUTION -Line Transformers	30,216	0	0	29,236	0	980
(71)	DISTRIBUTION -Services	3,514	0	0	3,400	0	114
(72)	DISTRIBUTION -Meters	8,399	0	0	8,127	0	273
(73)	DISTRIBUTION - Streetlight Related	4,918	0	0	4,758	0	160
(74)	GENERAL PROPERTY	67,944	18,212	12,784	28,347	6,242	2,359
(75)	**TOTAL DEPRECIATION**	300,785	116,107	42,859	124,775	6,242	10,801
(76)							
(77)	INTEREST NET	154,075	64,275	29,064	51,009	4,126	5,601
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	11,008	4,592	2,077	3,644	295	400
(80)							
(81)	**TOTAL EXPENSES**	**$1,773,251**	**$1,228,597**	**$119,384**	**$286,194**	**$53,354**	**$85,722**
(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 REMOVAL	(3,675.0)	0	0	0	-3,675	0
(87)	NSF	(160.2)	0	0	0	-160	0
(88)	RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89)	WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90)	POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91)	STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92)	AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93)	OTHER REVENUE	(4,487.5)	-3,267	-317	-761	-142	0
(94)							
(95)	**NET INCOME**	212,356.133	88,588	40,058	70,304	5,687	7,719
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,939,492.789**	**$1,308,881**	**$159,124**	**$339,042**	**$39,005**	**$93,441**

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	363,514	309,411	-	-	-	54,102.6	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,646	-	-	-	91.4	
(4) BIOMASS	21,026	20,956	-	-	-	69.6	
(5) MARITIME LINK	203,880	203,211				669.2	
(6) WIND ENRIS	33,418	33,311	-	-	-	107.1	
(7) WIND NRIS	182,852	182,267				584.8	
(8) IMPORTS	89,972	89,676	-	-	-	296.9	
(9) BUTU CAPACITY CREDIT	-	396.1				(396.1)	
(10) **TOTAL**	**922,400**	**866,874**	**-**	**-**	**-**	**55,525.398**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	60,864	58,620	-	-	-	2,244	
(14) HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	88	
(15) WIND - OPERATING & MAINT.	8,528	8,213	-	-	-	314	
(16) SOLAR - OPERATING & MAINT.	139	-				139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,579	-	-	-	252	
(17) LM6000 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.	2,041	1,966	-	-	-	75	
(23) **TOTAL POWER PRODUCTION**	**90,039.5**	**86,586**	**-**	**-**	**-**	**3,453**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,877	1,305	152	327	25	68	F - 2
(27) CORP. SECRETARY & INSURANCE	11,822	7,832	1,942	1,060	552	436	F - 4
(28) LEGAL SERVICES	5,177	3,598	420	902	68	189	F - 2
(29) EXTERNAL RELATIONS	3,550	1,495	370	986	581	118	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	133	64	111	2	12	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,748**	**14,362**	**2,948**	**3,386**	**1,228**	**823**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
HV BEFORE STORM EXPENSES (not applicable							
(37) as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separ	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	21,298	-	20,351	-	-	947	
(41) EHV and HV STORM EXPENSES	248		237	-	-	11	
(42)							
(43) **DISTRIBUTION:**							
(44) SUBSTATIONS	1,541	-	-	1,491	-	50	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,201	-	1,147	
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,800	-	765	
(47) UNDERGROUND LINES	589	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	-	-	-	-	-	-	
(51) STREET LIGHTING	589	-	-	570	-	19	
(53) **TOTAL DISTRIBUTION**	**61,632.2**	**-**	**-**	**59,632**	**-**	**2,000**	
(54)							
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	83,178.491	-	20,588	59,632	-	2,958	
(56)							
(57) **GENERATION SERVICES**	12,338	11,883				455	
(58)							
(59) **CUSTOMER SERVICE**							
(60) **CUSTOMER SERVICE**							
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,510	28	
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,774	71	
(63) **CALL CENTRE:**							
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65) CUSTOMER CARE	6,940	-	-	-	6,812	127	
(66) **REVENUE OPERATIONS:**							
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,256	42	
(68) METER DATA SERVICES	441	-	-	-	432	8	
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38.738	
(70) METER SERVICES - FIELD	1,447	-	-	-	1,420	27	
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,570	85	
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	
(73) CREDIT SERVICES							
(74) BAD DEBT EXPENSE	5,013	-	-	-	4,921	92	
(75) MARKETING & SALES							
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77) **TOTAL CUSTOMER SERVICE**	**28,605**	**-**	**-**	**1,155**	**26,908**	**541**	

EXHIBIT 4 - Detail A
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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	1,342	157	336	26	70	F - 2	
(3) Other Expenses	7,582	5,269	615	1,321	100	276	F - 2	
(4) **Subtotal**	9,513	6,612	771	1,658	126	347		
(5)								
(6) **FINANCE GROUP**								
(7) INTERNAL AUDIT	1,825	1,268	148	318	24	67	F - 2	
(8) INVESTOR RELATIONS	278	114	56	96	2	10	F - 3	
(9) DIRECTOR FINANCE	470	326	38	82	6	17	F - 2	
(10) TREASURER	435	302	35	76	6	16	F - 2	
(11) CORPORATE TAX	908	373	181	313	6	33	F - 3	
(12)								
(13) GM FINANCE	-							
(14) CORPORATE CONTROLLER	3,646	2,534	296	635	48	133	F - 2	
(15) CORP. PERFORMANCE & BACK OFFICE	-							
(16)								
(17) **TOTAL FINANCE**	7,561	4,918	754	1,520	92	276		
(18)								
(19) **ENTERPRISE SERVICES**								
(20) PROCUREMENT & FACILITIES	12,656	3,059	3,059	3,059	3,059	419	F - 5	
(21) INFORMATION TECHNOLOGY	47,662	20,069	4,966	13,237	7,802	1,589	F - 1	
(22)								
(23) **TOTAL ENTERPRISE SERVICES**	60,318	23,128	8,025	16,296	10,861	2,008		
(24)								
(25) **HUMAN RESOURCES**								
(26) --HUMAN RESOURCES	11,248	4,736	1,172	3,124	1,841	375	F - 1	
(27)								
(28) OTHER EXPENSES	7,887	3,321	822	2,190	1,291	263	F - 1	
(29)								
(30) **TOTAL DIVISIONAL EXPENSES bfr Advocacy Expe**	**331,504**	**154,204**	**34,924**	**88,625**	**42,321**	**11,430**		
(31)								
(32) **TOTAL DIVISIONAL EXPENSES**	**333,435**	**155,546**	**35,081**	**88,962**	**42,347**	**11,500**		
(33)								
(34) **COGS**	**-**	**-**	**-**	**-**	**-**	**-**		
(35)								
(36) **DSM EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(37)								
(38) **FCR DEFERRAL**	**-**	**-**	**-**	**-**	**-**	**-**		
(39)								
(40) **OTHER EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(41)								
(42) **CAPITAL RELATED EXPENSES**								
(43)								
(44) GRANTS IN LIEU OF TAXES	51,549	21,202	10,304	17,804	344	1,895		
(45) DEPRECIATION :								
(46) STEAM	49,859	48,021	-	-	-	1,838		
(47) HYDRO	17,266	16,630	-	-	-	637		
(48) WIND	13,334	12,843	-	-	-	492		
(49) SOLAR	61					61		
(50) LM6000	7,372	7,100	-	-	-	272		
(51) GAS TURBINE - OTHER	3,239	3,119	-	-	-	119		
(52) GENERATION BATTERIES	8,877	8,550	-	-	-	327		
(53) RADIAL TO GENERATION TRANS.	1,695	1,633	-	-	-	62		
(54) Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0		
(55) Transmission - EHV and HV combined	31,475	-	30,076	-	-	1,400		
(56) DISTRIBUTION - Land	-	-	-	-	-	-		
(57) DISTRIBUTION - Easements	3,574			3,458	-	116		
(58) DISTRIBUTION - Other	1,393			1,348	-	45		
(59) DISTRIBUTION - Substations	9,632			9,319	-	313		
(60) DISTRIBUTION - Poles and Fixtures	22,210			21,489	-	721		
(61) DISTRIBUTION - OH Lines	12,809			12,394	-	416		
(62) DISTRIBUTION -UG Lines	2,997			2,900	-	97		
(63) DISTRIBUTION -Line Transformers	30,216			29,236	-	980		
(64) DISTRIBUTION -Services	3,514			3,400	-	114		
(65) DISTRIBUTION -Meters	8,399			8,127	-	273		
(66) DISTRIBUTION - Streetlight Related	4,918	-	-	4,758	-	160		
(67) GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,539	6,242	354.3		
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,990	-	747	2,136	-	106.4	F - 6	
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,575	-	3,070	5,188	-	316.9	F - 7	
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,212	8,570	14,483	-	1,581.6	F - 8	
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-		
(72) INTEREST NET	154,075	64,275	29,064	51,009	4,126	5,601		
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-		
(74) CORPORATE TAXES	11,008	4,592	2,077	3,644	295	400		
(75)								
(76) **TOTAL OPERATING EXPENSES**	**1,773,251**	**1,228,597**	**119,384**	**286,194**	**53,354**	**85,722**		
(77)								
(78) NON-OPERATING REVENUE:						-		
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-		
(80) EXPORT SALES	-	-	-	-	-	-		
(81) LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-		
(82) CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-		
(83) NSF	(160)	-	-	-	(160)	-		
(84) RETAIL SALES	(1,709)	-	-	-	(1,709)	-		
(85) WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-		
(86) POLE SERVICES	(16,695)	-	-	(16,695)	-	-		
(87) STEAM AND ASH SALES	(5,038)	(5,038)				-		
(88) AMI OPT OUT CHARGE	(765)				(765)	-		
(89) OTHER REVENUE	(4,487)	(3,267)	(317)	(761)	(142)	-		
(90)								
(91) **PROFIT/LOSS**	212,356	88,588	40,058	70,304	5,687	7,719		$93,441
(92)								
(93) **TOTAL NET EXPENSES**	**1,939,493**	**1,308,881**	**159,124**	**339,042**	**39,005**	**93,441**		
(94)								
(95) Generation								
(96) Transmission								
(97) Distribution								
(98) Retail								
(99) Total								

EXHIBIT 4 - Detail A
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NOVA SCOTIA POWER INC.

FUNCTIO
FOR

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	58,620	58,620	-	-	-	13.02%	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.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) 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) RADIAL TO GENERATION TRANS.	1,966	1,966	-	-	-	0.4%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	84,620	84,620	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,809	1,305	152	327	25	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,386	7,832	1,942	1,060	552	1.7%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,988	3,598	420	902	68	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,431	1,495	370	986	581	0.3%	0.2%	0.3%	1.0%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	310	133	64	111	2	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,924	14,362	2,948	3,386	1,228	3.2%	1.8%	0.9%	2.1%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
HV BEFORE STORM EXPENSES (not applicable									
(37) as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separ	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	20,351	-	20,351	-	-	0.0%	12.8%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	237	-	237	-	-	0.0%	0.1%	0.0%	0.0%
(42)									
(43) **DISTRIBUTION:**									
(44) SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45) OVERHEAD LINES BEFORE STORM EXPENSES	34,201	-	-	34,201	-	0.0%	0.0%	9.6%	0.0%
(46) OVERHEAD LINES STORM EXPENSES	22,800	-	-	22,800	-	0.0%	0.0%	6.4%	0.0%
(47) UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51) STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(53) **TOTAL DISTRIBUTION**	59,632	-	-	59,632	-	0.0%	0.0%	16.7%	0.0%
(54)									
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	80,221	-	20,588	59,632	-	0.0%	12.9%	16.7%	0.0%
(56)									
(57) **GENERATION SERVICES**	11,883	11,883	-	-	-	2.6%	0.0%	0.0%	0.0%
(58)									
(59) **CUSTOMER SERVICE**									
(60) **CUSTOMER SERVICE**									
(61) CUSTOMER SERVICE EXPERIENCE	1,510	-	-	-	1,510	0.0%	0.0%	0.0%	2.6%
(62) CUSTOMER SOLUTIONS	3,774	-	-	-	3,774	0.0%	0.0%	0.0%	6.4%
(63) **CALL CENTRE:**									
(64) CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65) CUSTOMER CARE	6,812	-	-	-	6,812	0.0%	0.0%	0.0%	11.5%
(66) **REVENUE OPERATIONS:**									
(67) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.8%
(68) METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69) SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70) METER SERVICES - FIELD	1,420	-	-	-	1,420	0.0%	0.0%	0.0%	2.4%
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,570	-	-	-	4,570	0.0%	0.0%	0.0%	7.7%
(72) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) BAD DEBT EXPENSE	4,921	-	-	-	4,921	0.0%	0.0%	0.0%	8.3%
(75) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77) **TOTAL CUSTOMER SERVICE**	28,063	-	-	1,155	26,908	0.0%	0.0%	0.3%	45.6%

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
REGULATORY AFFAIRS									
Advocacy Expense	1,861	1,342	157	336	26	0.3%	0.1%	0.1%	0.0%
Other Expenses	7,305	5,269	615	1,321	100	1.2%	0.4%	0.4%	0.2%
Subtotal	9,166	6,612	771	1,658	126	1.5%	0.5%	0.5%	0.2%
FINANCE GROUP									
INTERNAL AUDIT	1,758	1,268	148	318	24	0.3%	0.1%	0.1%	0.0%
INVESTOR RELATIONS	267	114	56	96	2	0.0%	0.0%	0.0%	0.0%
DIRECTOR FINANCE	453	326	38	82	6	0.1%	0.0%	0.0%	0.0%
TREASURER	419	302	35	76	6	0.1%	0.0%	0.0%	0.0%
CORPORATE TAX	874	373	181	313	6	0.1%	0.1%	0.1%	0.0%
GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE CONTROLLER	3,513	2,534	296	635	48	0.6%	0.2%	0.2%	0.1%
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
TOTAL FINANCE	7,285	4,918	754	1,520	92	1.1%	0.5%	0.4%	0.2%
ENTERPRISE SERVICES									
PROCUREMENT & FACILITIES	12,237	3,059	3,059	3,059	3,059	0.7%	1.9%	0.9%	5.2%
INFORMATION TECHNOLOGY	46,073	20,069	4,966	13,237	7,802	4.5%	3.1%	3.7%	13.2%
TOTAL ENTERPRISE SERVICES	58,310	23,128	8,025	16,296	10,861	5.1%	5.0%	4.6%	18.4%
HUMAN RESOURCES									
--HUMAN RESOURCES	10,873	4,736	1,172	3,124	1,841	1.1%	0.7%	0.9%	3.1%
OTHER EXPENSES	7,624	3,321	822	2,190	1,291	0.7%	0.5%	0.6%	2.2%
TOTAL DIVISIONAL EXPENSES bfr Advocacy Expe	320,074	154,204	34,924	88,625	42,321	34.2%	21.9%	24.9%	71.7%
TOTAL DIVISIONAL EXPENSES	**321,935**	**155,546**	**35,081**	**88,962**	**42,347**	34.5%	22.0%	25.0%	71.7%
COGS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DSM EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
FCR DEFERRAL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
OTHER EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CAPITAL RELATED EXPENSES									
GRANTS IN LIEU OF TAXES	49,654	21,202	10,304	17,804	344	4.7%	6.5%	5.0%	0.6%
DEPRECIATION :									
STEAM	48,021	48,021	-	-	-	10.7%	0.0%	0.0%	0.0%
HYDRO	16,630	16,630	-	-	-	3.7%	0.0%	0.0%	0.0%
WIND	12,843	12,843	-	-	-	2.9%	0.0%	0.0%	0.0%
SOLAR									
LM6000	7,100	7,100	-	-	-	1.6%	0.0%	0.0%	0.0%
GAS TURBINE - OTHER	3,119	3,119	-	-	-	0.7%	0.0%	0.0%	0.0%
GENERATION BATTERIES	8,550	8,550	-	-	-	1.9%	0.0%	0.0%	0.0%
RADIAL TO GENERATION TRANS.	1,633	1,633	-	-	-	0.4%	0.0%	0.0%	0.0%
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
Transmission - EHV and HV combined	30,076	-	30,076	-	-	0.0%	18.9%	0.0%	0.0%
DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DISTRIBUTION - Easements	3,458	-	-	3,458	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION - Other	1,348	-	-	1,348	-	0.0%	0.0%	0.4%	0.0%
DISTRIBUTION - Substations	9,319	-	-	9,319	-	0.0%	0.0%	2.6%	0.0%
DISTRIBUTION - Poles and Fixtures	21,489	-	-	21,489	-	0.0%	0.0%	6.0%	0.0%
DISTRIBUTION - OH Lines	12,394	-	-	12,394	-	0.0%	0.0%	3.5%	0.0%
DISTRIBUTION -UG Lines	2,900	-	-	2,900	-	0.0%	0.0%	0.8%	0.0%
DISTRIBUTION -Line Transformers	29,236	-	-	29,236	-	0.0%	0.0%	8.2%	0.0%
DISTRIBUTION -Services	3,400	-	-	3,400	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION -Meters	8,127	-	-	8,127	-	0.0%	0.0%	2.3%	0.0%
DISTRIBUTION - Streetlight Related	4,758	-	-	4,758	-	0.0%	0.0%	1.3%	0.0%
GENERALPROPERTY:FUNCTIONILIZED	13,177	-	397	6,539	6,242	0.0%	0.2%	1.8%	10.6%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,883	-	747	2,136	-	0.0%	0.5%	0.6%	0.0%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,258	-	3,070	5,188	-	0.0%	1.9%	1.5%	0.0%
GENERALPROPERTY:NON- FUNCTIONILIZED	41,265	18,212	8,570	14,483	-	4.0%	5.4%	4.1%	0.0%
GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
INTEREST NET	148,474	64,275	29,064	51,009	4,126	14.3%	18.2%	14.3%	7.0%
PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE TAXES	10,608	4,592	2,077	3,644	295	1.0%	1.3%	1.0%	0.5%
						0.0%	0.0%	0.0%	0.0%
TOTAL OPERATING EXPENSES	**820,655**	**361,723**	**119,384**	**286,194**	**53,354**	80.3%	74.9%	80.3%	90.4%
NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
GREEN POWER SURCHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
EXPORT SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
LATE PAYMENT CHARGES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
NSF	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
RETAIL SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
POLE SERVICES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
STEAM AND ASH SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
AMI OPT OUT CHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
OTHER REVENUE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
PROFIT/LOSS	204,637	88,588	40,058	70,304	5,687	19.7%	25.1%	19.7%	9.6%
TOTAL NET EXPENSES	**1,025,292**	**450,311**	**159,442**	**356,498**	**59,041**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

Generation
Transmission
Distribution
Retail
Total

EXHIBIT 4 - Detail A
PAGE 5 OF 6

NOVA SCOTIA POWER INC.

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	1.5	(15)	128	123	-	21	251	1,707	27	2,244
(14) HYDRO OPERATING & MAINT.	0.1	(1)	5	5	-	1	10	67	1	88
(15) WIND - OPERATING & MAINT.	0.2	(2)	18	17	-	3	35	239	4	314
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.2	(2)	14	14	-	2	28	192	3	252
(17) LM6000 OPERATING & MAINT.	0.0	(0)	1	1	-	0	3	18	0	24
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.0	(0)	4	3	-	1	7	48	1	64
(19) FUEL PROCUREMENT	0.2	(2)	14	14	-	2	28	192	3	253
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	4	4	-	1	8	57	1	75
(23) **TOTAL POWER PRODUCTION**	2.2	(21)	185	177	-	31	362	2,464	40	3,239
(24)										-
(25) **CORPORATE GROUPS**										-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	3	3	0	1	8	54	1	68
(27) CORP. SECRETARY & INSURANCE	0.3	(1)	17	17	0	4	50	339	10	436
(28) LEGAL SERVICES	0.2	(1)	8	8	0	2	22	148	3	189
(29) EXTERNAL RELATIONS	0.1	0	3	3	0	1	14	94	2	118
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	10	0	12
(31)										-
(32) **TOTAL CORPORATE GROUPS**	0.7	(2)	31	31	0	7	95	644	17	823
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
HV BEFORE STORM EXPENSES (not applicable										
(37) as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separ	0.0	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	0.0	-	-	-	-	14	111	757	66	947
(41) EHV and HV STORM EXPENSES	0.0	-	-	-	-	0	1	9	1	11
(42)										
(43) **DISTRIBUTION:**										-
(44) SUBSTATIONS	0.1	-	-	-	-	-	6	44	-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES	2.1	-	-	-	-	-	147	998	-	1,147
(46) OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	98	665	-	765
(47) UNDERGROUND LINES	0.0	-	-	-	-	-	2	17	-	19
(48) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(50) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(51) STREET LIGHTING	0.0	-	-	-	-	-	2	17	-	19
(53) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	256	1,740	-	2,000
(54)										
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	14	368	2,506	66	2,958
(56)										
(57) **GENERATION SERVICES**	0.3	(3)	26	25	-	4	51	346	6	455
(58)										
(59) **CUSTOMER SERVICE**										
(60) **CUSTOMER SERVICE**										
(61) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	22	1	28
(62) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	8	54	1	71
(63) **CALL CENTRE:**										
(64) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	3	17	0	23
(65) CUSTOMER CARE	0.6	9	-	4	1	0	14	97	2	127
(66) **REVENUE OPERATIONS:**										
(67) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	5	32	1	42
(68) METER DATA SERVICES	0.0	1	-	0	0	0	1	6	0	8
(69) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	5	34	-	39
(70) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	20	0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	10	65	2	85
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(73) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(74) BAD DEBT EXPENSE	0.4	6	-	3	0	0	10	70	2	92
(75) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(77) **TOTAL CUSTOMER SERVICE**	2	34	-	14	2	1	61	417	9	541

EXHIBIT 4 - Detail A
PAGE 6 OF 6

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	3	3	0	1	8	55	1	70
Other Expenses	0.2	(1)	12	11	0	2	32	216	4	276
Subtotal	0.3	(1)	14	14	0	3	40	271	6	347
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	3	3	0	1	8	52	1	67
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	8	0	10
DIRECTOR FINANCE	0.0	(0)	1	1	0	0	2	13	0	17
TREASURER	0.0	(0)	1	1	0	0	2	12	0	16
CORPORATE TAX	0.0	(0)	1	1	0	0	4	27	1	33
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.1	(1)	6	5	0	1	15	104	2	133
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.2	(1)	11	10	0	2	32	217	5	276
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.5	3	7	8	0	3	49	336	12	419
INFORMATION TECHNOLOGY	2.0	5	44	46	1	11	186	1,266	28	1,589
TOTAL ENTERPRISE SERVICES	2.5	8	51	54	1	14	235	1,602	40	2,008
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	1	10	11	0	3	44	299	7	375
OTHER EXPENSES	0.3	1	7	8	0	2	31	210	5	263
TOTAL DIVISIONAL EXPENSES bfr Advocacy Expe	13	15	337	345	4	80	1,320	8,977	199	11,290
TOTAL DIVISIONAL EXPENSES	13	15	340	348	4	81	1,328	9,033	200	11,361
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(5)	46	45	0	15	224	1,525	43	1,895
DEPRECIATION :										
STEAM	1	(12)	105	100	-	17	205	1,398	23	1,838
HYDRO	0	(4)	36	35	-	6	71	484	8	637
WIND	0	(3)	28	27	-	5	55	374	6	492
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(2)	16	15	-	3	30	207	3	272
GAS TURBINE - OTHER	0	(1)	7	7	-	1	13	91	1	119
GENERATION BATTERIES	0	(2)	19	18	-	3	37	249	4	327
RADIAL TO GENERATION TRANS.	0	(0)	4	3	-	1	7	48	1	62
Transmission - HV (not aplicable as a separate item)	0	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	0	-	-	-	-	20	164	1,118	97	1,400
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	15	101	-	116
DISTRIBUTION - Other	0	-	-	-	-	-	6	39	-	45
DISTRIBUTION - Substations	1	-	-	-	-	-	40	272	-	313
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	92	627	-	721
DISTRIBUTION - OH Lines	1	-	-	-	-	-	53	362	-	416
DISTRIBUTION -UG Lines	0	-	-	-	-	-	12	85	-	97
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	125	853	-	980
DISTRIBUTION -Services	0	-	-	-	-	-	15	99	-	114
DISTRIBUTION -Meters	0	-	-	-	-	-	35	237	-	273
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	20	139	-	160
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	43	295	3	354
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	1	13	90	2	106
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	2	39	266	10	317
GENERALPROPERTY:NON- FUNCTIONILIZED	1	(5)	40	38	-	12	187	1,272	36	1,582
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	5	(11)	141	137	0	43	661	4,499	125	5,601
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	0	(1)	10	10	0	3	47	321	9	400
TOTAL OPERATING EXPENSES	31	(22)	791	785	5	212	3,540	24,082	572	29,996
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	7	(15)	194	188	1	59	912	6,201	172	7,719
TOTAL NET EXPENSES	38.463	(37)	985	973	5	272	4,451	30,284	744	**37,715**
Generation	11.7	(112)	985	941	-	163	1,927	13,110	211	17,236
Transmission	0.0	-	-	-	-	108	871	5,928	513	7,420
Distribution	21.8	-	-	-	-	-	1,529	10,404	-	11,955
Retail	5.0	75	-	31	5	1	124	842	20	1,103
Total	38.463	(37)	985	973	5	272	4,451	30,284	**744.230**	37,715

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	20,588	958	21,546
(3)	NON-DIRECT	14,492	674	15,167
(4)	TOTAL OPER. & MAINT.	35,081	1,633	36,713
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	30,076	1,400	31,475
(8)	GENERAL PROPERTY	12,784	595	13,379
(9)	TOTAL DEPRECIATION	42,859	1,995	44,854
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	515	24	539
(13)	REGULATORY AMORTIZATION	1,562	73	1,634
(14)	GRANTS IN LIEU OF TAXES	10,304	480	10,783
(15)	TOTAL TAX	12,380	576	12,956
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	27,714	1,290	29,004
(19)	LESS: AFUDC INTEREST	1,350	63	1,413
(20)	INTEREST TOTAL	29,064	1,353	30,416
(21)				
(22)	**RETAINED EARNINGS**	40,058	1,864	41,922
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(317)	-	(317)
(25)				
(26)	**TOTAL**	159,124	7,420	166,545

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
	GENERATION FUNCTION				
(1)	FUEL	309,411	$0	$309,411	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	27,646	$13,376	$14,270	-
(3)	PURCHASES - BIOMASS	20,956	$5,833	$15,123	-
(4)	MARITIME LINK	203,211	$98,321	$104,891	
(5)	PURCHASES - WIND ERIS	33,311	16,115.7	17,195.2	-
(6)	PURCHASES - WIND NRIS	182,267	88,179.6	94,087.3	
(7)	IMPORTS	89,676	0	89,675.6	-
(8)	BUTU CAPACITY CREDIT	396	396	0	
(8)	OPER. & MAINT. - STEAM	113,020	54,686	58,334	-
(9)	OPER. & MAINT. - HYDRO	4,446	2,151	2,295	-
(10)	OPER. & MAINT. - WIND	15,835	7,662	8,173	-
(11)	OPER. & MAINT. - BIOMASS	12,684	6,138	6,547	-
(12)	OPER. & MAINT. - LM6000	1,219	590	629	-
(13)	OPER. & MAINT. - OTHER CT's	3,208	3,208	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	3,790	1,834	1,956	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,342.1	649	693	-
(18)	GRANTS IN LIEU OF TAXES	21,202	10,259	10,943	-
(19)	**Depreciation:**				
(20)	STEAM	48,021	23,235	24,785	-
(21)	HYDRO	16,630	8,047	8,583	-
(22)	WIND	12,843	6,214	6,629	-
(23)	LM6000	7,100	3,435	3,665	-
(24)	GAS TURBINE - OTHER	3,119	1,509	1,610	-
(25)	GENERATION BATTERIES	8,550	4,137	4,413	-
(26)	RADIAL TO GENERATION TRANS.	1,633	790	843	-
(27)	GENERAL PROPERTY	18,212	8,812	9,400	-
(28)					
(29)	INTEREST NET OF AFUDC	64,275	27,125	37,150	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	4,592	1,938	2,654	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,038	-1,618	-3,419	-
(35)	OTHER REVENUE	-3,267	-1,049	-2,218	-
(36)	RETURN (PROFIT/LOSS)	88,588	37,386	51,203	-
(37)					
(38)	**TOTAL GENERATION**	**$1,308,881**	**$429,360.47**	**$879,520**	**-**

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
(50)	**TRANSMISSION FUNCTION**				
(52)	**Transmission - HV (not aplicable as a separate item)**				
(54)	O&M - HV Before Storm Expense	0	0	0	-
(55)	O&M - HV Storm Expense	0	0	0	-
(56)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	-
(57)	GRANTS IN LIEU OF TAXES	0	0	0	-
(58)	**Depreciation:**				
(59)	TRANSMISSION	0	0	0	-
(60)	GENERAL PROPERTY	0	0	0	-
(62)	INTEREST NET OF AFUDC	0	0	0	-
(63)	PREFERRED DIVIDENDS	0	0	0	-
(64)	CORPORATE TAXES	0	0	0	-
(65)	**Non-Operating Revenue:**				
(66)	OTHER REVENUE	-0	-0	-0	-
(67)	RETURN (PROFIT/LOSS)	0	0	0	-
(69)	**TOTAL - HV**	**0**	**0**	**0**	**-**
(71)	**Transmission - EHV and HV combined**				
(73)	O&M - EHV Before Storm Expense	34,687	34,687	0	-
(74)	O&M - EHV Storm Expense	237	237	0	-
(75)	REG. AFFAIRS - ADVOCACY EXPENSE	157	157	0	-
(76)	GRANTS IN LIEU OF TAXES	10,304	10,304	0	-
(77)	**Depreciation:**				
(78)	TRANSMISSION	30,076	30,076	0	-
(79)	GENERAL PROPERTY	12,784	12,784	0	-
(81)	INTEREST NET OF AFUDC	29,064	29,064	0	-
(82)	PREFERRED DIVIDENDS	0	0	0	-
(83)	CORPORATE TAXES	2,077	2,077	0	-
(84)	**Non-Operating Revenue:**				
(85)	OTHER REVENUE	-317	-317	0	-
(86)	FCR DEFERRAL	0	0	0	-
(87)	RETURN (PROFIT/LOSS)	40,058	40,058	0	-
(89)	**TOTAL - EHV**	**159,124**	**159,124**	**0**	**-**
(91)	**TOTAL TRANSMISSION**	**$159,124**	**$159,124.19**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,174	$2,174	$0	-
(3)	OVERHEAD LINES Before Storm Expense	60,304	15,679	0	44,625.3
(4)	OVERHEAD LINES Storm Expense	22,800	5,928	0	16,872.4
(5)	UNDERGROUND LINES	831	216	0	614.8
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,684	0	0	1,684.2
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	336	87	0	249.0
(9)	GRANTS IN LIEU OF TAXES	17,486	9,749	0	7,737.5
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	3,458	1,709	0	1,749.0
(13)	DISTRIBUTION - Other	1,348	666	0	682.0
(14)	DISTRIBUTION - Substations	9,319	9,319	0	-
(15)	DISTRIBUTION - Poles and Fixtures	21,489	5,587	0	15,902.2
(16)	DISTRIBUTION - OH Lines	12,394	6,531	0	5,862.1
(17)	DISTRIBUTION -UG Lines	2,900	658	0	2,241.3
(18)	DISTRIBUTION -Line Transformers	29,236	29,236	0	-
(19)	DISTRIBUTION -Services	3,400	0	0	3,399.5
(20)	DISTRIBUTION -Meters	8,127	0	0	8,126.7
(21)	GENERAL PROPERTY	28,347	16,437	0	11,909.4
(22)					
(23)	INTEREST NET OF AFUDC	50,100	27,931	0	22,168.7
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	3,579	1,996	0	1,583.9
(26)	RETURN (PROFIT/LOSS)	69,051	38,496	0	30,554.4
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	831	831	0	-
(30)	GRANTS IN LIEU OF TAXES	317	317	0	-
(31)	DEPRECIATION	4,758	4,758	0	-
(32)	INTEREST NET OF AFUDC	910	910	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	65	65	0	-
(35)	RETURN (PROFIT/LOSS)	1,254	1,254	0	-
(36)	**Subtotal**	8,135	8,135	0	-
(37)					
(38)	POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39)	OTHER REVENUE	-761	-374	0	(386.7)
(40)					
(41)	**TOTAL DISTRIBUTION**	**$339,042**	**$175,820.92**	**$0**	**163,221.4**

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)					
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,988	0	0	8,988.2
(2)	CALL CENTRE	13,650	0	0	13,650.2
(3)	BILLING SERVICES & PAYMENTS	3,838	0	0	3,838.0
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	736	0	0	735.6
(6)	METER SERVICES - FIELD	2,416	0	0	2,415.8
(7)	ELECT. WIRING INSPECT. - FIELD	7,773	0	0	7,772.8
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,921	0	0	4,920.9
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	26	0	0	25.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	344	0	0	344.2
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,242	0	0	6,242.3
(17)	INTEREST NET OF AFUDC	4,126	0	0	4,125.9
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	295	0	0	294.8
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24)	NSF	(160.2)	0	0	(160.2)
(25)	RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26)	WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27)	AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28)	OTHER REVENUE	(141.9)	0	0	(141.9)
(29)	RETURN (PROFIT/LOSS)	5,686.7	0	0	5,686.7
(30)					
(31)	**TOTAL RETAIL**	**$39,005**	**$0**	**$0**	**39,004.6**
(32)					
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,846,052**	**$764,305.571**	**$879,520.208**	**202,225.9**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

(1)	***INTERMEDIATE CLASSIFICATION***				
(2)					
(3)	THERMAL O&M	$113,020			
(4)	HYDRO O&M	4,446			
(5)	WIND O&M	15,835			
(6)	BIOMASS O&M	12,684			
(7)	LM6000 O&M	1,219			
(8)	OTHER CT's O&M	3,208			
	GENERATION BATTERIES	$0			
	RADIAL TO GENERATION TRANS.	$3,790			
(9)					
(10)	NET THERMAL O&M	$154,204			
(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	0			
(22)					
(23)	THERMAL VARIABLE O&M	$0			
(24)					
(25)	THERMAL O&M	$113,020			
(26)					
(27)	HYDRO O&M	4,446			
(28)	WIND O&M	15,835			
(29)	BIOMASS O&M	12,684			
(30)	LM6000 O&M	1,219			
(31)	OTHER CT's O&M	3,208			
(32)	GENERATION BATTERIES	0			
(33)	RADIAL TO GENERATION TRANS.	3,790			
(34)					
(35)	NET THERMAL O&M D&E SPLIT	$154,204			
(36)					
(37)	THERMAL O&M DMD. ALLOC. %	48.39%			
(38)	THERMAL O&M ENG. ALLOC. %	51.61%			
(39)					
(40)	BIOMASS DEMAND ALLOC %	48.39%			
(41)					
(42)	BIOMASS ENERGY ALLOC %	51.61%			
(43)					
(44)		NRIS	ERIS		
(45)	WIND O&M DMD. ALLOC. %	48.39%	48.39%		
(46)	WIND O&M ENG. ALLOC. %	51.61%	51.61%		
(47)					
(48)					
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%			
(50)					
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%			
(52)					
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**
(54)					
(55)	GEN. PROP. ALLOC. - GEN.	8,812	9,400		0
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0		0
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,784	0		0
(58)	GEN. PROP. ALLOC. - DIST.	16,437	0		11,909
(59)	GEN. PROP. ALLOC. - RETAIL	0	0		6,242
(60)					
(61)	TOTAL	38,033	9,400		18,152

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
	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	13,376	8,611.89	455.87	2,365.94	271.02	247.88	285.88	485.88	402.31	185.45	64.04	See BCF File
(3)	PURCHASES - BIOMASS	5,833	3,755.51	198.80	1,031.75	118.19	108.10	124.67	211.88	175.44	80.87	27.93	See BCF File
(4)	MARITIME LINK	98,321	63,301.06	3,350.87	17,390.68	1,992.15	1,822.05	2,101.35	3,571.41	2,957.15	1,363.17	470.73	See BCF File
(5)	PURCHASES - WIND ERIS	16,116	10,375.68	549.24	2,850.51	326.53	298.65	344.43	585.39	484.71	223.44	77.16	See BCF File
(6)	PURCHASES - WIND NRIS	88,180	56,772.05	3,005.25	15,596.97	1,786.67	1,634.12	1,884.61	3,203.05	2,652.15	1,222.57	422.18	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	396	255.00	13.50	70.06	8.03	7.34	8.47	14.39	11.91	5.49	1.90	See BCF File
(9)	OPER. & MAINT. - STEAM	54,686	35,208	1,864	9,673	1,108	1,013	1,169	1,986	1,645	758	262	D-3A
(10)	OPER. & MAINT. - HYDRO	2,151	1,385	73	381	44	40	46	78	65	30	10	D-3A
(11)	OPER. & MAINT. - WIND	7,662	4,933	261	1,355	155	142	164	278	230	106	37	D-3A
(12)	OPER. & MAINT. - BIOMASS	6,138	3,951	209	1,086	124	114	131	223	185	85	29	D-3A
(13)	OPER. & MAINT. - LM6000	590	380	20	104	12	11	13	21	18	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	3,208	2,066	109	568	65	59	69	117	97	44	15	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.	1,834	1,181	62	324	37	34	39	67	55	25	9	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	649	316	52	253	0	29	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,259	6,605	350	1,815	208	190	219	373	309	142	49	P-7
(20)	DEPRECIATION	56,180	36,170	1,915	9,937	1,138	1,041	1,201	2,041	1,690	779	269	EXH 6D
(21)	INTEREST NET OF AFUDC	27,125	17,464	924	4,798	550	503	580	985	816	376	130	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,938	1,248	66	343	39	36	41	70	58	27	9	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,618	-1,041	-55	-287	-33	-30	-35	-59	-49	-22	-8	O-8
(26)	OTHER REVENUE	-1,049	-675	-36	-186	-21	-19	-22	-38	-32	-15	-5	O-8
(27)	RETURN (PROFIT/LOSS)	37,386	24,070	1,274	6,613	757	693	799	1,358	1,124	518	179	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,207	7,216	382	1,982	227	208	240	407	337	155	54	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-5,575	0	0	0	0	0	0	0	-5,575	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	5,575	3,589	190	986	113	103	119	202	168	77	27	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-557	0	0	0	0	0	0	0	-557	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	557	359	19	99	11	10	12	20	17	8	3	D-3B
(34)													
(35)	**TOTAL GENERATION**	429,360.47	287,494	15,253	79,148	9,038	8,295	9,533	4,995	7,284	6,184	2,136	
(36)													
(37)	**TRANSMISSION**												
(38)													
(39)	**Transmission - HV (not aplicable 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	

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)	34,687	22,332	1,182	6,135	703	643	741	1,260	1,043	481	166	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	237	153	8	42	5	4	5	9	7	3	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	157	76	12	61	0	7	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	10,304	6,634	351	1,823	209	191	220	374	310	143	49	P-8B
(5)	DEPRECIATION	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	EXH 6D
(6)	INTEREST NET OF AFUDC	29,064	18,712	991	5,141	589	539	621	1,056	874	403	139	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	2,077	1,337	71	367	42	38	44	75	62	29	10	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-317	-204	-11	-56	-6	-6	-7	-12	-10	-4	-2	O-9B
(12)	RETURN (PROFIT/LOSS)	40,058	25,790	1,365	7,085	812	742	856	1,455	1,205	555	192	P-15B
(13)													
(14)	**TOTAL - EHV**	159,124	102,423	5,430	28,179	3,221	2,953	3,398	5,774	4,781	2,204	761	
(15)													
(16)	**TOTAL TRANSMISSION**	159,124.19	102,423	5,430	28,179	3,221	2,953	3,398	5,774	4,781	2,204	761	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	23,998	16,403	892	4,546	424	512	554	348	0	101	219	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	87	43	7	34	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,749	6,771	369	1,860	111	210	213	97	0	27	90	P-9
(22)	DEPRECIATION	70,144	48,718	2,656	13,384	802	1,512	1,532	698	0	191	650	EXH 6D
(23)	INTEREST NET OF AFUDC	27,931	19,387	1,057	5,327	321	602	610	280	0	77	271	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	1,996	1,385	76	381	23	43	44	20	0	5	19	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27)	OTHER REVENUE	-374	-247	-13	-68	-4	-8	-8	-4	0	-1	-22	O-10
(28)	RETURN (PROFIT/LOSS)	38,496	26,721	1,457	7,342	443	830	841	385	0	105	373	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	4,758	0	0	0	0	0	0	0	0	0	4,758	EXH 6D
(34)	INTEREST NET OF AFUDC	910	0	0	0	0	0	0	0	0	0	910	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)	1,254	0	0	0	0	0	0	0	0	0	1,254	P-16B
(38)	**Subtotal**	8,135	0	0	0	0	0	0	0	0	0	8,135	
(39)													
(40)	**TOTAL DISTRIBUTION**	175,820.92	116,184	6,337	31,978	2,060	3,612	3,688	1,776	0	490	9,696	
(41)													
(42)	**TOTAL DEMAND**	$764,305,571	$506,100	$27,020	$139,305	$14,319	$14,860	$16,619	$12,545	$12,065	$8,879	$12,593	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$309,411	167,390.7	11,274.5	67,245.1	10,484.1	7,784.8	12,352.9	19,946.0	6,679.7	3,933.2	2,320.3	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$14,270	7,251.1	516.7	3,196.4	535.5	383.5	629.5	1,031.0	445.2	162.4	118.4	See BCF
(3)	PURCHASES - BIOMASS	$15,123	7,769.26	550.79	3,382.99	560.33	401.78	650.85	1,065.99	440.76	178.03	122.35	See BCF
(4)	MARITIME LINK	$104,891	53,455.0	3,797.5	23,495.0	3,919.0	2,795.4	4,591.2	7,536.2	3,222.8	1,213.6	864.9	See BCF
(5)	PURCHASES - WIND ERIS	$17,195	8,916.25	621.98	3,810.76	625.71	453.66	737.78	1,199.70	489.33	201.44	138.62	See BCF
(6)	PURCHASES - WIND NRIS	$94,087	48,787.02	3,403.44	20,833.59	3,421.76	2,480.95	4,044.09	6,584.67	2,671.97	1,098.47	761.33	See BCF
(7)	IMPORTS	$89,676	45,452.86	3,243.66	20,155.17	3,383.35	2,395.38	3,939.89	6,497.85	2,823.81	1,042.48	741.13	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	58,334	30,779	2,118	12,831	2,060	1,505	2,430	3,951	1,491	712	458	E-1A
(9)	OPER. & MAINT. - HYDRO	2,295	1,211	83	505	81	59	96	155	59	28	18	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,173	4,312	297	1,798	289	211	340	554	209	100	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,547	3,454	238	1,440	231	169	273	443	167	80	51	E-1A
(12)	OPER. & MAINT. - LM6000	629	332	23	138	22	16	26	43	16	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,956	1,032	71	430	69	50	81	132	50	24	15	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	693	337	55	270	0	31	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	10,943	5,774	397	2,407	387	282	456	741	280	134	86	P-10
(19)	DEPRECIATION	59,927	31,619	2,176	13,181	2,117	1,546	2,496	4,059	1,531	731	470	EXH 6D
(20)	INTEREST NET OF AFUDC	37,150	19,601	1,349	8,171	1,312	958	1,548	2,516	949	453	291	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	2,654	1,400	96	584	94	68	111	180	68	32	21	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,419	(1,799.52)	(124.28)	(753.94)	(121.33)	(88.54)	(142.70)	(232.23)	(88.54)	(41.54)	(26.84)	O-11
(26)	OTHER REVENUE	-2,218	-1,167	-81	-489	-79	-57	-93	-151	-57	-27	-17	O-11
(27)	RETURN (PROFIT/LOSS)	51,203	27,016	1,859	11,262	1,809	1,321	2,133	3,468	1,308	625	402	P-17
(28)													
(29)	**TOTAL GENERATION**	879,520	462,924	31,965	193,894	31,200	22,768	36,701	59,721	22,755	10,688	6,904	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	$879,520,208	$462,924	$31,965	$193,894	$31,200	$22,768	$36,701	$59,721	$22,755	$10,688	$6,904	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$63,797	$57,643	$3,276	$1,437	$2	$274	$18	$3	$0	$0	$1,142	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	249	121	20	97	0	11	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,737	6,912	396	257	0	49	4	1	0	0	117	P-12
(6)	DEPRECIATION	49,872	44,555	2,554	1,657	3	318	26	6	0	0	753	EXH 6D
(7)	INTEREST NET OF AFUDC	22,169	19,821	1,135	720	1	138	11	2	0	0	339	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	1,584	1,416	81	51	0	10	1	0	0	0	24	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	-0	-0	-227	P-22
(12)	OTHER REVENUE	-387	-347	-20	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	30,554	27,318	1,565	993	2	190	15	3	0	0	467	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	163,221.385	146,255	8,373	4,945	9	940	73	15	0	1	2,610	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	10,188.310	7,592	963	846	35	123	56	53	25	1	496	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,988.158	5,401	937	1,484	211	162	259	410	0	25	99	O-15
(20)	CALL CENTRE	13,650.161	11,140	750	881	62	119	91	94	46	7	460	C-3
(21)	BILLING SERVICES	3,837.963	3,132	211	248	17	33	26	27	13	2	129	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	735.636	46	67	117	107	77	80	114	3	124	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,920.934	4,134	122	597	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	25.507	12	2	10	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	344.171	307	18	11	0	2	0	0	0	0	5	N/A
(29)	DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(30)	INTEREST NET OF AFUDC	4,125.928	3,192	214	415	44	54	81	80	0	15	31	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	294.783	228	15	30	3	4	6	6	0	1	2	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(38)	WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-665	-23	-98	-38	-35	-16	0	-482	C-8
(39)	AMI OPT OUT CHARGE	(765.417)	-647	-44	-51	-4	-7	-5	-5	-3	-0	0	C-6
(40)	OTHER REVENUE	(141.879)	-109	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	5,686.733	4,399	295	571	61	74	112	111	0	21	43	N/A
(42)													
(43)	**TOTAL RETAIL**	39,004.301	30,405	2,634	3,110	384	509	215	649	68	165	865	
(44)	-		30,405										
(45)	**TOTAL CUSTOMER**	**202,225.687**	**176,660**	**11,007**	**8,055**	**393**	**1,449**	**287**	**664**	**69**	**166**	**3,475**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,846,051**	**$1,145,684**	**$69,993**	**$341,255**	**$45,912**	**$39,076**	**$53,607**	**$72,931**	**$34,889**	**$19,732**	**$22,972**	$22,972

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	$866,874	$482,093	$30,982	$181,425	$27,432	$20,814	$31,696	$51,933	$23,457	$10,911	$6,131
(4) Non-FAM-related	450,311	273,008	16,533	93,333	13,060	10,445	14,831	13,263	6,808	6,067	2,965
(5) Non-Operating Revenue Credit	-8,305	-4,683	-296	-1,716	-254	-196	-292	-480	-226	-105	-57
(6) **Subtotal**	1,308,881	750,418	47,219	273,042	40,238	31,063	46,234	64,716	30,039	16,872	9,039
(7)											
(8) **Transmission**											
(9) **Operating Costs**											
(10) EHV	$159,442	$102,627	$5,441	$28,235	$3,227	$2,959	$3,404	$5,786	$4,791	$2,208	$763
(11) HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12) Subtotal	$159,442	$102,627	$5,441	$28,235	$3,227	$2,959	$3,404	$5,786	$4,791	$2,208	$763
(13) Non-Operating Revenue Credit	($317)	($204)	($11)	($56)	($6)	($6)	($7)	($12)	($10)	($4)	($2)
(14) **Subtotal**	$159,124	$102,423	$5,430	$28,179	$3,221	$2,953	$3,398	$5,774	$4,781	$2,204	$761
(15)											
(16) **Distribution**											
(17) Non-Streetlight-related	$348,363	$277,214	$15,540	$38,087	$2,133	$4,704	$3,869	$1,844	$0	$506	$4,466
(18) Streetlight-related	$8,135	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,135
(19) Non-Operating Revenue Credit	($17,456)	($14,775)	($830)	($1,164)	($65)	($152)	($108)	($53)	($0)	($15)	($295)
(20) **Subtotal**	$339,042	$262,439	$14,710	$36,923	$2,069	$4,552	$3,761	$1,791	$0	$491	$12,306
(21)											
(22) **Retail**											
(23) Operating Costs	$59,041	$45,160	$3,914	$5,417	$540	$757	$713	$896	$88	$196	$1,360
(24) Non-Operating Revenue Credit	($20,036)	($14,756)	($1,280)	($2,306)	($155)	($248)	($499)	($247)	($19)	($31)	($494)
(25) **Subtotal**	$39,004	$30,405	$2,634	$3,110	$384	$509	$215	$649	$68	$165	$865
(26)											
(27) **Total**	**$1,846,051**	**$1,145,684**	**$69,993**	**$341,255**	**$45,912**	**$39,076**	**$53,607**	**$72,931**	**$34,889**	**$19,732**	**$22,972**
(28)											
(29) **Costs by Functional Areas (relative shares)**											
(30) Generation	71%	65%	67%	80%	88%	79%	86%	89%		86%	39%
(31) Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32) Distribution	18%	23%	21%	11%	5%	12%	7%	2%		2%	54%
(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	175,962	157,786	9,027	5,214	9	991	75	16	0	1	2,843
(39) Retail bfr Non-Operatin Credit	59,041	45,160	3,914	5,417	540	757	713	896	88	196	1,360
(40) Subtotal	235,003	202,946	12,941	10,630	549	1,748	789	912	88	197	4,203
(41)											
(42) **Misc Rev Credit**											
(43) Distribution	(12,740.8)	-11,531	-653	-269	-0	-51	-3	-0	-0	-0	-234
(44) Retail	(20,036.3)	-14,756	-1,280	-2,306	-155	-248	-499	-247	-19	-31	-494
(45) Total	(32,777.1)	-26,286	-1,933	-2,575	-156	-299	-502	-248	-19	-31	-728
(46)											
(47) **Total**	202,225.7	176,660	11,007	8,055	393	1,449	287	664	69	166	3,475
(48) % of Total Cost	11.0%	15.4%	15.7%	2.4%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)											
(50) Customers	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882
(51) Bill Months	6,448,244	5,836,357	330,593	134,388	240	25,527	2,099	431	12	15	118,582
(52)											
(53) **Average Monthly Cost per Customer**	**31.36**	**30.2688**	**33.30**	**59.94**	**1,638.80**	**56.76**	**136.81**	**1,540.98**		**11,058.68**	**29.31**

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

	Depreciation	173,942	59,927	49,872	283,741

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Dmd. in KWs 69,857
(4) Int Credit Amount 11,207
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
(9)			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($7.661)	($5,574,600)	10.0%	($0.766)	($557,460)	($6,132,060)
(12)	Int Credit Amount - PHP	5,575										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	727,660										
(17)	Int Credit Amount - PHP	557										

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	$2,174	$1,460	$79	$406	$52	$46	$53	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Expense	15,679	10,736	584	2,974	267	335	361	215	0	64	143	P-1
(5)	OVERHEAD LINES Storm Expense	5,928	4,059	221	1,125	101	127	136	81	0	24	54	P-1
(6)	UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,829	16,403	892	4,546	424	512	554	348	0	101	1,050	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Expense	44,625	40,398	2,288	930	1	177	9	1	0	0	821	P-2
(19)	OVERHEAD LINES Storm Expense	16,872	15,274	865	352	0	67	3	1	0	0	310	P-2
(20)	UNDERGROUND LINES	615	557	32	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,684	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**	63,797	57,643	3,276	1,437	2	274	18	3	0	0	1,142	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	10,188	7,592	963	846	35	123	56	53	25	1	496	EXHIBIT 6B
(33)	**TOTAL RETAIL**	10,188	7,592	963	846	35	123	56	53	25	1	496	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,174	1,460	79	406	52	46	53	48	0	12	19	P-3
(38)	OVERHEAD LINES	22,800	19,333	1,086	1,476	101	193	140	82	0	24	365	P-1
(39)	UNDERGROUND LINES	831	705	40	54	4	7	5	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,872	9,006	1,054	988	35	151	62	54	25	1	496	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**	**$38,509**	**$30,503**	**$2,258**	**$2,925**	**$192**	**$397**	**$259**	**$187**	**$25**	**$39**	**$1,724**	

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	$7,592	$2,041	$5,551
(2) SMALL GENERAL	963	137	826
(3) GENERAL	846	161	685
(4) GENERAL LARGE	35	11	23
(5) SMALL INDUSTRIAL	123	22	101
(6) MEDIUM INDUSTRIAL	56	17	39
(7) LARGE INDUSTRIAL	53	17	36
(8) ELI 2P-RTP	25	8	17
(9) MUNICIPAL	1	1	0
(10) UNMETERED	496	0	496
(11) TOTAL	$10,188	$2,416	$7,773
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	$4,134	$0	$4,134	$0	$4,134
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,134	$787	$4,920.9	$0	$4,920.93
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

EXHIBIT 6D
Page 1 of 2

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	$23,235	$14,959	$792	$4,110	$471	$431	$497	$844	$699	$322	$111	D-3A
(5)	HYDRO PRODUCTION	8,047	5,181	274	1,423	163	149	172	292	242	112	39	D-3A
(6)	WIND PRODUCTION	6,214	4,001	212	1,099	126	115	133	226	187	86	30	D-3A
(7)	LM6000 PRODUCTION	3,435	2,212	117	608	70	64	73	125	103	48	16	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,509	972	51	267	31	28	32	55	45	21	7	D-3A
(9)	GENERATION BATTERIES	4,137	2,664	141	732	84	77	88	150	124	57	20	D-3A
(10)	RADIAL TO GENERATION TRANS.	790	509	27	140	16	15	17	29	24	11	4	D-3A
(11)	GENERAL PROPERTY	8,812	5,673	300	1,559	179	163	188	320	265	122	42	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	56,180	36,170	1,915	9,937	1,138	1,041	1,201	2,041	1,690	779	269	
(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	30,076	19,363	1,025	5,320	609	557	643	1,092	905	417	144	D-3A
(21)	GENERAL PROPERTY	12,784	8,230	436	2,261	259	237	273	464	384	177	61	P-8B
(22)	TOTAL - EHV	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,709	1,187	65	326	20	37	37	17	0	5	16	P-9
(29)	DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	9,319	6,473	353	1,778	107	201	203	93	0	25	86	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,587	3,881	212	1,066	64	120	122	56	0	15	52	P-9
(32)	DISTRIBUTION - OH Lines	6,531	4,536	247	1,246	75	141	143	65	0	18	61	P-9
(33)	DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	29,236	20,306	1,107	5,578	334	630	638	291	0	80	271	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,758	0	0	0	0	0	0	0	0	0	4,758	Direct
(38)	GENERAL PROPERTY	16,437	11,416	622	3,136	188	354	359	164	0	45	152	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	74,903	48,718	2,656	13,384	802	1,512	1,532	698	0	191	5,408	
(41)													
(42)	**TOTAL DEMAND**	**173,942**	**112,482**	**6,032**	**30,902**	**2,809**	**3,348**	**3,648**	**4,296**	**2,979**	**1,564**	**5,883**	

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	24,785	13,077	900	5,452	875	639	1,032	1,679	633	302	194	E-1A
(5)	HYDRO PRODUCTION	8,583	4,529	312	1,888	303	221	358	581	219	105	67	E-1A
(6)	WIND PRODUCTION	6,629	3,497	241	1,458	234	171	276	449	169	81	52	E-1A
(7)	LM6000 PRODUCTION	3,665	1,934	133	806	129	95	153	248	94	45	29	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,610	849	58	354	57	42	67	109	41	20	13	E-1A
(9)	GENERATION BATTERIES	4,413	2,328	160	971	156	114	184	299	113	54	35	E-1A
(10)	RADIAL TO GENERATION TRANS.	843	445	31	185	30	22	35	57	22	10	7	E-1A
(11)	GENERAL PROPERTY	9,400	4,960	341	2,068	332	243	392	637	240	115	74	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	59,927	31,619	2,176	13,181	2,117	1,546	2,496	4,059	1,531	731	470	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**59,927**	**31,619**	**2,176**	**13,181**	**2,117**	**1,546**	**2,496**	**4,059**	**1,531**	**731**	**470**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,749	1,563	90	58	0	11	1	0	0	0	26	P-12
(33)	DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,902	14,207	814	528	1	101	8	2	0	0	240	P-12
(36)	DISTRIBUTION - OH Lines	5,862	5,237	300	195	0	37	3	1	0	0	89	P-12
(37)	DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	3,400	3,037	174	113	0	22	2	0	0	0	51	P-12
(40)	DISTRIBUTION -Meters	8,127	7,260	416	270	1	52	4	1	0	0	123	P-12
(41)	GENERAL PROPERTY	11,909	10,640	610	396	1	76	6	1	0	0	180	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	49,872	44,555	2,554	1,657	3	318	26	6	0	0	753	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)													
(51)	**TOTAL CUSTOMER**	**56,114**	**50,131**	**2,873**	**1,865**	**4**	**358**	**29**	**6**	**0**	**0**	**848**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$289,984**	**$194,233**	**$11,081**	**$45,948**	**$4,929**	**$5,252**	**$6,174**	**$8,361**	**$4,510**	**$2,296**	**$7,200**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	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	663,591	680,061	1.025	4,059	15,274	19,333	0	-	0	153	-	153	10,772	8,714	19,486	11,040	8,930	19,970
(2) SMALL GENERAL	39,011	43,674	1.120	221	865	1,086	0	-	0	8	-	8	605	489	1,094	677	548	1,225
(3) GENERAL	159,830	182,227	1.140	1,125	352	1,476	0	-	0	42	-	42	839	679	1,518	957	774	1,731
(4) GENERAL LARGE	18,480	22,311	1.207	101	0	101	0	-	0	5	-	5	59	48	106	71	57	128
(5) SMALL INDUSTRIAL	18,263	21,141	1.158	127	67	193	0	-	0	4	-	4	109	88	198	127	102	229
(6) MEDIUM INDUSTRIAL	21,912	24,410	1.114	136	3	140	0	-	0	5	-	5	80	65	145	89	72	161
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	20,997	25,251	1.203				0	-	0	9	-	9	5	4	9	6	5	10
(9) DISTR. CUSTOMERS	1,791	11,643	6.500	81	1	82							45	37	82	295	238	533
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,822	10,077	1.142	24	0	24	0	-	0	3	-	3	15	12	27	17	14	31
(12) UNMETERED	16,841	17,143	1.018	54	310	365	0	-	0	1	-	1	202	164	366	206	166	372
(13) SUB-TOTAL	969,536	1,037,938	1.071	5,928	16,872	22,800	0	-	0	230	-	230	12,732	10,299	23,031	13,484	10,907	24,391
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	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	22,802	NA	NA	0	NA	NA	232	12,734	10,300	23,034	13,485	10,908.1	24,393

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$778,217	$339,022.2	$38,490	$58,395	$27,016	$123,902	$462,924	5,174,286	---	8.947	---
(2)	Reliability (Demand)	693,349	$143,071.2	47,703	72,650	24,070	144,423	287,494	12,284,308	$23.403	---	---
(3)	**Total Generation**	$1,471,566	$482,093	$86,193	$131,045	$51,086	$268,324	$750,418		$23.403	8.947	$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		6,783,414									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.317	1.666	2.533	0.987	5.186	14.503				
	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	742,901	0	22,357	54,276	25,790	102,423	102,423	12,284,308	$8.338	---	---
(13)	**Total Transmission**	$742,901	$0	$22,357	$54,276	$25,790	$102,423	$102,423		$8.338	-	$0.000
(14)	Delivery -- Dist. (Demand)	769,711	0	$13,201	76,262	26,721	116,184	116,184	12,284,308	$9.458	---	---
(15)	Delivery -- Dist. (Customer)	786,917	0	$46,233	72,704	27,318	146,255	146,255	5,836,357	---	---	$25.059
(16)	**Total Distribution**	1,556,628	0	59,435	148,965	54,039	262,439	262,439		$9.458	-	$25.059
(17)	**Total Transmission/Distribution**	$2,299,530	$0	$81,791	$203,242	$79,829	$364,862	$364,862		$17.796	-	$25.059
(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	1.581	3.928	1.543	7.051	7.051				
	Retail											
(20)	Customer -- Field		0	$4,121			$4,121	$4,121	5,836,357	0.000	0.000	$0.706
(21)	Customer -- Head Office	126,715	0	1,441	9,304	4,399	15,144	15,144	5,836,357	0.000	0.000	$2.595
(22)	**Total Customer**	126,715	0	5,562	9,304	4,399	19,264	19,264	5,836,357	$0.000	-	$3.301
(23)	Marketing		0	11,140			11,140	11,140	5,836,357	0.000	0.000	$1.909
(24)	**Total Retail**	$126,715	$0	$16,702	$9,304	$4,399	$30,405	30,405	5,836,357	0	-	$5.210
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost ($/month)		---	$2.862			$2.862	$2.862				
(27)	**TOTAL**	**$3,897,811**	**$482,093.4**	**$184,686**	**$343,591**	**$135,314**	**$663,591**	**$1,145,684**		$41.199	8.947	$30.269
(28)	**Unit Cost (cents/kW.h)**		**9.317**	**3.569**	**6.640**	**2.615**	**12.825**	**22.142**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,547	$23,409	$2,680	$4,018	$1,859	$8,557	$31,965	356,341	---	8.970	---
(2)	Reliability (Demand)	36,703	$7,574	2,560	3,846	1,274	7,680	15,253	775,958	$19.658	---	---
(3)	**Total Generation**	$90,250	$30,982	$5,240	$7,864	$3,133	$16,236	$47,219		$19.658	8.970	$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)		8.694	1.470	2.207	0.879	4.556	13.251				
	Transmission/Distribution											
(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	39,326	0	1,192	2,873	1,365	5,430	5,430	775,958	$6.998	---	---
(13)	**Total Transmission**	$39,326	$0	$1,192	$2,873	$1,365	$5,430	$5,430		$6.998	-	$0.000
(14)	Delivery -- Dist. (Demand)	41,967	0	722	4,158	1,457	6,337	6,337	775,958	$8.166	---	---
(15)	Delivery -- Dist. (Customer)	45,077	0	2,642	4,166	1,565	8,373	8,373	330,593	---	---	$25.329
(16)	**Total Distribution**	87,044	0	3,364	8,325	3,022	14,710	14,710		$8.166	-	$25.329
(17)	**Total Transmission/Distribution**	$126,370	$0	$4,556	$11,198	$4,387	$20,140	$20,140		$15.164	-	$25.329
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.278	3.142	1.231	5.652	5.652				
	Retail											
(20)	Customer -- Field		0	$821			$821	$821	330,593	0.000	0.000	$2.482
(21)	Customer -- Head Office	8,505	0	201	567	295	1,063	1,063	330,593	0.000	0.000	$3.217
(22)	**Total Customer**	8,505	0	1,022	567	295	1,884	1,884	330,593	$0.000	-	$5.699
(23)	Marketing		0	750			750	750	330,593	0.000	0.000	$2.268
(24)	**Total Retail**	$8,505	$0	$1,772	$567	$295	$2,634	2,634	330,593	0	-	$7.967
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost ($/month)		---	$5.360			$5.360	$5.360				
(27)	**TOTAL**	**$225,124**	**$30,982**	**$11,567**	**$19,628**	**$7,815**	**$39,011**	**$69,993**		$34.822	8.970	$33.296
(28)	**Unit Cost (cents/kW.h)**		**8.694**	**3.246**	**5.508**	**2.193**	**10.948**	**19.642**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$324,420	$142,119	$16,169	$24,344	$11,262	$51,775	$193,894	2,165,416	---	8.954	---
(2)	Reliability (Demand)	190,484	$39,306	13,271	19,959	6,613	39,842	79,148	4,019,140	$19.693	---	---
(3)	**Total Generation**	$514,904	$181,425	$29,440	$44,303	$17,875	$91,618	$273,042		$19.693	8.954	$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)		8.378	1.360	2.046	0.825	4.231	12.609				
	Transmission/Distribution											
(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	204,097	0	6,182	14,911	7,085	28,179	28,179	4,019,140	$7.011	---	---
(13)	**Total Transmission**	$204,097	$0	$6,182	$14,911	$7,085	$28,179	$28,179		$7.011	-	$0.000
(14)	Delivery -- Dist. (Demand)	211,478	0	3,685	20,951	7,342	31,978	31,978	4,019,140	$7.956	---	---
(15)	Delivery -- Dist. (Customer)	28,599	0	1,266	2,686	993	4,945	4,945	134,388	---	---	$36.795
(16)	**Total Distribution**	240,077	0	4,951	23,638	8,334	36,923	36,923		$7.956	-	$36.795
(17)	**Total Transmission/Distribution**	$444,174	$0	$11,133	$38,549	$15,420	$65,102	$65,102		$14.967	-	$36.795
(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	0.514	1.780	0.712	3.006	3.006				
	Retail											
(20)	Customer -- Field		0	$799			$799	$799	134,388	0.000	0.000	$5.943
(21)	Customer -- Head Office	16,462	0	196	663	571	1,431	1,431	134,388	0.000	0.000	$10.648
(22)	**Total Customer**	16,462	0	995	663	571	2,230	2,230	134,388	$0.000	-	$16.591
(23)	Marketing		0	881			881	881	134,388	0.000	0.000	$6.555
(24)	**Total Retail**	$16,462	$0	$1,876	$663	$571	$3,110	3,110	134,388	0	-	$23.146
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost ($/month)		---	$13.958			$13.958	$13.958				
(27)	**TOTAL**	**$975,540**	**$181,425**	**$42,449**	**$83,515**	**$33,866**	**$159,830**	**$341,255**		$34.660	8.954	$59.941
(28)	**Unit Cost (cents/kW.h)**		**8.378**	**1.960**	**3.857**	**1.564**	**7.381**	**15.759**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,097	$22,930	$2,553	$3,909	$1,809	$8,270	$31,200	357,053	---	8.738	---
(2)	Reliability (Demand)	21,820	$4,503	1,491	2,286	757	4,535	9,038	637,230	$14.183	---	---
(3)	**Total Generation**	$73,917	$27,432	$4,044	$6,196	$2,566	$12,806	$40,238		$14.183	8.738	$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)		7.683	1.133	1.735	0.719	3.587	11.269				
	Transmission/Distribution											
(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	23,380	0	701	1,708	812	3,221	3,221	637,230	$5.055	---	---
(13)	**Total Transmission**	$23,380	$0	$701	$1,708	$812	$3,221	$3,221		$5.055	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,757	0	359	1,258	443	2,060	2,060	637,230	$3.232	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.327
(16)	**Total Distribution**	12,812	0	361	1,263	445	2,069	2,069		$3.232	-	$37.327
(17)	**Total Transmission/Distribution**	$36,192	$0	$1,062	$2,971	$1,256	$5,290	$5,290		$8.287	-	$37.327
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.298	0.832	0.352	1.482	1.482				
	Retail											
(20)	Customer -- Field		0	$30			$30	$30	240	0.000	0.000	$124.280
(21)	Customer -- Head Office	1,743	0	185	47	61	293	293	240	0.000	0.000	$1,219.228
(22)	**Total Customer**	1,743	0	214	47	61	322	322	240	$0.000	-	$1,343.508
(23)	Marketing		0	62			62	62	240	0.000	0.000	$257.967
(24)	**Total Retail**	$1,743	$0	$276	$47	$61	$384	384	240	0	-	$1,601.475
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,151.550			$1,151.550	$1,151.550				
(27)	**TOTAL**	**$111,852**	**$27,432**	**$5,383**	**$9,214**	**$3,883**	**$18,480**	**$45,912**		$22.470	8.738	$1,638.802
(28)	**Unit Cost (cents/kW.h)**		**7.683**	**1.508**	**2.581**	**1.088**	**5.176**	**12.859**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,054	$16,695	$1,896	$2,855	$1,321	$6,072	$22,768	254,468	---	8.947	---
(2)	Reliability (Demand)	19,957	$4,118	1,393	2,091	693	4,177	8,295	495,495	$16.741	---	---
(3)	**Total Generation**	$58,012	$20,814	$3,289	$4,947	$2,014	$10,249	$31,063		$16.741	8.947	$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)		8.179	1.292	1.944	0.791	4.028	12.207				
	Transmission/Distribution											
(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	21,384	0	648	1,562	742	2,953	2,953	495,495	$5.960	---	---
(13)	**Total Transmission**	$21,384	$0	$648	$1,562	$742	$2,953	$2,953		$5.960	-	$0.000
(14)	Delivery -- Dist. (Demand)	23,897	0	414	2,368	830	3,612	3,612	495,495	$7.289	---	---
(15)	Delivery -- Dist. (Customer)	5,487	0	234	515	190	940	940	25,527	---	---	$36.832
(16)	**Total Distribution**	29,384	0	649	2,883	1,020	4,552	4,552		$7.289	-	$36.832
(17)	**Total Transmission/Distribution**	$50,767	$0	$1,297	$4,445	$1,762	$7,505	$7,505		$13.249	-	$36.832
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.510	1.747	0.693	2.949	2.949				
	Retail											
(20)	Customer -- Field		0	$118			$118	$118	25,527	0.000	0.000	$4.619
(21)	Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	$10.664
(22)	**Total Customer**	2,140	0	216	100	74	390	390	25,527	$0.000	-	$15.283
(23)	Marketing		0	119			119	119	25,527	0.000	0.000	$4.647
(24)	**Total Retail**	$2,140	$0	$335	$100	$74	$509	509	25,527	0	-	$19.930
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost ($/month)		---	$13.110			$13.110	$13.110				
(27)	**TOTAL**	**$110,919**	**$20,814**	**$4,920**	**$9,492**	**$3,851**	**$18,263**	**$39,076**		$29.990	8.947	$56.762
(28)	**Unit Cost (cents/kW.h)**		**8.179**	**1.934**	**3.730**	**1.513**	**7.177**	**15.356**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$61,442	$26,946	$3,011	$4,610	$2,133	$9,755	$36,701	414,536	---	8.854	---
(2)	Reliability (Demand)	23,016	$4,749	1,573	2,412	799	4,784	9,533	629,649	$15.141	---	---
(3)	**Total Generation**	$84,459	$31,696	$4,584	$7,022	$2,932	$14,539	$46,234		$15.141	8.854	$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)		7.646	1.106	1.694	0.707	3.507	11.153				
	Transmission/Distribution											
(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	24,661	0	740	1,802	856	3,398	3,398	629,649	$5.396	---	---
(13)	**Total Transmission**	$24,661	$0	$740	$1,802	$856	$3,398	$3,398		$5.396	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,220	0	450	2,398	841	3,688	3,688	629,649	$5.858	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	$34.624
(16)	**Total Distribution**	24,663	0	465	2,440	856	3,761	3,761		$5.858	-	$34.624
(17)	**Total Transmission/Distribution**	$49,325	$0	$1,205	$4,242	$1,712	$7,159	$7,159		$11.254	-	$34.624
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.291	1.023	0.413	1.727	1.727				
	Retail											
(20)	Customer -- Field		0	$55			$55	$55	2,099	0.000	0.000	$26.368
(21)	Customer -- Head Office	3,220	0	-134	90	112	68	68	2,099	0.000	0.000	$32.589
(22)	**Total Customer**	3,220	0	-78	90	112	124	124	2,099	$0.000	-	$58.957
(23)	Marketing		0	91			91	91	2,099	0.000	0.000	$43.246
(24)	**Total Retail**	$3,220	$0	$12	$90	$112	$215	215	2,099	0	-	$102.203
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost ($/month)		---	$5.923			$5.923	$5.923				
(27)	**TOTAL**	**$137,003**	**$31,696**	**$5,801**	**$11,354**	**$4,756**	**$21,912**	**$53,607**		$26.395	8.854	$136.827
(28)	**Unit Cost (cents/kW.h)**		**7.646**	**1.400**	**2.739**	**1.147**	**5.286**	**12.932**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$99,899	$43,861	$4,896	$7,496	$3,468	$15,860	$59,721	694,582	---	8.598	---
(2)	Reliability (Demand)	39,118	$8,072	2,674	-7,109	1,358	-3,077	4,995	1,148,007	$4.351	---	---
(3)	**Total Generation**	$139,017	$51,933	$7,569	$388	$4,826	$12,783	$64,716		$4.351	8.598	$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.477	1.090	0.056	0.695	1.840	9.317				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	41,914	0	1,257	3,062	1,455	5,774	5,774	1,148,007	$5.030	---	---
(13)	**Total Transmission**	$41,914	$0	$1,257	$3,062	$1,455	$5,774	$5,774		$5.030	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,100	0	296	1,095	385	1,776	1,776	1,148,007	$1.547	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	$35.559
(16)	**Total Distribution**	11,195	0	298	1,104	389	1,791	1,791.26		$1.547	-	$35.559
(17)	**Total Transmission/Distribution**	$53,109	$0	$1,556	$4,166	$1,844	$7,566	$7,566		$6.577	-	$35.559
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.224	0.600	0.265	1.089	1.089				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	431	0.000	0.000	$122.542
(21)	Customer -- Head Office	3,195	0	303	87	111	501	501	431	0.000	0.000	$1,163.349
(22)	**Total Customer**	3,195	0	356	87	111	554	554	431	$0.000	-	$1,285.891
(23)	Marketing		0	94			94	94	431	0.000	0.000	$219.237
(24)	**Total Retail**	$3,195	$0	$451	$87	$111	$649	649	431	0	-	$1,505.128
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost ($/month)		---	$1,045.948			$1,045.948	$1,045.948				
(27)	**TOTAL**	**$195,322**	**$51,933**	**$9,576**	**$4,641**	**$6,781**	**$20,997**	**$72,931**		$10.928	8.598	$1,540.687
(28)	**Unit Cost (cents/kW.h)**		**7.477**	**1.379**	**0.668**	**0.976**	**3.023**	**10.500**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : ELI 2P-RTP

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$37,688	$16,774	$1,845	$2,828	$1,308	$5,982	$22,755	265,119	---	8.583	---
(2)	Reliability (Demand)	32,390	$6,684	$2,214	-2,738	1,124	600	7,284	2,205,388	$3.303	---	---
(3)	**Total Generation**	$70,078	$23,457	$4,059	$90	$2,433	$6,582	$30,039		$3.303	8.583	$0.000
(4)	MWh Sales		265,119	265,119	265,119	265,119	265,119	265,119				
(5)	MWh Energy Requirement		271,267									
(6)	kW 3 CP		203,269									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		8.848	1.531	0.034	0.918	2.483	11.330				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	265,119	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	265,119		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	34,705	0	1,041	2,536	1,205	4,781	4,781	2,205,388	$2.168	---	---
(13)	**Total Transmission**	$34,705	$0	$1,041	$2,536	$1,205	$4,781	$4,781		$2.168	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$37.490
(16)	**Total Distribution**	3	0	0	0	0	0	0		$0.000	-	$37.490
(17)	**Total Transmission/Distribution**	$34,708	$0	$1,041	$2,536	$1,205	$4,782	$4,782		$2.168	-	$37.490
(18)	kW.h Sold		0	265,119	265,119	265,119	265,119	265,119				
(19)	Unit Cost (cents/kW.h)		NA	0.393	0.956	0.454	1.804	1.804				
	Retail											
(20)	Customer -- Field		0	$25			$25	$25	12	0.000	0.000	$2,098.383
(21)	Customer -- Head Office	0	0	-3	0	0	-3	-3	12	0.000	0.000	-$260.388
(22)	**Total Customer**	0	0	22	0	0	22	22	12	$0.000	-	$1,837.995
(23)	Marketing		0	46			46	46	12	0.000	0.000	$3,868.434
(24)	**Total Retail**	$0	$0	$68	$0	$0	$68	68	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$5,704.021			$5,704.021	$5,704.021				
(27)	**TOTAL**	**$104,787**	**$23,457**	**$5,169**	**$2,626**	**$3,638**	**$11,432**	**$34,889**		$5.471	8.583	$37.490
(28)	**Unit Cost (cents/kW.h)**		**8.848**	**1.950**	**0.990**	**1.372**	**4.312**	**13.160**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,999	$7,830	$883	$1,351	$625	$2,858	$10,688	125,502	---	8.516	---
(2)	Reliability (Demand)	14,931	$3,081	1,021	1,564	518	3,103	6,184	291,033	$21.250	---	---
(3)	**Total Generation**	$32,930	$10,911	$1,903	$2,915	$1,143	$5,961	$16,872		$21.250	8.516	$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)		8.694	1.516	2.323	0.911	4.750	13.444				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	15,998	0	480	1,169	555	2,204	2,204	291,033	$7.573	---	---
(13)	**Total Transmission**	$15,998	$0	$480	$1,169	$555	$2,204	$2,204		$7.573	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	86	299	105	490	490	291,033	$1.685	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	$38.383
(16)	**Total Distribution**	3,041	0	86	300	106	491	491		$1.685	-	$38.383
(17)	**Total Transmission/Distribution**	$19,039	$0	$565	$1,469	$661	$2,695	$2,695		$9.258	-	$38.383
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.451	1.170	0.527	2.147	2.147				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	15	0.000	0.000	$85.279
(21)	Customer -- Head Office	599	0	120	16	21	157	157	15	0.000	0.000	$10,467.728
(22)	**Total Customer**	599	0	121	16	21	158	158	15	$0.000	-	$10,553.007
(23)	Marketing		0	7			7	7	15	0.000	0.000	$467.290
(24)	**Total Retail**	$599	$0	$128	$16	$21	$165	165	15	0	-	$11,020.297
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost ($/month)		---	$8,552.779			$8,552.779	$8,552.779				
(27)	**TOTAL**	**$52,569**	**$10,911**	**$2,597**	**$4,400**	**$1,825**	**$8,822**	**$19,732**		$30.508	8.516	$11,058.680
(28)	**Unit Cost (cents/kW.h)**		**8.694**	**2.069**	**3.506**	**1.454**	**7.029**	**15.723**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,569	$5,067	$567	$868	$402	$1,837	$6,904	77,000	---	8.966	---
(2)	Reliability (Demand)	5,156	$1,064	352	540	179	1,072	2,136	212,734	$10.039	---	---
(3)	**Total Generation**	$16,725	$6,131	$919	$1,408	$581	$2,908	$9,039		$10.039	8.966	$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)		7.962	1.194	1.829	0.754	3.777	11.739				
	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	212,734	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,525	0	166	404	192	761	761	212,734	$3.578	---	---
(13)	**Total Transmission**	$5,525	$0	$166	$404	$192	$761	$761		$3.578	-	$0.000
(14)	Delivery -- Dist. (Demand)	46,863	0	988	7,081	1,627	9,696	9,696	212,734	$45.578	---	---
(15)	Delivery -- Dist. (Customer)	13,464	0	909	1,233	467	2,610	2,610	118,582	---	---	$22.008
(16)	**Total Distribution**	60,327	0	1,897	8,314	2,094	12,306	12,306		$45.578	-	$22.008
(17)	**Total Transmission/Distribution**	$65,852	$0	$2,063	$8,718	$2,286	$13,067	$13,067		$49.156	-	$22.008
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.679	11.322	2.969	16.970	16.970				
	Retail											
(20)	Customer -- Field		0	$491			$491	$491	118,582	0.000	0.000	$4.138
(21)	Customer -- Head Office	1,228	0	-261	133	43	-85	-85	118,582	0.000	0.000	-$0.721
(22)	**Total Customer**	1,228	0	230	133	43	405	405	118,582	$0.000	-	$3.417
(23)	Marketing		0	460			460	460	118,582	0.000	0.000	$3.880
(24)	**Total Retail**	$1,228	$0	$690	$133	$43	$865	865	118,582	0	-	$7.297
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost ($/month)		---	$5.819			$5.819	$5.819				
(27)	**TOTAL**	**$83,804**	**$6,131**	**$3,672**	**$10,259**	**$2,909**	**$16,841**	**$22,972**		$59.195	8.966	$29.305
(28)	**Unit Cost (cents/kW.h)**		**7.962**	**4.769**	**13.323**	**3.778**	**21.871**	**29.833**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,474,933	$644,652.843	$72,990	$110,675	$51,203	$234,867	$879,520	9,884,302	---	8.898	---
(2)	Reliability (Demand)	1,076,926	$222,221.364	74,251	95,502	37,386	207,139	429,360	22,698,943	$18.915	---	---
(3)	**Total Generation**	$2,551,858	$866,874.208	$147,241	$206,177	$88,588	$442,006	$1,308,881		$18.915	8.898	$0.000
(4)	MWh Sales		9,884,302	9,884,302	9,884,302	9,884,302	9,884,302	9,884,302				
(5)	MWh Energy Requirement		10,616,083									
(6)	kW 3 CP		9,190,588									
(7)	kW 12 NCP		22,698,943									
(8)	Unit Cost (cents/kW.h)		8.770	1.490	2.086	0.896	4.472	13.242				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	9,884,302	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	9,884,302		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,698,943	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,153,891	0	34,763	84,303	40,058	159,124	159,124	22,698,943	$7.010	---	---
(13)	**Total Transmission**	$1,153,891	$0	$34,763	$84,303	$40,058	$159,124	$159,124		$7.010	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,145,032	0	20,201	115,870	39,750	175,821	175,821	22,698,943	$7.746	---	---
(15)	Delivery -- Dist. (Customer)	880,143	0	51,305	81,362	30,554	163,221	163,221	6,448,244	---	---	$25.313
(16)	**Total Distribution**	2,025,174	0	71,506	197,232	70,304	339,042	339,042		$7.746	-	$25.313
(17)	**Total Transmission/Distribution**	$3,179,065	$0	$106,269	$281,536	$110,362	$498,166	$498,166		$14.756	-	$25.313
(18)	kW.h Sold		---	9,884,302	9,884,302	9,884,302	9,884,302	9,884,302				
(19)	Unit Cost (cents/kW.h)		---	1.075	2.848	1.117	5.040	5.040				
	Retail											
(20)	Customer -- Field		0	$6,513	0	0	$6,513	$6,513	6,448,244	0.000	0.000	$1.010
(21)	Customer -- Head Office	163,808	0	2,147	11,007	5,687	18,841	18,841	6,448,244	0.000	0.000	$2.922
(22)	**Total Customer**	163,808	0	8,660	11,007	5,687	25,354	25,354	6,448,244	$0.000	-	$3.932
(23)	Marketing		0	13,650	0	0	13,650	13,650	6,448,244	0.000	0.000	$2.117
(24)	**Total Retail**	$163,808	$0	$22,310	$11,007	$5,687	$39,004	39,004	6,448,244	0	-	$6.049
(25)	Total Customers x 12 months		---	6,448,244			6,448,244	6,448,244				
(26)	Unit Cost ($/month)		---	$3.460			$3.460	$3.460				
(27)	**TOTAL**	**$5,894,731**	**$866,874.208**	**$275,820**	**$498,720**	**$204,637**	**$979,177**	**$1,846,051**		$33.671	8.898	$31.362
(28)	**Unit Cost (cents/kW.h)**		**8.770**	**2.790**	**5.046**	**2.070**	**9.906**	**18.677**				

EXHIBIT 7

NOVA SCOTIA POWER INC.

REVENUE ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 202

(IN THOUSANDS OF DOLLARS)

		(1)
		REVENUE
(1)	**ELECTRIC REVENUE**	
(2)	**FULLY ALLOCATED RATE CLASSES (ATL)**	
(3)	DOMESTIC	$1,112,720
(4)	SMALL GENERAL	72,990
(5)	GENERAL	356,973
(6)	LARGE GENERAL	48,030
(7)	SMALL INDUSTRIAL	40,878
(8)	MEDIUM INDUSTRIAL	56,085
(9)	LARGE INDUSTRIAL	76,283
(10)	ELI 2P-RTP	39,938
(11)	MUNICIPAL	20,636
(12)	UNMETERED	22,961
(13)	SUB-TOTAL	**1,847,494**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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	**94,587**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,942,081**
(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	765
(37)	OTHER REVENUE	4,487
(38)	**TOTAL**	**46,114.3**
(39)	**TOTAL REVENUE**	**1,988,196**
(40)	**TOTAL OPERATING EXPENSES**	**$1,773,251**
(41)	RETAINED EARNINGS	$214,945

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760	
(2) % RESPONSIBILITY	100.00%	71.55%	3.93%	19.39%	0.00%	2.21%	1.96%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631	
(4) % RESPONSIBILITY	100.00%	67.23%	3.64%	18.80%	2.39%	2.11%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856	
(6) % RESPONSIBILITY		67.13%	3.62%	18.68%	2.37%	2.09%	2.41%	2.22%	0.00%	0.56%	0.90%	D-2B
(7) 3 CP DEMAND	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(8) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(10) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(12) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-4
(13) MW.h GEN. & PURCH.	10,616,083	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	271,267	129,552	83,268	
(14) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,616,083	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	271,267	129,552	83,268	
(16) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	E-1B
(17) AVERAGE CUSTOMERS	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
% RESPONSIBILITY FOR SECONDARY												
(5) CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,763,090,104	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	55.03%	3.89%	21.48%	2.98%	2.37%	4.07%	4.55%	2.27%	0.34%	3.02%	
(14) % RESPONSIBILITY	100.00%	81.61%	5.49%	6.45%	0.45%	0.87%	0.66%	0.69%	0.34%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,346	486,363	27,549	11,199	20	2,127	175	28	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,709,808,919	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	56.75%	4.01%	22.15%	3.08%	2.44%	4.19%	4.69%	2.34%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.48%	5.69%	6.67%	0.47%	0.90%	0.69%	0.71%	0.35%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,374	474,384	27,549	11,199	20	2,127	175	36	1	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	786,818		68,515	378,788	52,607	41,802	71,721	80,165	39,938	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.71%	48.14%	6.69%	5.31%	9.12%	10.19%	5.08%	0.00%	6.77%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.8%	1.0%	4.5%	1.8%	1.6%	0.8%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.62%	8.81%	0.30%	1.30%	0.51%	0.46%	0.22%	0.00%	6.38%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$228,288	$156,314	$8,502	$43,304	$3,893	$4,875	$5,250	$3,136	$0	$927	$2,086	
(2) % RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$420,311	$285,241	$15,464	$79,200	$8,445	$8,897	$9,890	$7,356	$0	$2,011	$3,807	
(6) % RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	$192,024	$128,927	$6,961	$35,896	$4,552	$4,022	$4,640	$4,220	$0	$1,084	$1,721	
(10) % RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11) METER INVEST.-CUST	$68,109	$57,182	$3,665	$5,766	$33	$1,141	$257	$62	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$913,960	$588,428	$31,149	$161,659	$18,518	$16,937	$19,533	$33,199	$27,489	$12,672	$4,376	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$997,227	$642,038	$33,987	$176,387	$20,206	$18,480	$21,313	$36,223	$29,993	$13,826	$4,774	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-8B
(19) DEMAND - DIST. PLANT	$941,115	$653,647	$35,640	$179,570	$10,759	$20,292	$20,549	$9,371	$0	$2,562	$8,725	
(20) % RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$974,923	$514,398	$35,394	$214,440	$34,436	$25,154	$40,613	$66,033	$24,912	$11,897	$7,647	
(24) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(30) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31) CUSTOMER - RETAIL PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(32) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,076,926	$693,349	$36,703	$190,484	$21,820	$19,957	$23,016	$39,118	$32,390	$14,931	$5,156	
(34) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.61%	3.42%	17.75%	2.03%	1.86%	2.14%	3.65%	2.67%	1.39%	0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$1,153,891	$742,901	$39,326	$204,097	$23,380	$21,384	$24,661	$41,914	$34,705	$15,998	$5,525	
(38) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,108,919	$769,711	$41,967	$211,478	$12,757	$23,897	$24,220	$11,100	$0	$3,037	$10,750	
(40) % RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,474,933	$778,217	$53,547	$324,420	$52,097	$38,054	$61,442	$99,899	$37,688	$17,999	$11,569	
(44) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	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.)	$880,143	$786,917	$45,077	$28,599	$55	$5,487	$443	$95	$3	$4	$13,464	
(6) % RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$163,808	$126,715	$8,505	$16,462	$1,743	$2,140	$3,220	$3,195	$0	$599	$1,228	
(8) % RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9) POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10) % RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12) % RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$54,686	$35,208	$1,864	$9,673	$1,108	$1,013	$1,169	$1,986	$1,645	$758	$262	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$237	$153	$8	$42	$5	$4	$5	$9	$7	$3	$1	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,829	$16,403	$892	$4,546	$424	$512	$554	$348	$0	$101	$1,050	
(20) % RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21) ENG. - OPER.EXP. - GEN.	$58,334	$30,779	$2,118	$12,831	$2,060	$1,505	$2,430	$3,951	$1,491	$712	$458	
(22) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$63,797	$57,643	$3,276	$1,437	$2	$274	$18	$3	$0	$0	$1,142	
(28) % RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$32,133	$23,853	$2,087	$3,326	$397	$459	$455	$645	$63	$158	$689	
(30) % RESPONSIBILITY	100.00%	74.23%	6.49%	10.35%	1.24%	1.43%	1.42%	2.01%	0.19%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$394,642	$253,977	$13,479	$69,941	$7,983	$7,330	$8,421	$14,311	$11,850	$5,463	$1,886	
(32) % RESPONSIBILITY	100.00%	64.36%	3.42%	17.72%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.99%	3.46%	17.95%	2.04%	1.88%	2.15%	3.66%	1.99%	1.40%	0.48%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$84,697	$54,505	$2,894	$15,014	$1,713	$1,574	$1,807	$3,071	$2,543	$1,172	$405	
(36) % RESPONSIBILITY	100.00%	64.35%	3.42%	17.73%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$140,786	$92,707	$5,057	$25,531	$1,681	$2,883	$2,953	$1,443	$0	$400	$8,131	
(38) % RESPONSIBILITY	100.00%	65.85%	3.59%	18.13%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$833,955	$438,874	$30,311	$183,875	$29,592	$21,593	$34,803	$56,636	$21,593	$10,131	$6,546	
(40) % RESPONSIBILITY	100.00%	52.63%	3.63%	22.05%	3.55%	2.59%	4.17%	6.79%	2.59%	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%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	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.)	$145,408	$130,468	$7,462	$4,221	$7	$801	$60	$12	$0	$0	$2,376	
(2) % RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,166	$33,170	$2,656	$4,000	$445	$560	$546	$732	$63	$174	$821	
(4) % RESPONSIBILITY	100.00%	76.84%	6.15%	9.27%	1.03%	1.30%	1.26%	1.70%	0.15%	0.40%	1.90%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$470,841	$0	$72,990	$356,973	$0	$40,878	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.50%	75.82%	0.00%	8.68%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$470,841	$0	$72,990	$356,973		$40,878	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.97%	38.97%	0.00%	4.46%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1)	LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,711	21,705	57,853	34,097	-	
(2)	% RESPONSIBILITY	100.00%	43.56%	10.78%	28.73%	16.93%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,718,987	1,239,921	144,632	310,868	23,566	-	
(4)	% RESPONSIBILITY	100.00%	72.13%	8.41%	18.08%	1.37%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	5,300,051	2,263,141	1,099,822	1,900,352	36,737		
(6)	% RESPONSIBILITY	100.00%	42.7%	20.8%	35.9%	0.7%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,953,826	2,263,141	461,925	192,024	$36,736.80		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.6%	15.6%	6.5%	1.2%	0.0%	
(10)	INSURANCE PREMIUM	10,029	7,684	1,568	652	125	-	
(11)	COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12)	SUBTOAL	11,822	8,132	2,016	1,100	573	-	
(13)	% RESPONSIBILITY	100.00%	68.79%	17.06%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	69,510	20,530	90,039.5	0.772	90,039	0	0	0	90,039	69,510	0	0	0	69,510
(18)	TRANSMISSION	18,909	2,438	21,347.3	0.886	0	21,347	0	0	21,347	0	18,909	0	0	18,909
(19)	DISTRIBUTION	54,089	8,920	63,008.6	0.858	0	0	63,009	0	63,009	0	0	54,089	0	54,089
(20)	RETAIL	32,064	-4,637	27,427.3	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21)	SUBTOTAL	174,571.4	27,251	201,822.68	0.865	90,039	21,347	63,009	27,427	201,822.7	69,510	18,909	54,089	32,064	174,571.4
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,313	564	1,877.0	0.699	1,354	158	339	26	1,877.0	947	110	237	18	1,313
(24)	CORP. SECRETARY	0	11,822	11,821.6	-	8,132	2,016	1,100	573	11,821.6	0	0	0	0	0
(25)	LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,734	436	936	71	5,177.0	1,398	163	350	27	1,938
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,798	2,074	3,872.0	0.464	1,684	449	1,135	603	3,872.0	782	209	527	280	1,798
(27)	REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,862	800	1,720	130	9,513.0	1,700	198	426	32	2,357
(28)	FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,105	782	1,578	96	7,560.7	2,733	419	845	51	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	20,761	5,137	13,693	8,071	47,662.3	8,772	2,171	5,786	3,410	20,139
(31)	HUMAN RESOURCES	6,462	4,787	11,248.4	0.574	4,900	1,212	3,232	1,905	11,248.4	2,815	697	1,857	1,094	6,462
(32)	TOTAL	45,676	65,713	111,388.3	0.410	55,695	14,156	26,899	14,638	111,388.3	21,052	5,872	11,934	6,818	45,676
(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	850	2,266	1,335	7,886.5	6,540	1,618	4,313	2,542	15,014
(35)	SUBTOTAL OVERHEAD	70,208	61,405	131,612.3	3.085	71,468	15,006	29,164	15,974	131,612.3	37,110	7,490	16,247	9,360	70,208
(36)	GRAND TOTAL	244,779.2	88,656	333,435.021	3.950	161,507	36,353	92,173	43,401	333,435.0	106,620	26,399	70,336	41,424	244,779

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	72,998	0	18,909	54,089	0	0	
(38)		100%	0%	26%	74%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,682,494	0	997,227	1,685,267	0	0	
(39)		100%	0%	37%	63%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	144,005	67,766	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 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	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(8) ELI 2P-RTP	1,999	2.54%	2,049	193,183	33.7%	65,000	4.31%	67,801	4.06%
(9) MUNICIPAL	17,322	3.41%	17,913	31,704	96.4%	30,554	4.29%	31,866	75.56%
(10) UNMETERED	6,586	8.66%	7,156	17,265	65.0%	11,222	14.18%	12,814	75.06%
(11) SUB-TOTAL	1,081,334	8.08%	1,168,696	2,708,026	77.0%	2,086,010	12.56%	2,347,983	66.90%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	61,823	19.5%	63,474	111,341	183.1%	72,723	18.59%	76,246	0.00%
(18) TOTAL Bfr EXPORT	1,143,157	7.79%	1,232,169	2,819,366.71	76.57%	2,158,733	12.30%	2,424,228	68.3%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,143,157	7.79%	1,232,169	2,819,367	76.57%	2,158,733	12.30%	2,424,228	68.3%

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	92,756	90.2%	83,666	5.34%	88,132	91.43%
(8) ELI 2P-RTP	0	N/A	0	188,859	34.4%	65,000	4.03%	67,622	0.00%
(9) MUNICIPAL	15,232	3.40%	15,750	33,041	96.2%	31,787	4.02%	33,064	70.89%
(10) UNMETERED	6,343	8.62%	6,890	16,503	25.0%	4,126	13.28%	4,674	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,472,287	82.5%	2,039,625	11.70%	2,278,362	70.67%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	56,716	19.4%	58,226	116,914	175.4%	82,642	18.04%	86,384	0.00%
(18) TOTAL Bfr EXPORT	1,057,940	7.8%	1,140,158	2,589,201.38	82.0%	2,122,267	11.43%	2,364,746	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,057,940	7.8%	1,140,158	2,589,201	82.0%	2,122,267	11.43%	2,364,746	72%

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	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) ELI 2P-RTP	19,708	2.55%	20,211	199,370	67.7%	135,000	3.32%	139,488	19.48%
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	6,356	8.72%	6,910	14,703	11.0%	1,617	10.94%	1,794	517.64%
(11) SUB-TOTAL	997,254	8.02%	1,077,201	2,194,475	83.4%	1,829,155	9.33%	1,999,799	72.40%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	56,420	19.6%	57,929	111,807	178.9%	81,584	16.62%	84,753	0.00%
(18) TOTAL Bfr EXPORT	1,053,674	7.7%	1,135,130	2,306,281.92	82.9%	1,910,740	9.10%	2,084,552	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,053,674	7.7%	1,135,130	2,306,282	82.9%	1,910,740	9.10%	2,084,552	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) ELI 2P-RTP	20,207	2.39%	20,690	193,186	69.9%	135,000	2.92%	138,935	20.68%
(9) MUNICIPAL	10,060	3.25%	10,387	24,911	85.4%	21,281	2.92%	21,902	65.87%
(10) UNMETERED	6,257	8.17%	6,768	18,346	11.0%	2,018	9.60%	2,212	425.05%
(11) SUB-TOTAL	805,681	7.41%	865,371	1,913,936	81.5%	1,560,684	8.05%	1,686,342	71.27%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	59,312	18.7%	60,819	91,828	200.9%	65,774	15.81%	68,176	0.00%
(18) TOTAL Bfr EXPORT	864,993	7.1%	926,189	2,005,763.25	81.1%	1,626,457	7.87%	1,754,518	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	864,993	7.1%	926,189	2,005,763	81.1%	1,626,457	7.87%	1,754,518	73%

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	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(8) ELI 2P-RTP	25,046	2.33%	25,629	166,302	81.2%	135,000	2.66%	138,592	24.86%
(9) MUNICIPAL	6,173	3.03%	6,360	17,265	88.1%	15,211	2.64%	15,612	54.75%
(10) UNMETERED	6,609	7.97%	7,136	21,794	11.0%	2,397	8.76%	2,607	367.84%
(11) SUB-TOTAL	717,964	7.09%	768,854	1,657,829	80.3%	1,331,494	7.15%	1,426,679	72.43%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	57,304	18.3%	58,735	87,675	255.9%	58,525	15.30%	60,585	0.00%
(18) TOTAL Bfr EXPORT	775,268	6.7%	827,590	1,745,504.05	79.6%	1,390,019	7.00%	1,487,264	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	775,268	6.7%	827,590	1,745,504	79.6%	1,390,019	7.00%	1,487,264	75%

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	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(8) ELI 2P-RTP	25,380	2.31%	25,966	159,996	84.4%	135,000	2.27%	138,065	26.12%
(9) MUNICIPAL	5,728	3.01%	5,901	18,508	84.1%	15,569	2.24%	15,918	51.49%
(10) UNMETERED	6,407	7.92%	6,914	20,204	11.0%	2,222	7.47%	2,389	402.05%
(11) SUB-TOTAL	655,477	6.95%	701,037	1,369,878	89.5%	1,225,663	5.92%	1,298,278	75.00%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	54,917	18.2%	56,290	96,541	329.7%	71,967	14.52%	74,130	0.00%
(18) TOTAL Bfr EXPORT	710,394	6.6%	757,328	1,466,419.63	88.5%	1,297,630	5.76%	1,372,408	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	710,394	6.6%	757,328	1,466,420	88.5%	1,297,630	5.76%	1,372,408	77%

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	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(8) ELI 2P-RTP	40,442	2.25%	41,351	157,840	85.5%	135,000	2.58%	138,484	40.13%
(9) MUNICIPAL	7,424	2.99%	7,646	19,665	81.3%	15,996	2.53%	16,401	62.66%
(10) UNMETERED	6,428	7.69%	6,923	21,982	11.0%	2,418	8.50%	2,623	354.67%
(11) SUB-TOTAL	723,139	6.68%	771,467	1,483,049	86.2%	1,278,647	6.77%	1,365,176	75.95%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	53,431	17.9%	54,745	92,083	257.8%	61,701	15.14%	63,801	0.00%
(18) TOTAL Bfr EXPORT	776,570	6.4%	826,212	1,575,131.81	85.1%	1,340,348	6.61%	1,428,977	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	776,570	6.4%	826,212	1,575,132	85.1%	1,340,348	6.61%	1,428,977	78%

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	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(8) ELI 2P-RTP	36,643	2.13%	37,423	160,315	84.2%	135,000	2.64%	138,564	36.30%
(9) MUNICIPAL	7,085	2.81%	7,285	18,502	80.3%	14,852	2.60%	15,238	64.25%
(10) UNMETERED	6,154	7.29%	6,602	18,341	11.0%	2,017	8.69%	2,193	404.69%
(11) SUB-TOTAL	719,212	6.34%	764,805	1,456,468	88.5%	1,288,936	7.03%	1,379,531	74.52%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	58,384	17.2%	59,754	88,885	344.3%	62,412	15.26%	64,564	0.00%
(18) TOTAL Bfr EXPORT	777,596	6.0%	824,559	1,545,353.72	87.5%	1,351,348	6.86%	1,444,095	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	777,596	6.0%	824,559	1,545,354	87.5%	1,351,348	6.86%	1,444,095	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) ELI 2P-RTP	35,408	2.28%	36,215	197,774	68.3%	135,000	2.61%	138,526	36.31%
(9) MUNICIPAL	7,247	3.04%	7,467	17,248	89.7%	15,466	2.55%	15,861	65.38%
(10) UNMETERED	6,717	7.81%	7,242	19,020	11.0%	2,092	8.60%	2,272	442.67%
(11) SUB-TOTAL	645,584	6.73%	689,049	1,421,035	86.4%	1,227,152	6.74%	1,309,846	73.06%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,218	18.1%	60,686	87,442	334.7%	62,968	15.20%	65,119	0.00%
(18) TOTAL Bfr EXPORT	704,802	6.4%	749,735	1,508,477.72	85.5%	1,290,121	6.58%	1,374,965	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	704,802	6.4%	749,735	1,508,478	85.5%	1,290,121	6.58%	1,374,965	76%

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	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) ELI 2P-RTP	34,628	2.33%	35,435	194,969	69.2%	135,000	2.83%	138,819	34.31%
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	6,099	7.97%	6,585	13,878	11.0%	1,527	9.31%	1,669	530.44%
(11) SUB-TOTAL	709,337	6.96%	758,712	1,611,562	85.0%	1,369,013	7.55%	1,472,439	69.26%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	58,470	18.3%	59,927	91,556	289.1%	68,851	15.63%	71,289	0.00%
(18) TOTAL Bfr EXPORT	767,807	6.6%	818,639	1,703,118.10	84.4%	1,437,864	7.36%	1,543,728	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	767,807	6.6%	818,639	1,703,118	84.4%	1,437,864	7.36%	1,543,728	71%

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	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(8) ELI 2P-RTP	21,067	2.51%	21,595	195,551	69.0%	135,000	3.58%	139,835	21.45%
(9) MUNICIPAL	11,907	3.33%	12,303	24,505	97.0%	23,770	3.57%	24,619	69.41%
(10) UNMETERED	6,955	8.57%	7,552	17,703	100.0%	17,703	11.79%	19,790	53.00%
(11) SUB-TOTAL	829,643	7.72%	893,671	2,123,918	79.7%	1,692,891	9.88%	1,860,165	66.73%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	60,848	19.3%	62,455	102,356	249.1%	68,811	17.14%	71,715	0.00%
(18) TOTAL Bfr EXPORT	890,491	7.4%	956,127	2,226,273.56	79.1%	1,761,703	9.66%	1,931,880	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	890,491	7.4%	956,127	2,226,274	79.1%	1,761,703	9.66%	1,931,880	69%

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	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(8) ELI 2P-RTP	4,591	2.42%	4,702	198,043	32.8%	65,000	4.38%	67,846	9.32%
(9) MUNICIPAL	14,291	3.18%	14,746	31,754	86.8%	27,573	4.35%	28,772	68.89%
(10) UNMETERED	6,087	8.26%	6,590	12,997	100.0%	12,997	14.41%	14,870	59.57%
(11) SUB-TOTAL	998,453	7.70%	1,075,289	2,286,479	82.6%	1,889,630	12.83%	2,132,019	67.79%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	64,399	18.8%	66,044	102,902	271.6%	74,394	18.73%	78,035	0.00%
(18) TOTAL Bfr EXPORT	1,062,852	7.4%	1,141,332	2,389,381.17	82.2%	1,964,024	12.53%	2,210,055	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,062,852	7.4%	1,141,332	2,389,381	82.2%	1,964,024	12.53%	2,210,055	69%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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

NON-COIN DEMAND LOSSES

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

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,355,602**	**1,495,207**	**80,028**	**431,772**	**46,933**	**42,168**	**57,598**	**81,796**	**67,801**	**31,866**	**12,814**	[redacted]				
(2) FEBRUARY	**2,286,060**	**1,437,837**	**82,985**	**422,524**	**48,773**	**44,548**	**48,202**	**88,132**	**67,622**	**33,064**	**4,674**					
(3) MARCH	2,007,439	1,191,699	70,240	362,219	46,873	36,567	43,515	76,845	139,488	30,557	1,794					
(4) APRIL	1,693,838	977,652	54,238	291,476	45,631	30,414	42,620	81,262	138,935	21,902	2,212					
(5) MAY	1,434,982	750,419	46,163	257,470	42,793	35,281	47,820	89,922	138,592	15,612	2,607					
(6) JUNE	1,313,496	600,757	47,944	272,629	55,357	32,400	43,956	88,865	138,592	15,918	2,389					
(7) JULY	1,373,569	627,956	51,444	295,626	53,815	37,221	51,551	90,054	138,484	16,401	2,623					
(8) AUGUST	1,391,012	703,573	44,693	268,909	51,138	30,453	39,236	85,535	138,564	15,238	2,193					
(9) SEPTEMBER	1,320,718	572,585	48,692	295,996	54,324	31,480	49,363	100,746	138,526	15,861	2,272					
(10) OCTOBER	1,483,650	730,872	53,480	309,387	48,535	36,756	48,813	81,802	138,819	22,306	1,669					
(11) NOVEMBER	1,871,379	1,033,180	60,221	354,020	43,787	35,759	51,826	97,127	139,835	24,619	19,790					
(12) DECEMBER	**2,141,751**	**1,418,145**	**67,320**	**341,104**	**41,229**	**38,528**	**38,642**	**75,564**	**67,846**	**28,772**	**14,870**					
(13) TOT. SUMMED DMD.	20,673,498	11,539,883	707,448	3,903,132	579,189	431,577	563,142	1,037,648	1,453,105	272,117	69,907					
(14) 3 C/P DEMANDS	**6,783,414**	**4,351,189**	**230,332**	**1,195,401**	**136,936**	**125,244**	**144,442**	**245,492**	**203,269**	**93,701**	**32,357**					
(14) 3 C/P AVE DEMANDS	2,261,138	1,450,396	76,777	398,467	45,645	41,748	48,147	81,831	67,756	31,234	10,786	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,625**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**224,867**
	C/P INTERRUPTIBLE RIDER DEMANDS	**67,170**
	C/P FIRM LARGE INDUST. DEMANDS	**14,626**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,093,627	1,309,469	71,176	388,367	43,920	36,984	51,933	77,384	65,000	30,554	11,222	[redacted]				
(2) FEBRUARY	2,047,318	1,269,272	74,330	382,499	45,829	39,381	43,735	83,666	65,000	31,787	4,126					
(3) MARCH	1,836,793	1,074,148	64,091	333,465	44,517	32,999	40,138	73,607	135,000	29,574	1,617					
(4) APRIL	1,568,181	892,049	50,029	270,986	43,606	27,780	39,691	78,244	135,000	21,281	2,018					
(5) MAY	1,339,778	689,980	42,871	240,847	41,053	32,470	44,802	86,863	135,000	15,211	2,397					
(6) JUNE	1,240,195	558,976	44,995	257,465	53,426	30,172	41,567	86,273	135,000	15,569	2,222					
(7) JULY	1,287,019	578,781	47,877	277,077	51,691	34,338	48,389	87,080	135,000	15,996	2,418					
(8) AUGUST	1,300,316	647,317	41,529	251,675	49,075	28,045	36,778	82,648	135,000	14,852	2,017					
(9) SEPTEMBER	1,237,940	527,249	45,279	277,214	52,155	29,015	46,302	97,380	135,000	15,466	2,092					
(10) OCTOBER	1,380,123	668,609	49,443	288,237	46,443	33,659	45,551	78,850	135,000	21,694	1,527					
(11) NOVEMBER	1,703,978	924,211	54,579	323,926	41,424	32,028	47,518	92,732	135,000	23,770	17,703					
(12) DECEMBER	1,899,271	1,239,496	59,767	306,317	38,542	33,726	34,787	71,426	65,000	27,573	12,997					
(13) TOT. SUMMED DMD.	18,934,538	10,379,557	645,964	3,598,075	551,681	390,598	521,190	996,152	1,410,000	263,326	62,357					
(14) 3 C/P DEMANDS	6,040,215	3,818,238	205,273	1,077,183	128,291	110,091	130,456	232,475	195,000	89,914	28,344					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,625

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 211,850

C/P INTERRUPTIBLE RIDER DEMANDS 67,170

C/P FIRM LARGE INDUST. DEMANDS 10,214

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	1.00	0.94	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.11	1.06	0.49	1.02	6.01
(4) APRIL	1.33	1.48	1.42	1.37	1.00	1.37	1.13	1.01	0.49	1.43	4.88
(5) MAY	1.58	1.93	1.66	1.55	1.07	1.18	1.01	0.91	0.49	2.00	4.14
(6) JUNE	1.72	2.41	1.60	1.46	0.82	1.29	1.10	0.92	0.49	1.96	4.52
(7) JULY	1.65	2.31	1.49	1.35	0.85	1.12	0.93	0.91	0.49	1.90	4.11
(8) AUGUST	1.63	2.06	1.72	1.48	0.89	1.37	1.23	0.96	0.49	2.05	4.92
(9) SEPTEMBER	1.71	2.53	1.58	1.35	0.84	1.33	0.98	0.81	0.49	1.97	4.75
(10) OCTOBER	1.52	1.98	1.44	1.29	0.94	1.14	0.99	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.40	1.27	1.13	1.04	1.17	0.93	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	1.00	1.09	0.73

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19
May, June	1.65	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98
Jul, Aug, Sep	1.66	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97
Oct, Nov	1.35	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY (2)	8.08%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(1) (2) FEBRUARY (2)	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(1) (3) MARCH (2)	8.02%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(1) (4) APRIL (2)	7.41%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(1) (5) MAY (2)	7.09%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(1) (6) JUNE (2)	6.95%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(1) (7) JULY (2)	6.68%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(1) (8) AUGUST (2)	6.34%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(1) (9) SEPTEMBER (2)	6.73%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(1) (10) OCTOBER (2)	6.96%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(1) (11) NOVEMBER (2)	7.72%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(1) (12) DECEMBER (2)	7.70%	8.27%	8.22%	7.91%	5.11%	7.73%	6.78%	3.58%	8.26%
(1) **(13) ANNUAL AVE**	**7.40%**	**8.25%**	**8.16%**	**7.83%**	**5.02%**	**7.64%**	**6.68%**	**3.52%**	**8.14%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.56%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.70%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.33%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.05%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.15%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
5.92%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
6.77%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.03%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
6.74%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
7.55%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
9.88%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
12.83%	14.41%	12.64%	11.36%	6.97%	14.24%	11.08%	5.79%	14.41%
9.18%	**11.18%**	**9.52%**	**8.48%**	**4.99%**	**10.49%**	**8.05%**	**4.17%**	**12.11%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.65%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.59%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	4.98%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.66%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.52%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.25%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	3.91%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.30%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.53%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.29%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	5.27%	5.84%	5.79%	5.48%	2.68%	5.30%	4.35%	1.15%	5.83%
(13) ANNUAL AVE	**4.97%**	**5.82%**	**5.73%**	**5.40%**	**2.59%**	**5.21%**	**4.25%**	**1.09%**	**5.71%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND 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

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.34%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%
7.48%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%
5.11%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%
3.83%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%
2.93%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%
1.70%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%
2.54%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%
2.81%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%
2.52%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%
3.33%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%
5.66%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%
8.60%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	1.57%	10.19%
4.96%	**6.96%**	**5.29%**	**4.26%**	**0.76%**	**6.27%**	**3.83%**	**-0.06%**	**7.88%**

Transmission Losses

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

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	64.4%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.4%
(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	17.7%
(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	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.1%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.6%
(8) PHP	265,119	2.3%	271,267	199,370	32.6%	65,000	4.3%	67,801	45.67%	203,269	3.0%
(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	77,000	8.1%	83,268	21,982	51.1%	11,222	14.2%	12,814	74.18%	32,357	0.5%
(11) SUB-TOTAL	9,884,302	7.4%	10,616,083	2,744,093	76.0%	2,086,010	12.6%	2,347,983	51.61374%	6,758,364	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	686,942	0	704,093	117,118	2	72,723	0	76,246	1	240,665	
(18) TOTAL Bfr EXPORT	10,571,244	7.1%	11,320,176	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.31%	6,999,029	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,571,244	7.1%	11,320,176	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.31%	6,999,029	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE										
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987
HV TRANSMISSION SERVICE										
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214
(24) MUNICIPAL	67,806	4.2%	70,645	15,245	108.3%	16,512	4.2%	17,203	45.0%	50,924
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)										
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882
(31) LARGE GENERAL	357,053	4.8%	374,976	62,656	70.1%	43,920	4.8%	46,933	86.8%	136,936
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874
(34) LG, LIR, MUNICIPAL SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep 17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$506,100	$462,924	8.95	$176,660	$1,145,684	$1,112,720	97.12	$1,144,848.0	$836.202	0.073%
(2) SMALL GENERAL	27,020	31,965	8.97	11,007	$69,993	$72,990	104.28	$69,948.2	$44.679	0.064%
(3) GENERAL	139,305	193,894	8.95	8,055	$341,255	$356,973	104.61	$341,041.7	$212.795	0.062%
(4) LARGE GENERAL	14,319	31,200	8.74	393	$45,912	$48,030	104.61	$45,887.1	$25.074	0.055%
(5) SMALL INDUSTRIAL	14,860	22,768	8.95	1,449	$39,076	$40,878	104.61	$39,053.1	$23.057	0.059%
(6) MEDIUM INDUSTRIAL	16,619	36,701	8.85	287	$53,607	$56,085	104.62	$53,581.1	$26.307	0.049%
(7) LARGE INDUSTRIAL	12,545	59,721	8.60	664	$72,931	$76,283	104.60	$72,886.0	$44.749	0.061%
(8) ELI 2P-RTP	12,065	22,755	8.58	69	$34,889	$39,938	114.47	$37,589.4	($2,700.066)	-7.183%
(9) MUNICIPAL	8,879	10,688	8.52	166	$19,732	$20,636	104.58	$19,717.5	$14.795	0.075%
(10) UNMETERED	12,593	6,904	8.97	3,475	$22,972	$22,961	99.96	$22,962.2	$9.399	0.041%
(11) SUB-TOTAL	$764,306	$879,520	8.90	$202,226	**$1,846,051**	$1,847,494	100.08	$1,847,514.5	($1,463.0)	-0.079%
(12) DIRECT EXP./ REV					$85,722	$94,587		$86,835.5	($1,113.465)	-1.282%
(13) RETURN ON DIRECT EXP.					$8,865	$0		$7,723.0	$1,142.190	14.790%
(14) TOTAL					$1,940,639	$1,942,081	1,443	$1,942,072.913	($1,434.3)	-0.074%
					94,587	$94,587	-			

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE							RATE BASE 2026	RATE BASE 2027
(1)	STEAM PLANT	458,622						419,903	497,342
(2)	***STEAM PLANT - CWIP***	***4,174***						***4,374***	***3,974***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930						352,418	335,442
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(5)	HYDRO PLANT	703,062						685,374	720,751
(6)	***HYDRO PLANT - CWIP***	***38,477***						***33,823***	***43,131***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863						10,884	10,842
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(9)	WIND PLANT	153,668						158,510	148,826
(10)	***WIND PLANT - CWIP***	***196***						***196***	***196***
(11)	SOLAR PLANT	1,224						1,255	1,193
(12)	***SOLAR PLANT - CWIP***	***-0***						***-0***	***-0***
(13)									
(14)	GAS TURBINE - OTHER PLANT	77,087						76,069	78,105
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***2,431***						***692***	***4,171***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(18)	LM6000 PLANT	96,186						92,802	99,569
(19)	***LM6000 PLANT - CWIP***	***186***						***60***	***312***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0						0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
			Check						
	Total Generation Plant bfr Gen-related Transmission Assets	***1,844,643***	1,844,643					***1,797,215***	***1,892,070***
	Total Generation CWIP bfr Gen-related Transmission Assets	***45,464***	45,464					***39,145***	***51,784***
(22)	***Total Generation bfr Gen-related Transmission Assets***	***1,890,107***	1,890,107					***1,836,360***	***1,943,854***
	ECEI Batteries Plant	166,178						***171,846***	***160,511***
	ECEI Batteries CWIP	-0						***-0***	***-0***
	Generation-related Trans Assets Plant	64,074						***51,342***	***76,806***
	Generation-related Trans Assets CWIP	0						***0***	***0***
	Subtotal	***230,253***						***223,188***	***237,317***
	Total Generation Plant	***2,074,895***						***2,020,403***	***2,129,388***
	Total Generation CWIP	***45,464***						***39,145***	***51,784***
	Total Generation	***2,120,360***						***2,059,548***	***2,181,171***
(23)			**T&D Adj.**				**Average RB before T&D Adj.**		
(24)	TRANSMISSION PLANT	814,285	($187,906)				1,002,191	973,897	1,030,485
(25)	***TRANSMISSION PLANT - CWIP***	***182,943***					182,943	***141,193***	***224,692***
(26)	***Total Transmission***	***997,227***					1,185,133	***1,115,090***	***1,255,177***
(27)									
(28)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(29)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(30)					**CWIP**		**CWIP**		
(31)			**T&D Adj.**	**Distr. CWIP**	**2026**		**2027**	**Average Distr. RB before CWIP & T&D Adj.**		
(32)	DIST.PLT.- LAND	$5,050	$477.6	9	9		9	$4,563	4,563	4,563
(33)	DIST.PLT.- EASEMENTS & SURVEY	$207,143	$164	410	398		422	$206,569	191,758	221,380
(34)	DIST.PLT.- OTHER	$20,781	$29,205	(17)	-17		-16	($8,408)	-8,207	-8,609
(35)	DIST.PLT.- SUBSTATIONS	$192,024	$180,562	23	22		23	$11,438	10,629	12,248
(36)	DIST.PLT.- POLES & FIXTURES	$441,257	$6,531	861	854		869	$433,865	411,842	455,888
(37)	DIST.PLT.- O/H LINES	$188,928	($32,107)	438	443		434	$220,596	213,626	227,567
(38)	DIST.PLT.- U/G LINES	$61,657	$3,073	116	122		111	$58,468	58,805	58,131
(39)	DIST.PLT.- LINE TRANSFORMERS	$405,674	$0	804	801		807	$404,870	386,240	423,499
(40)	DIST.PLT.- SERVICES	$58,531	$0	116	119		113	$58,415	57,265	59,565
(41)	DIST.PLT.- METERS	$68,109	$0	135	143		127	$67,974	69,056	66,892
(42)	DIST.PLT.- STREET LIGHTING	$36,113		72	73		70	$36,041	35,405	36,677
(43)										
(44)	***Total***	***$1,685,267***	***$187,906***	***2,968***	***2,968***		***2,968***	***$1,494,392***	***$1,430,983***	***$1,557,802***
(45)			**2024 Actuals**							
(46)	SUBSTS.-DISTRIBUTION BULK POWER	$176,685	$41,794	92%						
(47)	SUBSTS.-DISTRIBUTION GENERAL	$15,338	$3,628	8%						
(48)		$192,024	$45,422	100%						
(49)										
(50)	DISTRIBUTION	34,037							37,483	30,590
(51)	TRANSMISSION	2,509							2,708	2,311
(52)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282							37,252	41,312
(53)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565							54,831	64,298
(54)	RETAIL	36,737							39,858	33,616
(55)	NON-FUNCTIONALIZED	297,058							297,891	296,226
(56)	GENERAL PROPERTY PLANT	469,187							470,022	468,353
(57)	**GENERAL PROPERTY PLANT - CWIP**	29,234							19,601	38,868
(58)	**Total General Property**	***498,422***							489,623	507,221
(59)			**Check**							
(60)	***Total Plant in Service***	4,810,413	5,040,666						***4,895,304***	***5,186,027***
(61)	***Total Plant CWIP***	260,609	260,609						***202,907***	***318,312***
(62)	***Total Plant***	***5,071,023***	***5,301,275***						***5,098,211***	***5,504,339***
(63)										
(64)	**WORKING CAPITAL & DEFERRED CHARGES**									
(65)										
(66)	WORKING CAPITAL - CASH FUEL	0							0	0
(67)	WORKING CAPITAL - CASH OTHER	126,109		Source: 2014 COSS					137,528	114,690
(68)	WORKING CAPITAL - MAT. & SUP. FUEL	219,858		84,441					301,971	286,993
(69)	WORKING CAPITAL - MAT. & SUP. OTHER	74,624		28,661						
(70)	DEFERRED CHARGES - Financing	20,546		113,102					21,099	19,993
(71)	DEFERRED CHARGES - Tax	22,739							23,925	21,553
(72)	DEFERRED CHARGES - Pension	184,035							170,285	197,785
(73)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO		ARO average			
(74)	DEFERRED CHARGES - FAM Deferral	3,900							8,624	-823
(75)	DEFERRED CHARGES - Other	20,888							24,897	16,879
(76)	DEFERRED CHARGES - Other (DSM)	446							795	97
(77)	DEFERRED CHARGES - Other (LED)	-2							-2	-2
(78)	DEFERRED CHARGES - FCR	16,136			Adjustment		***Average ARO***		5,171	27,100
(79)	DEFERRED Credits - ARO Steam	-85,653				0	-85,653		***-83,440***	***-87,867***
(80)	DEFERRED Credits - ARO Hydro	-42,561				0	-42,561		***-41,468***	***-43,655***
(81)	DEFERRED Credits - ARO Wind	-17,384				0	-17,384		***-16,933***	***-17,835***
(82)	DEFERRED Credits - ARO LM6000	-1,468				0	-1,468		***-1,430***	***-1,506***
(83)	DEFERRED Credits - ARO CT	-6,573				0	-6,573		***-6,404***	***-6,742***
(84)	DEFERRED Credits - ARO Transformers (Transmission)	-7				0	-7		***-16***	***2***
(85)	DEFERRED Credits - ARO Substations (Distribution)	-1				0	-1		***-1***	***-1***
(86)	DEFERRED Credits - ARO Transformers (Distribution)	-7				0	-7		***-16***	***3***
(87)	DEFERRED Credits - Other (Steam)	-30,940							-30,128	-31,753
(88)	DEFERRED Credits - Cost of Removal Liability (COR)	-7,260							3,821	-18,341
(89)	CONTRACT RECEIVABLE	97,427							95,331	99,523
(90)	***Total***	***594,852***				0	-153,654	594,852	613,609	576,094
(91)										
(92)	Percentage of Transmission - EHV	100.00%						ARO Total from Continuities Schedule	(149,707)	(157,600)
(93)								ARO & COR from RB Tbl	-149,709	-157,601
(94)	***Total Rate Base***	***5,665,874***						0 Var	-1.1768	-1.1768
(95)									0%	0%
(96)										
(97)	***ARO TOTAL***	***-153,654***							***-149,707***	***-157,600***
(98)										
(99)	**OPERATING EXPENSES**									
(100)										
(101)	**OFFICE OF THE PRESIDENT**									
(102)	EXECUTIVE MANAGEMENT	1,877.0								
(103)										
(104)	CORPORATE INSURANCE	10,029.1								
(105)	CORPORATE SECRETARY	1,792.5								
(106)	CORPORATE SECRETARY & INSURANCE	11,821.6								
(107)										
(108)	LEGAL SERVICES	5,177								
(109)										
(110)	**VP EXTERNAL RELATIONS**									
(111)	COMM. & PUBLIC AFFAIRS	3,549.7								
(112)										
(113)										
(114)	ENVIRONMENTAL POLICIES & PROGRAMS	322								
(115)										
(116)										
(117)	**CUSTOMER OPERATIONS:**									
(118)										
(119)	**Labour-related O&M**									
(120)	GENERATION	69,509.7	69,509.7							
(121)	TRANSMISSION	18,909.1								
(122)	DISTRIBUTION	54,088.6	72,997.8	72,997.8		0.0				
(123)	RETAIL	32,063.9								
(124)	***TOTAL FUNCTIONAL AREAS***	***174,571.36***	105,061.7	105,061.70		0.0				
(125)										
(126)	**Corporate Groups**									
(127)	(15) EXECUTIVE MANAGEMENT	1,312.7								
(128)	(16) LEGAL SERVICES	1,938.0								
(129)	(16) CORP. SECRETARY	-								
(130)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2								
(131)	(18) REGULATORY AFFAIRS	2,357.4								
(132)	(19) FINANCE GROUP	4,047.7								
(133)	(20) PROCUREMENT	7,620.6								
(134)	(20) IT	20,139.1								
(135)	(21) HUMAN RESOURCES	6,461.9								
(136)	GENERATION SERVICES	9,518.3								
(137)	(25) OTHER EXPENSES	15,013.7								

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(138)	***TOTAL CORPORATE GROUPS***	***70,207.84***				
(139)						
(140)	***TOTAL LABOUR RELATED***	***244,779.20***	244,779.2		0.0	
(141)	TRANSMISSION CONTROL CENTER	3,619.3				
(142)	**GENERATION, TRANSMISSION AND DISTRIBUTION**					
(143)	TRANSMISSION BEFORE STORM EXPENSES	21,298			99%	
(144)	TRANSMISSION STORM EXPENSES	248			1%	
(145)	**TRANSMISSION TOTAL**	**21,546**	**0**			
(146)	DISTRIBUTION TOTAL:					
(147)	SUBSTATIONS	1,541.4				
	OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7			60%	
	OVERHEAD LINES STORM EXPENSES	23,565.1			40%	
(148)	OVERHEAD LINES	**58,912.8**	**0**		**1**	
(149)	UNDERGROUND LINES	589.0				
(150)	LINE TRANSFORMERS	0.0				
(151)	METERS	0.0				
(152)	COMMUNICATIONS	0.0				
(153)	STREET LIGHTING	589.0				
(154)	***TOTAL DISTRIBUTION***	***61,632.2***				
(155)						
(156)	***TOTAL G &T & D***	***83,178.5***	85,219.5		-2,041.0	
(157)			Amount	Weights		Source: CS subfunctionalization Sep 7
(158)	**CUSTOMER SERVICE**					
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2			5.4%	2,302,586
(160)	CUSTOMER SOLUTIONS	3,844.5			13.4%	5,755,023
(161)	***Total***	***5,382.7***			18.8%	***8,057,609***
(162)						
(163)	**CALL CENTRE**					
(164)	CUSTOMER CARE ADMIN	1,235.0			4.3%	1,848,731
(165)	CUSTOMER CARE	6,939.6			24.3%	10,388,221
(166)	***Total***	***8,174.6***			28.6%	***12,236,952***
(167)						
(168)	**REVENUE OPERATIONS**					
(169)	BILLING SERVICES & PAYMENTS	2,298.4			8.0%	3,440,617
(170)	REVENUE OPS ADMIN	-			0.0%	-
(171)	METER DATA SERVICES	440.5			1.5%	659,475
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9			4.2%	1,787,184
(173)	METER SERVICES - FIELD	1,446.7			5.1%	2,165,666
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9			16.3%	6,968,071
(175)	METER SERVICES - INSPECTORS	-	7,736		0.0%	-
(176)	BAD DEBT EXPENSE	5,012.9			17.5%	7,503,950
(177)	***Total***	***15,047.3***			52.6%	***22,524,963***
	Customer Service Total	***28,604.7***	**28,604.7**		100.0%	***42,819,524***
(178)			**0**			
(179)						
(180)	**REGULATORY AFFAIRS**					
(181)	Advocacy Expense	1,931.0				
(182)	Other Expenses	7,581.9				
(183)	***Subtotal***	***9,513.0***				
(184)						
(185)	**Generation Services**					
(186)	Environmental Services	2,623.4				
(187)	Project Implementation	1,082.7				
(188)	EAM	8,631.4				
(189)	***Total***	***12,337.5***				
(190)						
(191)	**SENIOR VP & CFO**					
(192)	(a) INTERNAL AUDIT	1,824.9				
(193)	(b) INVESTOR RELATIONS	277.7				
(194)	(c) VP FINANCE & TREASURER	469.7				
(195)	(d) TREASURER	435.1				
(196)	(e) CORPORATE TAX	907.6				
(197)	**-- GM FINANCE**					
(198)	(a) CORPORATE CONTROLLER	3,645.7				
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0				
(200)						
(201)	**VP ENTERPRISE SERVICES**					
(202)	-- PROCUREMENT & FACILITIES	12,656.2				
(203)	-- INFORMATION TECHNOLOGY	47,662.3				
(204)						
(205)	**VP HUMAN RESOURCES**					
(206)	-- HUMAN RESOURCES	11,248.4				
(207)						
(208)	**POWER PRODUCTION**					
(209)	-- POWER PRODUCTION - FUEL	363,513.9				
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7				
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5				
(212)	-- POWER PRODUCTION - WIND	8,527.7				
(213)	-- POWER PRODUCTION - SOLAR	139.2				
(213)	-- POWER PRODUCTION - LM6000	656.5				
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9				
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9				
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT					
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3				
(218)	-- POWER PRODUCTION - GEN. SERV.					
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0				
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	2,041.0				
(221)	-- POWER PRODUCTION - H/R					
(222)	-- POWER PRODUCTION - ENVIR. POLICY					
(223)	-- POWER PRODUCTION - EXECUTIVE					
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8				
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2				
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,173.2				
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,852.7				
(228)	-- PURCHASED POWER - MARITIME LINK	203,880	90,039.5	87,998.5		
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0				
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7				
(231)	-- PURCHASED POWER - Imports	89,972.5				
(232)	-- BUTU CAPACITY CREDIT	396.1				
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.56	System Planniing and ECI	
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0				
(235)	DSM EXPENSES - Demand-related ATL Classes		922,399.6	922,399.6	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 =		0	
(241)						
(242)	***DEPRECIATION AND ACCRETION :***				ADJUSTMENT	TOTAL
(243)						
(244)	***GENERATION***					
(245)	STEAM	49,858.8	**0.000**	0.0	49,859	
(246)	HYDRO	17,266.3		0.0	17,266	
(247)	WIND	13,334.4		0.0	13,334	
(248)	SOLAR	61.5		0.0	61	
(249)	LM6000	7,371.9		0.0	7,372	
(250)	GAS TURBINE - OTHER	3,238.8		0.0	3,239	
(251)	***TOTAL GENERATION***	***91,131.6***		***0.0***	***91,131.6***	***0.0***
(252)						
(253)	*ECEI BATTERIES*	8,877.2				
(254)	*GEN-RELATED TRANS ASSETS*	1,695.0				
(255)						
(256)	***TOTAL GENERATION***	***101,703.9***				
(257)						
(258)						
(259)	***TRANSMSSION***					
(260)	Transmission - HV	0		0.0	0.0	0
(261)	Transmission - EHV	31,475	**0.0**	0.0	31,475.4	-10,096
(262)	***TOTAL TRANSMISSION***	***31,475.4***		***0***	***31,475***	***-10,096***
(263)						
(264)	***DISTRIBUTION***					
(265)	DISTRIBUTION - Land	0.0	0	0.0	0	
(266)	DISTRIBUTION - Easements	3,573.7	0	0.0	3,574	2.5
(267)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9
(268)	DISTRIBUTION - Substations	9,632.0	0	0.0	9,632	9,114.9
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5
(270)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)
(271)	DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997	67.9
(272)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216	
(273)	DISTRIBUTION - Services	3,513.5	0	0.0	3,514	
(274)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399	
(275)	DISTRIBUTION -Streetlights	4,917.7	0	0.0	4,918	
(276)	***DISTRIBUTION TOTAL***	***99,661.9***	*0.000*	0	**99,662**	10095.66747
(277)						
(278)	***GENERAL PROPERTY***			***Adj***		
(279)	GENERATION	0.0				
(280)	DISTRIBUTION	6,892.9		0.0	6,893	
(281)	TRANSMISSION	396.6		0.0	397	
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7		0.0	2,990	
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3		0.0	8,575	
(284)	RETAIL	6,242.3		0.0	6,242	
(285)	NON-FUNCTIONALIZED	42,846.9		0.0	42,847	
(286)	***GENERAL PROPERTY***	***67,943.7***		***0***	***67,944***	

						DEPRECIATION ACCRETION
						49,859 47,135 2,724
						17,266 16,586 680
						13,334 13,078 257
						61 61 0
						7,372 7,394 -22
						3,239 3,057 182
						91,131.6 ***87,310.2*** ***3,821.4***
						8,877
						1,695
						0 0 0
						41,571 41,571 0
						41,571 ***41,571*** ***0***
						0 0 0
						3,571 3,571 0
						431 431 0
						517 517 0
						21,893 21,893 0
						13,179 13,179 0
						2,929 2,929 0
						30,216 30,216 0
						3,514 3,514 0
						8,399 8,399 0
						4,918 4,918 0
						89566.25737 89566.25737 0
						0 0 0
						6,893 6,893 0
						397 397 0
						2,990 2,990 0
						8,575 8,575 0
						6,242 6,242 0
						42,847 42,847 0
						67,944 ***67,944*** ***0***

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$938.34	$992.68	$7,581.94	$9,513

Factor

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

(287)				***0.0***	***199,324***		***20,191.3***		***179,133***	***179,133***	***0***
(288) ***TOTAL DEPRECIATION AND ACCRETION***		***290,212.7***		**0.0**	**290,212.7**		**0.0**		**290,212.7**	**286,391.3**	**3,821.4**
(289)											
(290) GLACE BAY RETIREMENT		**0**			Interest Charges					Corporate Taxes	
(291) INTEREST CHARGES		154,075		Interest & Other Exp	146,918	**0.0**		Corporate Income Tax		2,729	**0.00**
(292) PREFERRED DIVIDENDS		0		Corporate Adjustment	**24,500.0**	**0**		Regulatory Amort.		**8,279**	**0**
(293) CORPORATE TAXES		11,008		Allowance for Funds	(17,343)			Costs of Goods Sold		0	
(294) RETAINED EARNINGS		212,356	**0.00**	Net	154,075			Settlement Adj.		0	
(295) ***Normal Interruption Cost***		***160.44***								11,008	
(296) **Interr. Rider Coincident Demand & CD Losses**		***69,857***									
(297) ***PHP Interruptible Credit Data Inputs***											
(298) Power Factor Adjustment		*1.06*									
(299) LIR Credit ($/kVA)		*-7.661*									
(300) % Premium for Priority Interruptions		10.0%									
(301) **OPERATING ALLOCATIONS**											
(302) **FCR Deferral - Generation**		**67.30%**									
(303) **FCR Deferral - Transmission**		**32.70%**									
(304)		***100.00%***									
(305)											
(305) **CUSTOMER SOLUTIONS ALLOCATORS**			2023								
(306) CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC		60.09%	58.00%								
(307) CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL		10.43%	12.00%								
(308) CUSTOMER SOLUTIONS ALLOCATOR - GENERAL		16.51%	12.00%								
(309) CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL		2.35%	2.00%								
(310) CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.		1.80%	9.00%								
(311) CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.		2.88%	3.00%								
(312) CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.		4.57%	2.00%								
(313) CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP		0.00%	0.00%								
(314) CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL		0.28%	2.00%								
(315) CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED		1.11%	0.00%								
(316) ***Total***		***100.00%***									
(317)											
(318) **METER DATA SERVICES ALLOCATORS**											
(319) METER DATA SERVICES ALLOCATOR - DOMESTIC		6.32%	6.34%								
(320) METER DATA SERVICES ALLOCATOR - SMALL GENERAL		9.10%	9.14%								
(321) METER DATA SERVICES ALLOCATOR - GENERAL		15.92%	15.99%								
(322) METER DATA SERVICES ALLOCATOR - LARGE GENERAL		14.56%	14.62%								
(323) METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL		10.46%	10.51%								
(324) METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL		10.92%	10.97%								
(325) METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL		15.47%	15.53%								
(326) METER DATA SERVICES ALLOCATOR - ELI 2P-RTP		0.43%	0.43%								
(327) METER DATA SERVICES ALLOCATOR - MUNICIPAL		16.83%	16.90%								
(328) METER DATA SERVICES ALLOCATOR - UNMETERED		0.00%	0.00%								
(329) ***Total***		100.00%	100.43%								
(330)			2023 COSS								
(331) **UNIT METER COSTS**											
(332) Residential		129.17	113.00								
(333) Small General		146.15	111.72								
(334) General		565.62	392.00								
(335) Large General		1,811.88	692.00								
(336) Small Industrial		589.45	196.84								
(337) Medium Industrial		1,611.77	692.00								
(338) Large Industrial		1,891.93	1,106.00								
(339) ELI 2P-RTP		1,824.69	1,106.00								
(340) Municipal		1,891.93	1,106.00								
(341) Unmetered		-									
(342)											
(343) **DIRECT FAM-related EXPENSES**											
(344) FUEL		54,102.555									
(345) PURCHASES - OTHER THAN BIOMASS AND WIND		91.358									
(346) PURCHASES - BIOMASS		69.591									
(347) MARITIME LINK		669.204									
(348) PURCHASES - WIND ERIS		107.069									
(349) PURCHASES - WIND NRIS		584.792									
(350) IMPORTS		296.904									
(351) BUTU CAPACITY CREDIT		(396.075)									
(352) EXPORT SALES		-									
(353) ***Total***		***55,525.398***									
(354)											
(355) **TOTAL REVENUE OF ATL RATE CLASSES**											
(356) Switch from Prelim to Actual			55,525.398	1.00	1						
(357) ELECTRIC REVENUE - DOMESTIC - REG		1,112,720.32	1,112,720.32	1,112,720							
(358) ELECTRIC REVENUE - SMALL GENERAL		72,989.85	72,989.85	72,990							
(359) ELECTRIC REVENUE - GENERAL		356,972.60	356,972.60	356,973							
(360) ELECTRIC REVENUE - GENERAL LARGE		48,029.79	48,029.79	48,030							
(361) ELECTRIC REVENUE - SMALL INDUST.		40,878.32	40,878.32	40,878							
(362) ELECTRIC REVENUE - MEDIUM INDUST.		56,084.52	56,084.52	56,085							
(363) ELECTRIC REVENUE - LARGE INDUSTRIAL		76,283.46	76,283.46	76,283							
(364) ELECTRIC REVENUE - ELI 2P-RTP		39,937.76	39,937.76	39,938	0						
(365) ELECTRIC REVENUE - MUNICIPAL		20,636.19	20,636.19	20,636							
(366) ELECTRIC REVENUE - UNMETERED		22,961.29	22,961.29	22,961							
(367) ***Total***		**1,847,494.12**	**1,847,494.12**	1,847,494.12	$2,054,585		0				
(368)			0	$112,503	$94,587	BTL					
(369) EXPORT SALES		-			1959997.377		112503.2596				
(370) FX Interest											
(371)											
(372) **FX COST REVENUE OF BTL RATE CLASSES**						Var					
(373) SHORE POWER	PROD	11.680		11.680			0.000				
(374) SHORE POWER	TRANS	0.00		0.000			0.000				
(375) SHORE POWER	DIST	21.79		21.795			0.000				
(376) SHORE POWER	RETAIL	4.99	38.46	4.988	38.5		0.000		0.0		
(377) GEN.REPL./LOAD FOLL.	PROD	(112.31)		(112.307)			0.000				
(378) GEN.REPL./LOAD FOLL.	TRANS	-		-			0.000				
(379) GEN.REPL./LOAD FOLL.	DIST	-		-			0.000				
(380) GEN.REPL./LOAD FOLL.	RETAIL	75.22	-37.1	75.217	-37.1		0.000		0.0		
(381) ELIADC	PROD	984.87		984.865			0.000				
(382) ELIADC	TRANS	-		-			0.000				
(383) ELIADC	DIST	-		-			0.000				
(384) ELIADC	RETAIL	-	984.87	-	984.9		0.000		0.0		
(385) BUTU	PROD	941.45		941.452			0.000				
(386) BUTU	TRANS	-		-			0.000				
(387) BUTU	DIST	-		-			0.000				
(388) BUTU	RETAIL	31.27	972.7	31.273	972.7		0.000		0.0		
(389) SPILL	PROD	-		-			0.000				
(390) SPILL	TRANS	-		-			0.000				
(391) SPILL	DIST	-		-			0.000				
(392) SPILL	RETAIL	5.21	5.2	5.212	5.2		0.000		0.0		
(393) REAL TIME PRICING	PROD	162.75		162.746			0.000				
(394) REAL TIME PRICING	TRANS	107.69		107.690			0.000				
(395) REAL TIME PRICING	DIST	-		-			0.000				
(396) REAL TIME PRICING	RETAIL	1.24	271.7	1.235	271.7		0.000		0.0		
(397) OATT	PROD	211.04		211.040			0.000				
(398) OATT	TRANS	513.45		513.448			0.000				
(399) OATT	DIST	-		-			0.000				
(400) OATT	RETAIL	19.74	744.2	19.742	744.2		0.000		0.0		
(401) EBS	PROD	1,927.02		1,927.022			0.000				
(402) EBS	TRANS	871.35		871.353			0.000				
(403) EBS	DIST	1,529.30		1,529.297			0.000				
(404) EBS	RETAIL	123.70		123.698	4,451.4		0.000				
(405) RTR	PROD	13,109.89		13,109.892			0.000				
(406) RTR	TRANS	5,927.98		5,927.979			0.000				
(407) RTR	DIST	10,404.10		10,404.099			0.000				
(408) RTR	RETAIL	841.54		841.544	30,283.5		0.000				
(409) ***Total***		***37,714.963***	**-**	***37,714.963***	***37,715.0***		***0.000***		***0.0***		
(410)											
(411) **TOTAL REVENUE OF BTL RATE CLASSES**											
(412) SHORE POWER		153.1		153.1			0.000				
(413) GEN.REPL./LOAD FOLL		1,136.6		1,136.6			0.000				
(414) ELIADC		41,826.9		41,826.9			0.000				
(415) BUTU		3,246.9		3,246.9			0.000				
(416) SPILL		5.2		5.2			0.000				
(417) REAL TIME PRICING		1,296.0		1,296.0			0.000				
(418) OATT		744.2	48,408.864	744.2			0.000			41859.47099	
(419) EBS		15,694.1		15,694.1							
(420) RTR		30,283.5	94,386.456	30,283.5							
(421) SOLAR GARDEN RIDER (SGR)		200.7	**-**	***94,386.456***			***0.000***				
(422) ***TOTAL***		***94,587.163***							0		
(423) **LATE PAYMENT CHARGES**		0	***Historic Class Weighted Ave***	2027 Budg. =	***6,032.0824***						
(424) LATE PAYMENT CHARGE - DOMESTIC		4,926.3	81.7%								
(425) LATE PAYMENT CHARGE - SMALL GENERAL		280.5	4.7%								
(426) LATE PAYMENT CHARGE - GENERAL		647.5	10.7%								
(427) LATE PAYMENT CHARGE - GENERAL LARGE		2.8	0.0%								
(428) LATE PAYMENT CHARGE - SMALL INDUST.		72.4	1.2%								
(429) LATE PAYMENT CHARGE - MEDIUM INDUST.		96.3	1.6%								
(430) LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%								
(431) LATE PAYMENT CHARGE - ELI 2P-RTP		-	0.0%								
(432) LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%								
(433) LATE PAYMENT CHARGE - UNMETERED		5.0	0.1%								
(434) ***TOTAL***		***6,032.1***	100.0%								
(435)											
(436)											
(437) **Connection Charges & Removal of Meters**			***Historic Class Weighted Ave***	Connection Charges	Removal of Meters						
(438) MISCELLANEOUS REVENUE - DOMESTIC		3,470.8	94.4%	1,681	1,790						
(439) MISCELLANEOUS REVENUE - SMALL GENERAL		142.2	3.9%	69	73						

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(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 - ELI 2P-RTP	-	0.0%	-	-	
(446) MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-	
(447) MISCELLANEOUS REVENUE - UNMETERED	5.0	0.1%	2.4	2.6	
(448) ***TOTAL***	***3,675.0***	100.0%	1,780.1	1,894.9	
(449)					
		Historic Class			
(450)		***Weighted Ave***	**Test Y Rev**	**160.2**	
(451) NSF - DOMESTIC	155.2	96.9%			
(452) NSF - SMALL GENERAL	3.0	1.8%			
(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 - ELI 2P-RTP	0.0	0.0%			
(459) NSF - MUNICIPAL	0.0	0.0%			
(460) NSF - UNMETERED	0.1	0.0%			
(461) ***TOTAL***	***160.2***	100.0%			
(462)					
		Historic Class			
(463)		***Weighted Ave***	Test Y Rev	1709.40615	
(464) RETAIL SALES - DOMESTIC	54.3	3.2%			
(465) RETAIL SALES - SMALL GENERAL	0.0	0.0%			
(466) RETAIL SALES - GENERAL	880.7	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.	356.9	20.9%			
(470) RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%			
(471) RETAIL SALES - ELI 2P-RTP	0.0	0.0%			
(472) RETAIL SALES - MUNICIPAL	29.9	1.7%			
(473) RETAIL SALES - UNMETERED	0	0.0%			
(474) ***TOTAL***	***1,709.4***	100.0%			
(475)					
(476) ELECTRIC WIRING INSPECTION	7,552				
(477) POLE SERVICES	16,695				
(478) STEAM AND ASH SALES	5,038				
(479) AMI OPT OUT CHARGE	765				
(480) OTHER REVENUE	4,487				
(481) COST OF GOODS SOLD (Retail)	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.	1.5%				
(489) CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%				
(490) CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%				
(491) CWC % DISTRIBUTION - ELI 2P-RTP	0.0%				
(492) CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(493) CWC % DISTRIBUTION - UNMETERED	0.5%				
(494)	100.0%				
(495) **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	487,988	
(498) AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649	
(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 - ELLIR-2	1		1	1	
(505) AVERAGE CUSTOMERS - MUNICIPAL	1		2	1	
(506) AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882	
(507)	***537,354***		**559,773**	**562,852**	
(508)					
(509) AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8		8	8	
(510)		2026 Test	2014 Test COSS		
(511) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	1		
(512) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	1		
(513) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%		
(514) LOSS FACTOR PERCENTAGE - SECONDARY	6.000%				
(515) LOSS FACTOR PERCENTAGE -before bulk power	3.650%				
(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	5.00				
(523) LARGE GENERAL	100.00				
(524) SMALL INDUSTRIAL	5.00				
(525) MEDIUM INDUSTRIAL	25.00				
(526) LARGE INDUSTRIAL	100.00				
(527) ELI 2P-RTP	100.00				
(528) MUNICIPAL	100.00				
(529) UNMETERED	0.82				
(530)					
(531) **REVENUE TO COSS RATIO (2026 COSS)**					
(532) DOMESTIC	97.180				
(533) SMALL GENERAL	103.499				
(534) GENERAL	104.373				
(535) LARGE GENERAL	104.373				
(536) SMALL INDUSTRIAL	104.373				
(537) MEDIUM INDUSTRIAL	104.373				
(538) LARGE INDUSTRIAL	104.373				
(539) ELI 2P-RTP					
(540) MUNICIPAL	104.373				
(541) UNMETERED	100.000				
(542)					
(543) **2024 No. of Bills**					
(544) Residential	2,974,413				
(545) Small General	199,098				
(546) General	130,997				
(547) Large General	243				
(548) Small Industrial	20,815				
(549) Medium Industrial	2,222				
(550) Large Industrial	414				
PHP	12				
(551) Municipal	12				
(552) Unmetered	118,279				
(553) ***TOTAL***	***3,446,505***				
(554)					
(555) **2024 Billed Revenue**					
(556) Residential	970,271,743				
(557) Small General	68,514,938				
(558) General	378,788,180				
(559) Large General	52,607,094				
(560) Small Industrial	41,802,365				
(561) Medium Industrial	71,721,412				
(562) Large Industrial	80,164,570				
PHP	39,937,765	39,938			
(563) Municipal	6,000,854				
(564) Unmetered	53,281,186				
(565) ***TOTAL***	***1,763,090,104***				
(566)					
(567) No of Bills Factor	85%				
(568) Billed Revenue Factor	15%				
(569)					
(570) Wiring Inspections Splits					
(571) Residential	71.41%				
(572) Non-residential	28.59%				
(573)					
(574) NRIS - Demand	0.4839				
(575) NRIS - Energy	0.5161				
(576) ERIS - Demand	0.4839				
(577) ERIS - Energy	0.5161				
(578)					
(579) BIOMASS - DEMAND	0.4839				
(580) BIOMASS - ENERGY	0.5161				
(581)					
(582) **Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(583)					

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

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(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 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	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3)	MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4)	MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5)	MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,854	254,467.7
(6)	MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7)	MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8)	MWH SALES - PHP	1,999	0	19,708	20,207	25,046	25,380	40,442	36,643	35,408	34,628	21,067	4,591	265,119.0
(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	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14)	MWH SALES - PHP	48,112	44,090	48,554	45,184	40,623	34,825	30,412	29,026	35,168	41,412	46,916	48,112	492,432.7
(15)	MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18)	MWH SALES - EBS/RTR	9,335	8,930	5,129	9,753	11,382	12,918	15,223	19,367	15,552	9,894	7,222	10,391	135,096.2
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20)	LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21)	LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22)	LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26)	LINE LOSSES - PHP	51	0	503	483	583	587	909	780	807	806	528	111	6,148.4
(27)	LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28)	LINE LOSSES - UNMETERED	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29)	LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.1
(32)	LINE LOSSES - PHP	1,232	1,123	1,256	1,097	964	822	702	636	822	986	1,195	1,176	12,010.9
(33)	LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,217.5
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	309.8
	LINE LOSSES - EBS/RTR	239	228	132	236	268	302	346	418	359	233	183	254	3,197.4
(36)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(37)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(38)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(39)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,609.7
(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	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(44)	CLASS NON-COINCIDENT DMD. -PHP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(45)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(46)	CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47)	CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(48)	CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(49)	CLASS NON-COINCIDENT DMD. - PHP													-
(50)	CLASS NON-COINCIDENT DMD. - BUTU	7,223	8,764	8,407	6,267	4,563	4,672	4,454	4,353	4,759	5,894	5,826	6,659	8,764.3
(51)	CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	CLASS NON-COINCIDENT DMD. - EBS/RTR	75,459	79,491	78,724	64,561	57,915	63,179	61,420	59,701	58,444	59,920	67,667	72,572	79,490.7
(52)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTERR.	0	0	0	0	0	0	0	0	0	0	0	0	-
(53)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57)	SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62)	*SYSTEM COINCIDENT DMD. - ELI 2P-RTP*	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(63)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64)	SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65)	SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(66)	SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(67)	SYSTEM COINCIDENT DMD. - PHP													-
(68)	***SYSTEM COINCIDENT DMD. - BUTU***	***6,864***	***6,908***	***7,021***	***7,086***	***7,126***	***7,188***	***7,139***	***7,129***	***7,134***	***7,099***	***6,980***	***6,853***	***6,864.2***
(69)	SYSTEM COINCIDENT DMD. - RTP	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***-***
	SYSTEM COINCIDENT DMD. - EBS/RTR	***65,792***	***75,635***	***74,632***	***58,961***	***50,926***	***58,120***	***54,013***	***51,718***	***52,865***	***58,426***	***58,409***	***65,438***	***65,791.6***
(70)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***67,170***	***72,379***	***63,109***	***68,361***	***78,672***	***77,543***	***78,786***	***73,835***	***88,393***	***68,787***	***84,433***	***60,490***	***67,169.8***
	SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(72)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,158,733***	***2,122,311***	***1,910,896***	***1,626,679***	***1,390,281***	***1,297,954***	***1,340,622***	***1,351,614***	***1,290,390***	***1,438,100***	***1,761,818***	***1,964,013***	***2,158,733.5***
(1)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,424,228***	***2,364,746***	***2,084,552***	***1,754,518***	***1,487,264***	***1,372,408***	***1,428,977***	***1,444,095***	***1,374,965***	***1,543,728***	***1,931,880***	***2,210,055***	***2,424,228.2***
(73)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,857***	***75,274***	***65,633***	***71,096***	***81,819***	***80,644***	***81,938***	***76,789***	***91,929***	***71,539***	***87,811***	***62,910***	***69,856.6***

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 January	February	March	April	May	June	July	August	September	October	November	December	Total
	PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR	***59,456***	***59,300***	***131,222***	***130,702***	***130,379***	***129,884***	***130,278***	***130,353***	***130,317***	***130,593***	***131,549***	***59,496***	***59,456.0***
(73)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76)	LOSS FACTOR PERCENTAGE - SECONDARY													
(77)	LOSS FACTOR PERCENTAGE - PRIMARY													
(78)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86)	*DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP*	2,801	2,622	4,488	3,935	3,592	3,065	3,484	3,564	3,526	3,819	4,835	2,846	***42,578.1***
(87)	DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,198	8,790.9
(88)	DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,592	548	177	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(90)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	20	159	21	101	85	101	127	92	714.2
(91)	DEMAND LINE LOSS ADJUSTMENT - PHP													-
(92)	DEMAND LINE LOSS ADJUSTMENT -BUTU	685	641	528	463	423	361	410	420	415	450	569	696	6,060.8
(93)	DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,835	3,051	2,481	1,719	1,355	1,320	1,394	1,365	1,381	1,653	2,092	2,865	23,510.7
(94)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,687***	***2,895***	***2,524***	***2,734***	***3,147***	***3,102***	***3,151***	***2,953***	***3,536***	***2,751***	***3,377***	***2,420***	***35,278.4***
(96)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE***	***2,456***	***2,300***	***4,222***	***3,702***	***3,379***	***2,884***	***3,278***	***3,353***	***3,317***	***3,593***	***4,549***	***2,496***	***39,527.3***
	TOTAL DEMAND LOSSES	265,495	242,435	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	246,042	
(97)														3CP
(98)	REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99)	REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100)	REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101)	REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102)	REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103)	REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104)	REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105)	REQUIREMENTS - ELI 2P-RTP	67,801	67,622	139,488	138,935	138,592	138,065	138,484	138,564	138,526	138,819	139,835	67,846	203,268.8
(106)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701.3
(107)	REQUIREMENTS - UNMETERED	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357.4
(108)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(109)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,141	844	3,932	3,323	3,662	3,665	2,183	2,402.7
(110)	REQUIREMENTS - PHP	0	0	0	0	0	0	0	0	0	0	0	0	-
(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	-
	REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7
(115)	**MWH Sales**													
(116)	EHV - LIR													217,317.5
(117)	HV - LIR													149,380.9
(118)	HV - Municipal													67,806.0
(119)	Distribution BP Substation - LIR													32,210.3
(120)	Distribution BP Substation - Municipal													-
(121)	Distribution Primary Voltage - LIR													295,673.2
(122)	Distribution Primary Voltage - Municipal													56,024.4
(120)														
(121)	**Energy Line Losses**													
(122)	EHV - LIR													3.1%
(123)	HV - LIR													4.2%
(124)	HV - Municipal													3.8%
(125)	Distribution BP Substation LIR													4.4%
(126)	Distribution BP Substation - Municipal													4.2%
(127)	Distribution Primary Voltage - LIR													5.9%
(128)	Distribution Primary Voltage - Municipal													4.2%
(127)														
(128)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(129)	EHV - LIR													33,243.3
(130)	HV - LIR													24,112.6
(131)	HV - Municipal													15,245.0
(132)	Distribution BP Substation - LIR													8,309.6
(133)	Distribution BP Substation - Municipal													
(134)	Distribution Primary Voltage - LIR													50,427.4
(135)	Distribution Primary Voltage - Municipal													14,918.0
(136)														
(137)	**System Coincident DMD**													
(138)	EHV - LIR													18,609.2
(139)	HV - LIR													20,236.9
(140)	HV - Municipal													16,511.5
(141)	Distribution BP Substation - LIR													4,727.9
(142)	Distribution BP Substation - Municipal													14,042.7
(143)	Distribution Primary Voltage - LIR													33,810.0
(144)	Distribution Primary Voltage - Municipal													14,042.7
(145)														
(146)	**Demand Line Losses**													
(147)	EHV - LIR													
(148)	HV - LIR													
(149)	HV - Municipal													
(150)	Distribution BP Substation LIR													
(151)	Distribution BP Substation - Municipal													
(152)	Distribution Primary Voltage - LIR													
(153)	Distribution Primary Voltage - Municipal													
(154)														
(143)														
(144)	**System Coincident 3CP DMD**													
(145)	EHV - LIR													60,986.8
(146)	HV - LIR													55,214.2
(147)	HV - Municipal													50,924.5
(148)	Distribution BP Substation - LIR													15,951.7
(149)	Distribution BP Substation - Municipal													-
(150)	Distribution Primary Voltage - LIR													109,978.9
	Distribution Primary Voltage - Municipal													44,881.9
	PHP - MWh Loss Factor	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
	PHP - Peak kW Loss Factor	4.309%	4.034%	3.324%	2.915%	2.661%	2.271%	2.581%	2.640%	2.612%	2.829%	3.582%	4.378%	

NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

NOVA SCOTIA POWER INC.
JMMARY OF REVENUE TO EXPENSE RECOVERY RATIC

	2023	2026
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.63	96.69
(2) SMALL GENERAL	97.14	103.10
(3) GENERAL	105.00	103.97
(4) LARGE GENERAL	104.01	104.09
(5) SMALL INDUSTRIAL	99.66	104.04
(6) MEDIUM INDUSTRIAL	99.27	104.15
(7) LARGE INDUSTRIAL	105.00	104.10
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	101.83	103.72
(10) UNMETERED	100.00	99.88
(11) TOTAL	100.00	100.81

EXHIBIT 2

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$847,049	$847,048.6	$0	$0	$0	$0
(4)	HYDRO	699,665	$699,665.5	0	0	0	0
(5)	WIND	163,771	$163,770.9	0	0	0	0
(6)	SOLAR	1,285	$0.0	$0.0	$0.0	$0.0	1,285
(7)	LM6000	93,737	$93,737.5	0	0	0	0
(8)	GAS TURBINE - OTHER	68,141	$68,140.8	0	0	0	0
(9)	GENERATION BATTERIES	160,767	$160,767.2	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	51,342	$51,342.2	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,085,758	2,084,473	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**	844,620	0	844,620	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	844,620	0	844,620	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,052	0	0	5,052	0	0
(23)	EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24)	OTHER	17,970	0	0	17,970	0	0
(25)	SUBSTATIONS	183,948	0	0	183,948	0	0
(26)	POLES & FIXTURES	399,387	0	0	399,387	0	0
(27)	O.H. LINES	173,434	0	0	173,434	0	0
(28)	U.G. LINES	61,773	0	0	61,773	0	0
(29)	LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30)	SERVICES	56,181	0	0	56,181	0	0
(31)	METERS	70,426	0	0	70,426	0	0
(32)	STREET LIGHTING	35,211	0	0	35,211	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,550,189	0	0	1,550,189	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,480,567	2,084,473	844,620	1,550,189	0	1,285
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,394,809		844,620	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	9,650	25,314	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMMUNICATION	48,211		17,003	31,208	0	
(43)	NON FUNCTIONILIZED GEN. PROPERTY	307,293	143,001	57,944	106,348	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	477,287	143,001	87,503	203,799	42,983	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	4,957,854	2,227,474	932,123	1,753,988	42,983	1,285
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	162,574	0	0	0	162,574	0
(53)	MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54)	MAT. & SUP. - OTHER	75,610	33,979	14,219	26,756	656	0
(55)	DEF. CHG. - Financing	22,257	10,002	4,186	7,876	193	0
(56)	DEF. CHG. - Tax	23,925	10,752	4,499	8,466	207	0
(57)	DEF. CHG. - Pension	156,935	74,370	18,285	64,280	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60)	DEF. CHG. - Other	30,283	14,008	5,559	10,461	256	-2
(61)	DEF. CHG. - FCR	5,746	4,046	1,693	0	6	0
(62)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67)	DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68)	CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	632,773	302,708	48,390	117,783	163,893	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,590,627	$2,530,182	$980,513	$1,871,772	$206,876	$1,283

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(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.	51,342	51,342	$0	$0
(10)	TOTAL GENERATION PLANT	2,084,473	2,084,473	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	143,001	143,001	0	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	2,227,474	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(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	33,979	33,979	0	0
(20)	DEF. CHG. - Financing	10,002	10,002	0	0
(21)	DEF. CHG. - Tax	10,752	10,752	0	0
(22)	DEF. CHG. - Pension	74,370	35,218	39,151	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25)	DEF. CHG. - Other	14,008	14,008	0	0
(26)	DEF. CHG. - FCR	4,046	4,046	0	0
(27)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30)	DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31)	DEF. CR. - Other	-29,365	-29,365	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0
(33)	CONTRACT RECEIVABLE	93,310	0	93,310	0
(34)	SUB-TOTAL	302,708	-56,681	359,390	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,530,182**	**2,170,793**	**359,390**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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**	844,620	844,620	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	87,503	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	932,123	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	4,499	0	0
(13)	DEF. CHG. - Pension	18,285	18,285	0	0
(14)	DEF. CHG. - Other	5,559	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	1,693	0	0
(16)	DEF. CHG. - ARO Transformers	-52	-52	0	0
(17)	SUB-TOTAL	48,390	48,390	0	0
(18)					
(19)	Transmission - EHV	980,513	980,513	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$980,513**	**$980,513**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,052	2,531	0	2,521
(27)	EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28)	OTHER	17,970	9,004	0	8,966
(29)	SUBSTATIONS	183,948	183,948	0	0
(30)	POLES & FIXTURES	399,387	103,841	0	295,546
(31)	O.H. LINES	173,434	91,400	0	82,034
(32)	U.G. LINES	61,773	14,022	0	47,750
(33)	LINE TRANSFORMERS	369,256	369,256	0	0
(34)	SERVICES	56,181	0	0	56,181
(35)	METERS	70,426	0	0	70,426
(36)	STREET LIGHTING	35,211	35,211	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)					
(39)	GENERAL PROPERTY PLANT	203,799	118,081	0	85,718
(40)	TOTAL PLANT IN SERVICE	1,753,988	1,016,258	0	737,730
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,756	15,502	0	11,254
(47)	DEF. CHG. - Financing	7,876	4,563	0	3,313
(48)	DEF. CHG. - Tax	8,466	4,905	0	3,561
(49)	DEF. CHG. - Pension	64,280	12,226	0	52,054
(50)	DEF. CHG. - Other	10,461	6,061	0	4,400
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-55	-55	0	0
(51)	SUB-TOTAL	117,783	43,202	0	74,581
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**1,871,772**	**1,059,461**	**0**	**812,311**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	162,574	0	0	162,574
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	656	0	0	656
(16)	DEF. CHG. - Financing	193	0	0	193
(17)	DEF. CHG. - Tax	207	0	0	207
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	256	0	0	256
(20)	SUB-TOTAL	163,887	0	0	163,887
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**206,870**	**0**	**0**	**206,870**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$4,210,766**	**$359,390**	**$1,019,181**

EXHIBIT 2B
PAGE 1 of 3

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

		(1)	(2)	(3)	(4)	(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	($455,173)	$455,173	$0	$391,876	$455,173	$0
(4)	HYDRO PLANT	699,665	0	0	-375,975	375,975	0	323,691	375,975	0
(5)	WIND PLANT	163,771	0	0	-88,004	88,004	0	75,766	88,004	0
(6)	LM6000 PLANT	93,737	0	0	-50,371	50,371	0	43,366	50,371	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-36,616	36,616	0	31,524	36,616	0
(8)	GENERATION BATTERIES	160,767	0	0	-86,390	86,390	0	74,377	86,390	0
(9)	RADIAL TO GENERATION TRANS.	51,342	0	0	-27,589	27,589	0	23,753	27,589	0
(10)	TOTAL GENERATION PLANT	2,084,473	0	0	-1,120,120	1,120,120	0	964,353	1,120,120	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,001	0	0	-76,844	76,844	0	66,158	76,844	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	0	0	-1,196,963	1,196,963	0	1,030,511	1,196,963	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							**46.264%**	**53.736%**	
(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	33,979	0	0	-18,259	18,259	0	15,720	18,259	0
(22)	DEF. CHG. - Financing	10,002	0	0	-5,375	5,375	0	4,627	5,375	0
(23)	DEF. CHG. - Tax	10,752	0	0	-5,778	5,778	0	4,974	5,778	0
(24)	DEF. CHG. - Pension	35,218	39,151	0	0	0	0	35,218	39,151	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	4,167	0	0	0	0	0	4,167	0
(27)	DEF. CHG. - Other	14,008	0	0	-7,528	7,528	0	6,481	7,528	0
(28)	DEF. CHG. - FCR	4,046	0	0	-2,174	2,174	0	1,872	2,174	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	43,708	-43,708	0	-37,630	-43,708	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	21,725	-21,725	0	-18,704	-21,725	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	8,869	-8,869	0	-7,636	-8,869	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	749	-749	0	-645	-749	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	15,780	-15,780	0	-13,585	-15,780	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	0	0	-5,689	5,689	0	4,898	5,689	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-56,681	359,390	0	46,028	-46,028	0	-10,653	313,361	0
(37)										
(38)	**TOTAL GENERATION FUNCTION**	2,170,793	359,390	0	-1,150,935	1,150,935	0	1,019,858	1,510,325	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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, 2026
(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	844,620	0	0	0	0	0	844,620	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	87,503	0	0	0	0	0	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	0	0	0	0	0	932,123	0	0
(5)										
(6)	Working Capital & Deferred Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	0	0	0	0	0	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	0	0	0	0	0	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	0	0	0	0	0	4,499	0	0
(13)	DEF. CHG. - Pension	18,285	0	0	0	0	0	18,285	0	0
(14)	DEF. CHG. - Other	5,559	0	0	0	0	0	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	0	0	0	0	0	1,693	0	0
(16)	DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17)	SUB-TOTAL	48,390	0	0	0	0	0	48,390	0	0
(18)										
(19)	Transmission - EHV	980,513	0	0	0	0	0	980,513	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$980,513	$0	$0	$0	$0	$0	$980,513	$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)
		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)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,531	$0	$2,521	$0	$0	$0	$2,531	$0	$2,521
(5)	EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(6)	OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(7)	SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8)	POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(9)	O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(10)	U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(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	898,177	0	652,012	0	0	0	898,177	0	652,012
(16)										
(17)	GENERAL PROPERTY PLANT	118,081	0	85,718	0	0	0	118,081	0	85,718
(18)	TOTAL PLANT IN SERVICE	1,016,258	0	737,730	0	0	0	1,016,258	0	737,730
(19)										
(20)	Working Capital & Deferred Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,502	0	11,254	0	0	0	15,502	0	11,254
(25)	DEF. CHG. - Financing	4,563	0	3,313	0	0	0	4,563	0	3,313
(26)	DEF. CHG. - Tax	4,905	0	3,561	0	0	0	4,905	0	3,561
(27)	DEF. CHG. - Pension	12,226	0	52,054	0	0	0	12,226	0	52,054
(28)	DEF. CHG. - Other	6,061	0	4,400	0	0	0	6,061	0	4,400
(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	43,202	0	74,581	0	0	0	43,202	0	74,581
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,059,461	$0	$812,311	$0	$0	$0	$1,059,461	$0	$812,311
(34)										
(35)	**RETAIL FUNCTION**									
(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	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)	Working Capital & Deferred Charges/Credits:									
(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	656	0	0	0	0	0	656
(50)	DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(51)	DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(54)	SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	206,870	0	0	0	0	0	206,870
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,210,766**	**$359,390**	**$1,019,181**	##########	**$1,150,935**	**$0**	**$3,059,831**	**$1,510,325**	**$1,019,181**

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	$391,876	$251,748	$12,852	$69,740	$7,949	$7,144	$9,183	$14,255	$11,751	$5,431	$1,823	D-3A
(5)	HYDRO PLANT	323,691	207,945	10,616	57,606	6,566	5,901	7,585	11,774	9,706	4,486	1,505	D-3A
(6)	WIND PLANT	75,766	48,674	2,485	13,484	1,537	1,381	1,775	2,756	2,272	1,050	352	D-3A
(7)	LM6000 PLANT	43,366	27,859	1,422	7,718	880	791	1,016	1,577	1,300	601	202	D-3A
(8)	GAS TURBINE PLANT - OTHER	31,524	20,252	1,034	5,610	639	575	739	1,147	945	437	147	D-3A
(9)	GENERATION BATTERIES	74,377	47,781	2,439	13,236	1,509	1,356	1,743	2,705	2,230	1,031	346	D-3A
(10)	RADIAL TO GENERATION TRANS.	23,753	15,259	779	4,227	482	433	557	864	712	329	110	D-3A
(11)	TOTAL GENERATION PLANT	964,353	619,517	31,626	171,621	19,563	17,580	22,599	35,079	28,918	13,366	4,485	
(12)													
(13)	GEN. PROPERTY PLANT	66,158	42,501	2,170	11,774	1,342	1,206	1,550	2,407	1,984	917	308	P-7
(14)	TOTAL PLANT IN SERVICE	1,030,511	662,018	33,796	183,395	20,905	18,786	24,149	37,485	30,901	14,283	4,793	
(15)													
(16)	Working Capital & Deferred 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	15,720	10,099	516	2,798	319	287	368	572	471	218	73	P-7
(21)	DEF. CHG. - Financing	4,627	2,973	152	824	94	84	108	168	139	64	22	P-7
(22)	DEF. CHG. - Tax	4,974	3,195	163	885	101	91	117	181	149	69	23	P-7
(23)	DEF. CHG. - Pension	35,218	22,625	1,155	6,268	714	642	825	1,281	1,056	488	164	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	6,481	4,163	213	1,153	131	118	152	236	194	90	30	P-7
(27)	DEF. CHG. - FCR	1,872	1,203	61	333	38	34	44	68	56	26	9	P-7
(28)	DEF. CR. - ARO Steam	-37,630	-24,174	-1,234	-6,697	-763	-686	-882	-1,369	-1,128	-522	-175	D-3A
(29)	DEF. CR. - ARO Hydro	-18,704	-12,016	-613	-3,329	-379	-341	-438	-680	-561	-259	-87	D-3A
(30)	DEF. CR. - ARO Wind	-7,636	-4,905	-250	-1,359	-155	-139	-179	-278	-229	-106	-36	D-3A
(31)	DEF. CR. - ARO LM6000	-645	-414	-21	-115	-13	-12	-15	-23	-19	-9	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,244	-4,011	-205	-1,111	-127	-114	-146	-227	-187	-87	-29	D-3A
(32)	DEF. CR. - Other	-13,585	-8,727	-446	-2,418	-276	-248	-318	-494	-407	-188	-63	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	4,898	3,146	161	872	99	89	115	178	147	68	23	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-10,653	-6,844	-349	-1,896	-216	-194	-250	-388	-319	-148	-50	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,019,858	655,174	33,447	181,499	20,689	18,592	23,899	37,098	30,582	14,135	4,743	
(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)													
(45)	Working Capital & Deferred 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**	844,620	542,599	27,700	150,313	17,134	15,397	19,793	30,723	25,327	11,706	3,928	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	87,503	56,214	2,870	15,572	1,775	1,595	2,051	3,183	2,624	1,213	407	P-8B
(4)	TOTAL PLANT IN SERVICE	932,123	598,812	30,569	165,885	18,909	16,993	21,843	33,906	27,951	12,919	4,335	
(5)													
(6)	Working Capital & Deferred 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	14,219	9,135	466	2,530	288	259	333	517	426	197	66	P-8B
(11)	DEF. CHG. - Financing	4,186	2,689	137	745	85	76	98	152	126	58	19	P-8B
(12)	DEF. CHG. - Tax	4,499	2,890	148	801	91	82	105	164	135	62	21	P-8B
(13)	DEF. CHG. - Pension	18,285	11,747	600	3,254	371	333	428	665	548	253	85	O-2B
(14)	DEF. CHG. - Other	5,559	3,571	182	989	113	101	130	202	167	77	26	P-8B
(15)	DEF. CHG. - FCR	1,693	1,088	56	301	34	31	40	62	51	23	8	P-8B
(16)	DEF. CR. - ARO Trans	-52	-33	-2	-9	-1	-1	-1	-2	-2	-1	-0	D-3A
(17)	SUB-TOTAL	48,390	31,087	1,587	8,612	982	882	1,134	1,760	1,451	671	225	
(18)													
(19)	Transmission - EHV	980,513	629,899	32,156	174,497	19,890	17,875	22,977	35,666	29,402	13,590	4,560	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	980,513	629,899	32,156	174,497	19,890	17,875	22,977	35,666	29,402	13,590	4,560	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)													
(29)	GEN. PROPERTY PLANT	118,081	80,756	4,447	23,332	1,401	2,586	2,896	1,229	0	333	1,101	P-9
(42)		1,016,258	670,945	36,950	193,847	11,637	21,484	24,060	10,212	0	2,767	44,356	
(43)	Working Capital & Deferred Charges/Credits:												
(44)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(45)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(46)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-9
(47)	MAT. & SUPPLIES - OTHER	15,502	10,602	584	3,063	184	339	380	161	0	44	145	P-9
(48)	DEF. CHG. - Financing	4,563	3,121	172	902	54	100	112	47	0	13	43	P-9
(49)	DEF. CHG. - Tax	4,905	3,355	185	969	58	107	120	51	0	14	46	P-9
(50)	DEF. CHG. - Pension	12,226	7,959	437	2,318	214	256	306	177	0	51	509	O-3
(51)	DEF. CHG. - Other	6,061	4,145	228	1,198	72	133	149	63	0	17	57	P-9
(52)	DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52)	SUB-TOTAL	43,202	29,142	1,603	8,439	582	934	1,066	500	0	138	798	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,059,461	700,088	38,553	202,286	12,219	22,418	25,126	10,711	0	2,905	45,154	
(55)													
(56)	**TOTAL DEMAND**	**$3,059,831**	**$1,985,161**	**$104,156**	**$558,282**	**$52,798**	**$58,885**	**$72,002**	**$83,475**	**$59,984**	**$30,630**	**$54,457**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$455,173	$231,579	$15,684	$98,195	$15,450	$11,268	$19,197	$29,628	$25,481	$5,274	$3,416	E-1A
(5)	HYDRO PLANT	375,975	191,286	12,955	81,109	12,761	9,307	15,857	24,473	21,048	4,356	2,822	E-1A
(6)	WIND PLANT	88,004	44,774	3,032	18,985	2,987	2,179	3,712	5,728	4,927	1,020	661	E-1A
(7)	LM6000 PLANT	50,371	25,627	1,736	10,867	1,710	1,247	2,124	3,279	2,820	584	378	E-1A
(8)	GAS TURBINE PLANT - OTHER	36,616	18,629	1,262	7,899	1,243	906	1,544	2,383	2,050	424	275	E-1A
(9)	GENERATION BATTERIES	86,390	43,953	2,977	18,637	2,932	2,139	3,644	5,623	4,836	1,001	648	E-1A
(10)	RADIAL TO GENERATION TRANS.	27,589	14,037	951	5,952	936	683	1,164	1,796	1,545	320	207	E-1A
(11)	TOTAL GENERATION PLANT	1,120,120	569,886	38,597	241,644	38,020	27,728	47,241	72,911	62,706	12,978	8,407	
(12)													
(13)	GENERAL PROPERTY PLANT	76,844	39,096	2,648	16,578	2,608	1,902	3,241	5,002	4,302	890	577	P-10
(14)	TOTAL PLANT IN SERVICE	1,196,963	608,982	41,245	258,222	40,628	29,631	50,482	77,913	67,008	13,868	8,984	
(15)													
(16)	Working Capital & Deferred 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	113,335	7,676	48,056	7,561	5,514	9,395	14,500	12,471	2,581	1,672	E-1A
(20)	MAT. & SUPPLIES - OTHER	18,259	9,290	629	3,939	620	452	770	1,189	1,022	212	137	P-10
(21)	DEF. CHG. - Financing	5,375	2,735	185	1,160	182	133	227	350	301	62	40	P-10
(22)	DEF. CHG. - Tax	5,778	2,939	199	1,246	196	143	244	376	323	67	43	P-10
(23)	DEF. CHG. - Pension	39,151	19,919	1,349	8,446	1,329	969	1,651	2,548	2,192	454	294	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	4,167	2,120	144	899	141	103	176	271	233	48	31	E-1A
(26)	DEF. CHG. - Other	7,528	3,830	259	1,624	256	186	317	490	421	87	57	P-10
(27)	DEF. CHG. - FCR	2,174	1,106	75	469	74	54	92	142	122	25	16	P-10
(28)	DEF. CR. - ARO Steam	-43,708	-22,237	-1,506	-9,429	-1,484	-1,082	-1,843	-2,845	-2,447	-506	-328	E-1A
(29)	DEF. CR. - ARO Hydro	-21,725	-11,053	-749	-4,687	-737	-538	-916	-1,414	-1,216	-252	-163	E-1A
(30)	DEF. CR. - ARO Wind	-8,869	-4,512	-306	-1,913	-301	-220	-374	-577	-497	-103	-67	E-1A
(31)	DEF. CR. - ARO LM6000	-749	-381	-26	-162	-25	-19	-32	-49	-42	-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	-15,780	-8,028	-544	-3,404	-536	-391	-666	-1,027	-883	-183	-118	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	5,689	2,894	196	1,227	193	141	240	370	318	66	43	E-1A
(34)	CONTRACT RECEIVABLE	93,310	47,474	3,215	20,130	3,167	2,310	3,935	6,074	5,224	1,081	700	E-1A
(35)	SUB-TOTAL	313,361	159,430	10,798	67,602	10,636	7,757	13,216	20,397	17,543	3,631	2,352	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,510,325	768,411	52,043	325,823	51,264	37,388	63,698	98,311	84,551	17,499	11,336	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a separate item)	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)													
(45)	Working Capital & Deferred Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,510,325**	**$768,411**	**$52,043**	**$325,823**	**$51,264**	**$37,388**	**$63,698**	**$98,311**	**$84,551**	**$17,499**	**$11,336**	

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	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	85,718	76,544	4,354	2,934	6	555	48	11	0	0	1,267	P-12
(7)	TOTAL PLANT IN SERVICE	737,730	658,773	37,470	25,248	51	4,774	412	91	2	3	10,907	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,254	10,049	572	385	1	73	6	1	0	0	166	P-12
(14)	DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15)	DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16)	DEF. CHG. - Pension	52,054	47,064	2,650	1,170	2	220	15	3	0	0	930	O-6
(17)	DEF. CHG. - Other	4,400	3,929	223	151	0	28	2	1	0	0	65	P-12
(18)	SUB-TOTAL	74,581	67,180	3,794	1,941	3	366	27	6	0	0	1,263	
(19)													
(20)	**TOTAL DIST. FUNCTION**	812,311	725,954	41,264	27,189	55	5,139	439	96	2	3	12,170	
(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	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26)	TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(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	656	586	33	22	0	4	0	0	0	0	10	P-13
(33)	DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34)	DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	256	229	13	9	0	2	0	0	0	0	4	P-13
(37)	SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	206,870	159,492	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(40)													
(41)	**TOTAL CUSTOMER**	**1,019,181**	**885,446**	**51,989**	**48,312**	**2,302**	**7,875**	**4,590**	**4,215**	**2**	**776**	**13,674**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$3,639,018**	**$208,189**	**$932,417**	**$106,364**	**$104,148**	**$140,291**	**$186,001**	**$144,537**	**$48,904**	**$79,468**	

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

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	$183,948	$169,254	$14,693
ALLOCATION			
(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	1,657	1,524	132
(12) TOTAL	$183,948	$169,254	$14,693
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	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$399,387	$59,908	$194,102	$43,933	$101,444

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$338,328	$39,627	$175,796	$30,989	$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	6,385	540	3,561	422	1,862
(11) TOTAL	$399,387	$59,908	$194,102	$43,933	$101,444
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	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$173,434	$85,503	$52,377	$5,897	$29,657

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$135,025	$56,557	$47,437	$4,159	$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	2,333	771	961	57	544
(11) TOTAL	$173,434	$85,503	$52,377	$5,897	$29,657
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	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,773	$3,459	$679	$10,563	$47,071

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

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

EXHIBIT 3I

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

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

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	$443,215	$419,642	$0	$0	$0	$23,573
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	18,478	18,419	0	0	0	59
(4)	BIOMASS	20,303	20,238	0	0	0	65
(5)	MARITIME LINK	200,473	199,832	0	0	0	641
(6)	WIND ERIS	33,418	33,314	0	0	0	104
(7)	WIND NRIS	111,508	111,164	0	0	0	345
(8)	IMPORTS	94,697	94,384	0	0	0	313
(9)	BUTU CAPACITY CREDIT	0	309	0	0	0	-309
(10)	**TOTAL**	**922,092**	**897,301**	**0**	**0**	**0**	**24,791.33**
(11)	THERMAL - OPERATING & MAINT.	59,047.2	57,478	0	0	0	1,570
(12)	HYDRO - OPERATING & MAINT.	1,879.3	1,829	0	0	0	50
(13)	WIND - OPERATING & MAINT.	8,364.9	8,143	0	0	0	222
(14)	WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15)	BIOMASS - OPERATING & MAINT.	6,736.8	6,558	0	0	0	179
(16)	LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,548	0	0	0	42
(18)	ENERGY, FUELS & RISK MGMT.	6,651.5	6,475	0	0	0	177
(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.	1,463.0	1,424	0	0	0	39
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**86,507.2**	**84,081**	**0**	**0**	**0**	**2,426**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	85,859.459	0	22,950	60,765	0	2,144
(26)							
(27)	**CUSTOMER SERVICE**	28,357.803	0	0	1,162	26,729	466
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,808.4	1,303	130	301	27	47
(34)	CORP. SECRETARY & INSURANCE	11,405.2	7,779	1,720	1,035	570	302
(35)	LEGAL SERVICES	5,043.0	3,635	362	838	76	132
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,580	450	1,083	562	92
(36)	REGULATORY AFFAIRS	9,287.4	6,694	667	1,543	140	242
(37)	FINANCE GROUP	7,350.5	4,969	658	1,429	103	192
(38)	PROCUREMENT & FACILITIES	12,283.6	2,997	2,997	2,997	2,997	298
(38)	ENTERPRISE SERVICES	46,048.8	19,235	5,236	12,993	7,468	1,117
(39)	HUMAN RESOURCES	11,000.2	4,595	1,251	3,104	1,784	267
(40)	**TOTAL CORPORATE GROUPS**	**107,993.6**	**52,786**	**13,471**	**25,321**	**13,727**	**2,688**
(41)							
(42)	GENERATION SERVICES	11,909.6	11,593	0	0	0	317
(43)	OTHER EXPENSES	7,377.5	3,082	839	2,082	1,196	179
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**328,005.320**	**151,542**	**37,260**	**89,330**	**41,653**	**8,220**
(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	22,095	9,246	17,398	426	1,311
(53)	**DEPRECIATION:**						
(54)	STEAM	47,964	46,689	0	0	0	1,275
(55)	HYDRO	16,577	16,136	0	0	0	441
(56)	WIND	13,294	12,941	0	0	0	353
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,015	6,828	0	0	0	186
(58)	OTHER GAS TURBINE	2,880	2,803	0	0	0	77
(59)	GENERATION BATTERIES	8,575	8,347	0	0	0	228
(60)	RADIAL TO GENERATION TRANS.	3,169	3,085	0	0	0	84
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	26,554	0	25,717	0	0	837
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65)	DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66)	DISTRIBUTION - Substations	9,066	0	0	8,862	0	204
(67)	DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,480	0	471
(68)	DISTRIBUTION - OH Lines	12,194	0	0	11,920	0	274
(69)	DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	66
(70)	DISTRIBUTION -Line Transformers	28,382	0	0	27,744	0	638
(71)	DISTRIBUTION -Services	4,147	0	0	4,054	0	93
(72)	DISTRIBUTION -Meters	8,124	0	0	7,942	0	183
(73)	DISTRIBUTION - Streetlight Related	4,585	0	0	4,482	0	103
(74)	GENERAL PROPERTY	61,515	17,152	10,649	25,949	6,251	1,514
(75)	**TOTAL DEPRECIATION**	282,428	113,981	36,366	118,642	6,251	7,189
(76)							
(77)	INTEREST NET	141,804	62,542	24,237	46,267	5,113	3,645
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	-9,835	-4,338	-1,681	-3,209	-355	-253
(80)							
(81)	**TOTAL EXPENSES**	**$1,714,970**	**$1,243,122**	**$105,427**	**$268,429**	**$53,089**	**$44,904**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(5,743.1)	0	0	0	-5,743	0
(86)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	0	-3,494	0
(87)	NSF	(158.5)	0	0	0	-159	0
(88)	RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89)	WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90)	POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91)	STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92)	AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93)	OTHER REVENUE	(4,496.0)	-3,347	-284	-723	-143	0
(94)							
(95)	**NET INCOME**	201,297.884	88,781	34,405	65,678	7,259	5,174
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,871,420**	**$1,323,539.494**	**$139,548.280**	**$317,020.079**	**$41,234.147**	**$50,077.592**

Storm Update
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) FUEL	443,215	419,642	-	-	-	23,572.9	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,419	-	-	-	58.7	
(4) BIOMASS	20,303	20,238	-	-	-	65.0	
(5) MARITIME LINK	200,473	199,832				641.4	
(6) WIND ENRIS	33,418	33,314	-	-	-	104.3	
(7) WIND NRIS	111,508	111,164				344.7	
(8) IMPORTS	94,697	94,384	-	-	-	313.0	
(9) BUTU CAPACITY CREDIT	-	308.6				(308.6)	
(10) **TOTAL**	**922,092**	**897,301**	**-**	**-**	**-**	**24,791.329**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	59,047	57,478	-	-	-	1,570	
(14) HYDRO OPERATING & MAINT.	1,879	1,829	-	-	-	50	
(15) WIND - OPERATING & MAINT.	8,365	8,143	-	-	-	222	
(16) SOLAR - OPERATING & MAINT.	130	-				130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,558	-	-	-	179	
(17) LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,548	-	-	-	42	
(19) FUEL PROCUREMENT	6,651	6,475	-	-	-	177	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,463	1,424	-	-	-	39	
(23) **TOTAL POWER PRODUCTION**	**86,507.2**	**84,081**	**-**	**-**	**-**	**2,426**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,808	1,303	130	301	27	47	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,779	1,720	1,035	570	302	F - 4
(28) LEGAL SERVICES	5,043	3,635	362	838	76	132	F - 2
(29) EXTERNAL RELATIONS	3,451	1,441	392	974	560	84	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	138	58	109	3	8	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,023**	**14,297**	**2,662**	**3,256**	**1,235**	**572**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
HV BEFORE STORM EXPENSES (not applicable							
(37) as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separ	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,424	-	22,686	-	-	739	
(41) EHV and HV STORM EXPENSES	273		265	-	-	9	
(42) **DISTRIBUTION:**							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,913	-	803	
OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,275	-	535	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(51) **TOTAL DISTRIBUTION**	**62,162.1**	**-**	**-**	**60,765**	**-**	**1,397**	
(52)							
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	85,859.459	-	22,950	60,765	-	2,144	
(54)							
(55) **GENERATION SERVICES**	11,910	11,593				317	
(56)							
(57) **CUSTOMER SERVICE**							
(58) **CUSTOMER SERVICE**							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,456	24	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,672	60	
(61) **CALL CENTRE:**							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,801	112	
(64) **REVENUE OPERATIONS:**							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,256	37	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26.726	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,404	23	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,528	74	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES							
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,969	82	
(73) MARKETING & SALES							
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) **TOTAL CUSTOMER SERVICE**	**28,358**	**-**	**-**	**1,162**	**26,729**	**466**	

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
REGULATORY AFFAIRS							
Advocacy Expense	1,885	1,359	135	313	28	49	F - 2
Other Expenses	7,402	5,335	532	1,230	112	193	F - 2
Subtotal	9,287	6,694	667	1,543	140	242	
FINANCE GROUP							
INTERNAL AUDIT	1,782	1,284	128	296	27	46	F - 2
INVESTOR RELATIONS	272	119	50	94	2	7	F - 3
DIRECTOR FINANCE	457	329	33	76	7	12	F - 2
TREASURER	427	307	31	71	6	11	F - 2
CORPORATE TAX	890	389	163	307	8	23	F - 3
GM FINANCE	-						
CORPORATE CONTROLLER	3,523	2,540	253	586	53	92	F - 2
CORP. PERFORMANCE & BACK OFFICE	-						
TOTAL FINANCE	7,350	4,969	658	1,429	103	192	
ENTERPRISE SERVICES							
PROCUREMENT & FACILITIES	12,284	2,997	2,997	2,997	2,997	298	F - 5
INFORMATION TECHNOLOGY	46,049	19,235	5,236	12,993	7,468	1,117	F - 1
TOTAL ENTERPRISE SERVICES	58,332	22,231	8,233	15,989	10,464	1,415	
HUMAN RESOURCES							
--HUMAN RESOURCES	11,000	4,595	1,251	3,104	1,784	267	F - 1
OTHER EXPENSES	7,378	3,082	839	2,082	1,196	179	F - 1
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	**326,120**	**150,183**	**37,124**	**89,017**	**41,624**	**8,171**	
TOTAL DIVISIONAL EXPENSES	**328,005**	**151,542**	**37,260**	**89,330**	**41,653**	**8,220**	
COGS	**-**	**-**	**-**	**-**	**-**	**-**	
DSM EXPENSES	**-**	**-**	**-**	**-**	**-**	**-**	
FCR DEFERRAL	**-**	**-**	**-**	**-**	**-**	**-**	
OTHER EXPENSES	**-**	**-**	**-**	**-**	**-**	**-**	
CAPITAL RELATED EXPENSES							
GRANTS IN LIEU OF TAXES	50,476	22,095	9,246	17,398	426	1,311	
DEPRECIATION :							
STEAM	47,964	46,689	-	-	-	1,275	
HYDRO	16,577	16,136	-	-	-	441	
WIND	13,294	12,941	-	-	-	353	
SOLAR	61					61	
LM6000	7,015	6,828	-	-	-	186	
GAS TURBINE - OTHER	2,880	2,803	-	-	-	77	
GENERATION BATTERIES	8,575	8,347	-	-	-	228	
RADIAL TO GENERATION TRANS.	3,169	3,085	-	-	-	84	
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0	
Transmission - EHV and HV combined	26,554	-	25,717	-	-	837	
DISTRIBUTION - Land	-	-	-	-	-	-	
DISTRIBUTION - Easements	3,065			2,996	-	69	
DISTRIBUTION - Other	1,359			1,328	-	31	
DISTRIBUTION - Substations	9,066			8,862	-	204	
DISTRIBUTION - Poles and Fixtures	20,951			20,480	-	471	
DISTRIBUTION - OH Lines	12,194			11,920	-	274	
DISTRIBUTION -UG Lines	2,953			2,886	-	66	
DISTRIBUTION -Line Transformers	28,382			27,744	-	638	
DISTRIBUTION -Services	4,147			4,054	-	93	
DISTRIBUTION -Meters	8,124			7,942	-	183	
DISTRIBUTION - Streetlight Related	4,585	-	-	4,482	-	103	
GENERALPROPERTY:FUNCTIONILIZED	13,540	-	397	6,625	6,251	268.0	
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,394	-	644	1,690	-	59.8	F - 6
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	7,735	-	2,658	4,878	-	198.7	F - 7
GENERALPROPERTY:NON- FUNCTIONILIZED	37,846	17,152	6,950	12,756	-	987.9	F - 8
GLACE BAY WRITE-OFF	-	-	-	-	-	-	
INTEREST NET	141,804	62,542	24,237	46,267	5,113	3,645	
PREFERRED DIVIDENDS	-	-	-	-	-	-	
CORPORATE TAXES	(9,835)	(4,338)	(1,681)	(3,209)	(355)	(253)	
-9835.167042							
TOTAL OPERATING EXPENSES	**1,714,970**	**1,243,122**	**105,427**	**268,429**	**53,089**	**44,904**	
NON-OPERATING REVENUE:						-	
GREEN POWER SURCHARGE	-	-	-	-	-	-	
EXPORT SALES	-	-	-	-	-	-	
LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-	
CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-	
NSF	(159)	-	-	-	(159)	-	
RETAIL SALES	(1,491)	-	-	-	(1,491)	-	
WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-	
POLE SERVICES	(16,364)	-	-	(16,364)	-	-	
STEAM AND ASH SALES	(5,018)	(5,018)				-	
AMI OPT OUT CHARGE	(831)				(831)	-	
OTHER REVENUE	(4,496)	(3,347)	(284)	(723)	(143)	-	
PROFIT/LOSS	201,298	88,781	34,405	65,678	7,259	5,174	$50,078
TOTAL NET EXPENSES	**1,871,420**	**1,323,539**	**139,548**	**317,020**	**41,234**	**50,078**	
Generation							
Transmission							
Distribution							
Retail							
Total							

EXHIBIT 4 - Detail A
PAGE 3 OF 6

NOVA SCOTIA POWER INC.

FUNCTIC **FUNCTIONALIZATION OF OPERATING EXPENSES**

FOR 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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	57,478	57,478	-	-	-	13.23%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	1,829	1,829	-	-	-	0.4%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,143	8,143	-	-	-	1.9%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,558	6,558	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	627	627	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,548	1,548	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,475	6,475	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,424	1,424	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	82,657	82,657	-	-	-	19.0%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,761	1,303	130	301	27	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,104	7,779	1,720	1,035	570	1.8%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,911	3,635	362	838	76	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,367	1,441	392	974	560	0.3%	0.3%	0.3%	0.9%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	308	138	58	109	3	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,451	14,297	2,662	3,256	1,235	3.3%	1.9%	1.0%	2.0%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION: HV BEFORE STORM EXPENSES (not applicable									
(37) as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separ	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	22,686	-	22,686	-	-	0.0%	16.2%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	265	-	265	-	-	0.0%	0.2%	0.0%	0.0%
(42) **DISTRIBUTION:**									
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	34,913	-	-	34,913	-	0.0%	0.0%	10.4%	0.0%
OVERHEAD LINES STORM EXPENSES	23,275	-	-	23,275	-	0.0%	0.0%	7.0%	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(51) **TOTAL DISTRIBUTION**	60,765	-	-	60,765	-	0.0%	0.0%	18.2%	0.0%
(52)									
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	83,715	-	22,950	60,765	-	0.0%	16.4%	18.2%	0.0%
(54)									
(55) **GENERATION SERVICES**	11,593	11,593	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)									
(57) **CUSTOMER SERVICE**									
(58) **CUSTOMER SERVICE**									
(59) CUSTOMER SERVICE EXPERIENCE	1,456	-	-	-	1,456	0.0%	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	3,672	-	-	-	3,672	0.0%	0.0%	0.0%	6.1%
(61) **CALL CENTRE:**									
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	6,801	-	-	-	6,801	0.0%	0.0%	0.0%	11.3%
(64) **REVENUE OPERATIONS:**									
(65) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.7%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.3%	0.0%
(68) METER SERVICES - FIELD	1,404	-	-	-	1,404	0.0%	0.0%	0.0%	2.3%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,528	-	-	-	4,528	0.0%	0.0%	0.0%	7.5%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	4,969	-	-	-	4,969	0.0%	0.0%	0.0%	8.2%
(73) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75) **TOTAL CUSTOMER SERVICE**	27,892	-	-	1,162	26,729	0.0%	0.0%	0.3%	44.3%

EXHIBIT 4 - Detail A
PAGE 4 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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1)	**REGULATORY AFFAIRS**									
(2)	Advocacy Expense	1,836	1,359	135	313	28	0.3%	0.1%	0.1%	0.0%
(3)	Other Expenses	7,209	5,335	532	1,230	112	1.2%	0.4%	0.4%	0.2%
(4)	**Subtotal**	9,045	6,694	667	1,543	140	1.5%	0.5%	0.5%	0.2%
(5)										
(6)	**FINANCE GROUP**									
(7)	INTERNAL AUDIT	1,735	1,284	128	296	27	0.3%	0.1%	0.1%	0.0%
(8)	INVESTOR RELATIONS	265	119	50	94	2	0.0%	0.0%	0.0%	0.0%
(9)	DIRECTOR FINANCE	445	329	33	76	7	0.1%	0.0%	0.0%	0.0%
(10)	TREASURER	415	307	31	71	6	0.1%	0.0%	0.0%	0.0%
(11)	CORPORATE TAX	867	389	163	307	8	0.1%	0.1%	0.1%	0.0%
(12)										
(13)	GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14)	CORPORATE CONTROLLER	3,432	2,540	253	586	53	0.6%	0.2%	0.2%	0.1%
(15)	CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)										
(17)	**TOTAL FINANCE**	7,159	4,969	658	1,429	103	1.1%	0.5%	0.4%	0.2%
(18)										
(19)	**ENTERPRISE SERVICES**									
(20)	PROCUREMENT & FACILITIES	11,986	2,997	2,997	2,997	2,997	0.7%	2.1%	0.9%	5.0%
(21)	INFORMATION TECHNOLOGY	44,932	19,235	5,236	12,993	7,468	4.4%	3.7%	3.9%	12.4%
(22)										
(23)	**TOTAL ENTERPRISE SERVICES**	56,918	22,231	8,233	15,989	10,464	5.1%	5.9%	4.8%	17.3%
(24)										
(25)	**HUMAN RESOURCES**									
(26)	--HUMAN RESOURCES	10,733	4,595	1,251	3,104	1,784	1.1%	0.9%	0.9%	3.0%
(27)										
(28)	OTHER EXPENSES	7,199	3,082	839	2,082	1,196	0.7%	0.6%	0.6%	2.0%
(29)										
(30)	**TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	317,949	150,183	37,124	89,017	41,624	34.6%	26.5%	26.6%	69.0%
(31)										
(32)	**TOTAL DIVISIONAL EXPENSES**	**319,785**	**151,542**	**37,260**	**89,330**	**41,653**	34.9%	26.6%	26.7%	69.0%
(33)										
(34)	**COGS**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)										
(36)	**DSM EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)										
(38)	**FCR DEFERRAL**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)										
(40)	**OTHER EXPENSES**	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)										
(42)	**CAPITAL RELATED EXPENSES**									
(43)										
(44)	GRANTS IN LIEU OF TAXES	49,165	22,095	9,246	17,398	426	5.1%	6.6%	5.2%	0.7%
(45)	DEPRECIATION :									
(46)	STEAM	46,689	46,689	-	-	-	10.7%	0.0%	0.0%	0.0%
(47)	HYDRO	16,136	16,136	-	-	-	3.7%	0.0%	0.0%	0.0%
(48)	WIND	12,941	12,941	-	-	-	3.0%	0.0%	0.0%	0.0%
(49)	SOLAR	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50)	LM6000	6,828	6,828	-	-	-	1.6%	0.0%	0.0%	0.0%
(51)	GAS TURBINE - OTHER	2,803	2,803	-	-	-	0.6%	0.0%	0.0%	0.0%
(52)	GENERATION BATTERIES	8,347	8,347	-	-	-	1.9%	0.0%	0.0%	0.0%
(53)	RADIAL TO GENERATION TRANS.	3,085	3,085	-	-	-	0.7%	0.0%	0.0%	0.0%
(54)	Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55)	Transmission - EHV and HV combined	25,717	-	25,717	-	-	0.0%	18.4%	0.0%	0.0%
(56)	DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57)	DISTRIBUTION - Easements	2,996	-	-	2,996	-	0.0%	0.0%	0.9%	0.0%
(58)	DISTRIBUTION - Other	1,328	-	-	1,328	-	0.0%	0.0%	0.4%	0.0%
(59)	DISTRIBUTION - Substations	8,862	-	-	8,862	-	0.0%	0.0%	2.7%	0.0%
(60)	DISTRIBUTION - Poles and Fixtures	20,480	-	-	20,480	-	0.0%	0.0%	6.1%	0.0%
(61)	DISTRIBUTION - OH Lines	11,920	-	-	11,920	-	0.0%	0.0%	3.6%	0.0%
(62)	DISTRIBUTION -UG Lines	2,886	-	-	2,886	-	0.0%	0.0%	0.9%	0.0%
(63)	DISTRIBUTION -Line Transformers	27,744	-	-	27,744	-	0.0%	0.0%	8.3%	0.0%
(64)	DISTRIBUTION -Services	4,054	-	-	4,054	-	0.0%	0.0%	1.2%	0.0%
(65)	DISTRIBUTION -Meters	7,942	-	-	7,942	-	0.0%	0.0%	2.4%	0.0%
(66)	DISTRIBUTION - Streetlight Related	4,482	-	-	4,482	-	0.0%	0.0%	1.3%	0.0%
(67)	GENERALPROPERTY:FUNCTIONILIZED	13,272	-	397	6,625	6,251	0.0%	0.3%	2.0%	10.4%
(68)	GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,334	-	644	1,690	-	0.0%	0.5%	0.5%	0.0%
(69)	GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	7,536	-	2,658	4,878	-	0.0%	1.9%	1.5%	0.0%
(70)	GENERALPROPERTY:NON- FUNCTIONILIZED	36,858	17,152	6,950	12,756	-	3.9%	5.0%	3.8%	0.0%
(71)	GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72)	INTEREST NET	138,159	62,542	24,237	46,267	5,113	14.4%	17.3%	13.8%	8.5%
(73)	PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74)	CORPORATE TAXES	(9,582)	(4,338)	(1,681)	(3,209)	(355)	-1.0%	-1.2%	-1.0%	-0.6%
(75)	-9835.167042						0.0%	0.0%	0.0%	0.0%
(76)	**TOTAL OPERATING EXPENSES**	**772,766**	**345,821**	**105,427**	**268,429**	**53,089**	79.6%	75.4%	80.3%	88.0%
(77)										
(78)	NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
(79)	GREEN POWER SURCHARGE	0	0	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%	0.0%
(81)	LATE PAYMENT CHARGES	0	0	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%	0.0%
(83)	NSF	0	0	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%	0.0%
(85)	WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86)	POLE SERVICES	0	0	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%	0.0%
(88)	AMI OPT OUT CHARGE	0	0	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%	0.0%
(90)										
(91)	**PROFIT/LOSS**	196,124	88,781	34,405	65,678	7,259	20.4%	24.6%	19.7%	12.0%
(92)										
(93)	**TOTAL NET EXPENSES**	**968,890**	**434,603**	**139,832**	**334,107**	**60,348**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
(94)										
(95)	Generation									
(96)	Transmission									
(97)	Distribution									
(98)	Retail									
(99)	Total									

EXHIBIT 4 - Detail A
PAGE 5 OF 6

NOVA SCOTIA POWER INC.

FUNCTIC **FUNCTIONALIZATION OF OPERATING EXPENSES**

FOR FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	2.5	(2)	41	117	-	21	175	1,195	20	1,570
(14) HYDRO OPERATING & MAINT.	0.1	(0)	1	4	-	1	6	38	1	50
(15) WIND - OPERATING & MAINT.	0.4	(0)	6	17	-	3	25	169	3	222
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.3	(0)	5	13	-	2	20	136	2	179
(17) LM6000 OPERATING & MAINT.	0.0	(0)	0	1	-	0	2	13	0	17
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.1	(0)	1	3	-	1	5	32	1	42
(19) FUEL PROCUREMENT	0.3	(0)	5	13	-	2	20	135	2	177
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	1	3	-	1	4	30	0	39
(23) **TOTAL POWER PRODUCTION**	3.7	(3)	59	168	-	30	251	1,719	29	2,257
(24)	-	-	-	-	-	-	-	-	-	-
(25) **CORPORATE GROUPS**	-	-	-	-	-	-	-	-	-	-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	1	3	0	1	5	37	1	47
(27) CORP. SECRETARY & INSURANCE	0.5	0	6	16	0	4	34	233	8	302
(28) LEGAL SERVICES	0.2	(0)	3	7	0	2	15	102	2	132
(29) EXTERNAL RELATIONS	0.2	1	1	3	0	1	10	66	2	84
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	7	0	8
(31)										
(32) **TOTAL CORPORATE GROUPS**	0.9	1	10	30	0	7	65	444	14	572
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
HV BEFORE STORM EXPENSES (not applicable										
(37) as a separate item)	-	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separ	-	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	-	-	-	-	-	15	83	568	72	739
(41) EHV and HV STORM EXPENSES	-	-	-	-	-	0	1	7	1	9
(42) **DISTRIBUTION:**										-
(43) SUBSTATIONS	0.1	-	-	-	-	-	4	29	-	33
(44) OVERHEAD LINES BEFORE STORM EXPENSES	2.0	-	-	-	-	-	102	699	-	803
OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	68	466	-	535
(45) UNDERGROUND LINES	0.0	-	-	-	-	-	2	11	-	13
(46) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(48) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(49) STREET LIGHTING	0.0	-	-	-	-	-	2	11	-	13
(51) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	178	1,216	-	1,397
(52)										
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	16	262	1,791	73	2,144
(54)										
(55) **GENERATION SERVICES**	0.5	(0)	8	24	-	4	35	241	4	317
(56)										
(57) **CUSTOMER SERVICE**										
(58) **CUSTOMER SERVICE**										
(59) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	18	1	24
(60) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	7	45	2	60
(61) **CALL CENTRE:**										
(62) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	2	15	1	20
(63) CUSTOMER CARE	0.6	8	-	3	1	0	12	83	3	112
(64) **REVENUE OPERATIONS:**										
(65) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	4	28	1	37
(66) METER DATA SERVICES	0.0	1	-	0	0	0	1	5	0	7
(67) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	3	23	-	27
(68) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	17	1	23
(69) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	8	55	2	74
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(71) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(72) BAD DEBT EXPENSE	0.4	6	-	2	0	0	9	61	2	82
(73) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(75) **TOTAL CUSTOMER SERVICE**	2	33	-	13	2	1	51	351	13	466

EXHIBIT 4 - Detail A
PAGE 6 OF 6

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	1	3	0	1	6	38	1	49
Other Expenses	0.3	(0)	4	11	0	2	22	150	4	193
Subtotal	0.4	(0)	5	14	0	3	28	189	5	242
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	1	3	0	1	5	36	1	46
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	6	0	7
DIRECTOR FINANCE	0.0	(0)	0	1	0	0	1	9	0	12
TREASURER	0.0	(0)	0	1	0	0	1	9	0	11
CORPORATE TAX	0.0	(0)	0	1	0	0	3	18	1	23
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.2	(0)	2	5	0	1	10	72	2	92
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.3	(0)	4	10	0	2	22	150	4	192
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.6	4	2	8	0	3	34	234	12	298
INFORMATION TECHNOLOGY	2.2	9	14	43	1	11	129	883	27	1,117
TOTAL ENTERPRISE SERVICES	2.8	12	16	51	1	14	163	1,117	39	1,415
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	2	3	10	0	3	31	211	6	267
OTHER EXPENSES	0.4	1	2	7	0	2	21	141	4	179
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	15	47	107	327	3	80	927	6,344	190	8,041
TOTAL DIVISIONAL EXPENSES	15	47	108	330	3	81	933	6,382	191	8,090
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(0)	16	45	0	14	153	1,044	37	1,311
DEPRECIATION :										
STEAM	2	(1)	33	95	-	17	142	971	16	1,275
HYDRO	1	(1)	11	33	-	6	49	336	6	441
WIND	1	(0)	9	26	-	5	39	269	5	353
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(0)	5	14	-	2	21	142	2	186
GAS TURBINE - OTHER	0	(0)	2	6	-	1	9	58	1	77
GENERATION BATTERIES	0	(0)	6	17	-	3	25	174	3	228
RADIAL TO GENERATION TRANS.	0	(0)	2	6	-	1	9	64	1	84
Transmission - HV (not aplicable as a separate item)	-	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	-	-	-	-	-	17	94	644	82	837
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	9	60	-	69
DISTRIBUTION - Other	0	-	-	-	-	-	4	27	-	31
DISTRIBUTION - Substations	1	-	-	-	-	-	26	177	-	204
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	60	410	-	471
DISTRIBUTION - OH Lines	1	-	-	-	-	-	35	239	-	274
DISTRIBUTION -UG Lines	0	-	-	-	-	-	8	58	-	66
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	81	555	-	638
DISTRIBUTION -Services	0	-	-	-	-	-	12	81	-	93
DISTRIBUTION -Meters	0	-	-	-	-	-	23	159	-	183
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	13	90	-	103
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	32	219	4	268
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	0	7	50	2	60
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	2	24	164	8	199
GENERALPROPERTY:NON- FUNCTIONILIZED	2	(1)	12	35	-	11	115	786	28	988
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	6	4	44	130	0	39	423	2,896	101	3,645
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	(0)	(0)	(3)	(9)	(0)	(3)	(29)	(201)	(7)	(253)
-9835.167042	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	35	55	246	731	4	197	2,317	15,853	481	19,921
	0	0	0	0	0	0	0	0	0	0
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	8	6	63	185	1	55	601	4,111	144	5,174
TOTAL NET EXPENSES	43.796	61	309	916	5	253	2,918	19,964	625	**25,095**
Generation	19.2	(14)	309	886	-	157	1,321	9,038	152	11,868
Transmission	-	-	-	-	-	94	512	3,502	444	4,553
Distribution	19.6	-	-	-	-	-	977	6,686	-	7,682
Retail	5.0	75	-	30	5	1	108	739	29	992
Total	43.796	61	309	916	5	253	2,918	19,964	**625.113**	25,095

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	22,950	747	23,697
(3)	NON-DIRECT	14,310	466	14,776
(4)	TOTAL OPER. & MAINT.	37,260	1,213	38,473
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	25,717	837	26,554
(8)	GENERAL PROPERTY	10,649	347	10,995
(9)	TOTAL DEPRECIATION	36,366	1,184	37,549
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	(3,065)	(100)	(3,165)
(13)	REGULATORY AMORTIZATION	1,384	45	1,429
(14)	GRANTS IN LIEU OF TAXES	9,246	301	9,547
(15)	TOTAL TAX	7,565	246	7,811
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	24,627	802	25,429
(19)	LESS: AFUDC INTEREST	(391)	(13)	(403)
(20)	INTEREST TOTAL	24,237	789	25,026
(21)				
(22)	**RETAINED EARNINGS**	34,405	1,120	35,525
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(284)	-	(284)
(25)				
(26)	**TOTAL**	139,548	4,553	144,101

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
	GENERATION FUNCTION				
(1)	FUEL	419,642	$0	$419,642	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	18,419	$8,521	$9,898	-
(3)	PURCHASES - BIOMASS	20,238	$5,486	$14,752	-
(4)	MARITIME LINK	199,832	$92,452	$107,380	
(5)	PURCHASES - WIND ERIS	33,314	15,411.3	17,902.4	-
(6)	PURCHASES - WIND NRIS	111,164	51,424.1	59,739.5	
(7)	IMPORTS	94,384	0	94,384.3	-
(8)	BUTU CAPACITY CREDIT	309	309	0	
(8)	OPER. & MAINT. - STEAM	111,230	51,459	59,771	-
(9)	OPER. & MAINT. - HYDRO	3,540	1,638	1,902	-
(10)	OPER. & MAINT. - WIND	15,757	7,290	8,467	-
(11)	OPER. & MAINT. - BIOMASS	12,691	5,871	6,819	-
(12)	OPER. & MAINT. - LM6000	1,213	561	652	-
(13)	OPER. & MAINT. - OTHER CT's	2,996	2,996	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,756	1,275	1,481	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,358.8	629	730	-
(18)	GRANTS IN LIEU OF TAXES	22,095	10,222	11,873	-
(19)	**Depreciation:**				
(20)	STEAM	46,689	21,600	25,089	-
(21)	HYDRO	16,136	7,465	8,671	-
(22)	WIND	12,941	5,987	6,954	-
(23)	LM6000	6,828	3,159	3,669	-
(24)	GAS TURBINE - OTHER	2,803	1,297	1,506	-
(25)	GENERATION BATTERIES	8,347	3,861	4,485	-
(26)	RADIAL TO GENERATION TRANS.	3,085	1,427	1,658	-
(27)	GENERAL PROPERTY	17,152	7,935	9,217	-
(28)					
(29)	INTEREST NET OF AFUDC	62,542	25,209	37,333	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-4,338	-1,748	-2,589	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,018	-1,339	-3,679	-
(35)	OTHER REVENUE	-3,347	-893	-2,454	-
(36)	RETURN (PROFIT/LOSS)	88,781	35,786	52,996	-
(37)					
(38)	**TOTAL GENERATION**	**$1,323,539**	**$365,289.62**	**$958,250**	**-**

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 aplicable 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**	**-**
(18)					
(19)	**Transmission - EHV and HV combined**				
(20)					
(21)	O&M - EHV Before Storm Expense	36,860	36,860	0	-
(22)	O&M - EHV Storm Expense	265	265	0	-
(23)	REG. AFFAIRS - ADVOCACY EXPENSE	135	135	0	-
(24)	GRANTS IN LIEU OF TAXES	9,246	9,246	0	-
(25)	**Depreciation:**				
(26)	TRANSMISSION	25,717	25,717	0	-
(27)	GENERAL PROPERTY	10,649	10,649	0	-
(28)					
(29)	INTEREST NET OF AFUDC	24,237	24,237	0	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-1,681	-1,681	0	-
(32)	**Non-Operating Revenue:**				
(33)	OTHER REVENUE	-284	-284	0	-
(34)	FCR DEFERRAL	0	0	0	-
(35)	RETURN (PROFIT/LOSS)	34,405	34,405	0	-
(36)					
(37)	**TOTAL - EHV and HV Combined**	**139,548**	**139,548**	**0**	**-**
(38)					
(39)	**TOTAL TRANSMISSION**	**$139,548**	**$139,548.28**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,076	$2,076	$0	-
(3)	OVERHEAD LINES Before Storm Expense	57,720	13,048	0	44,671.7
(4)	OVERHEAD LINES Storm Expense	25,923	8,699	0	17,223.7
(5)	UNDERGROUND LINES	814	212	0	602.1
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,671	0	0	1,670.8
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	313	81	0	231.8
(9)	GRANTS IN LIEU OF TAXES	17,071	9,520	0	7,550.4
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	2,996	1,501	0	1,494.9
(13)	DISTRIBUTION - Other	1,328	666	0	662.7
(14)	DISTRIBUTION - Substations	8,862	8,862	0	-
(15)	DISTRIBUTION - Poles and Fixtures	20,480	5,325	0	15,155.2
(16)	DISTRIBUTION - OH Lines	11,920	6,282	0	5,638.1
(17)	DISTRIBUTION -UG Lines	2,886	655	0	2,231.1
(18)	DISTRIBUTION -Line Transformers	27,744	27,744	0	-
(19)	DISTRIBUTION -Services	4,054	0	0	4,053.9
(20)	DISTRIBUTION -Meters	7,942	0	0	7,941.6
(21)	GENERAL PROPERTY	25,949	15,035	0	10,914.2
(22)					
(23)	INTEREST NET OF AFUDC	45,397	25,318	0	20,079.0
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	-3,149	-1,756	0	(1,392.6)
(26)	RETURN (PROFIT/LOSS)	64,443	35,940	0	28,503.1
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	814	814	0	-
(30)	GRANTS IN LIEU OF TAXES	327	327	0	-
(31)	DEPRECIATION	4,482	4,482	0	-
(32)	INTEREST NET OF AFUDC	870	870	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	-60	-60	0	-
(35)	RETURN (PROFIT/LOSS)	1,236	1,236	0	-
(36)	**Subtotal**	7,668	7,668	0	-
(37)					
(38)	POLE SERVICES	-16,364	-5,491	0	(10,873.0)
(39)	OTHER REVENUE	-723	-349	0	(373.5)
(40)					
(41)	**TOTAL DISTRIBUTION**	**$317,020**	**$161,034.80**	**$0**	**155,985.3**

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)					
(1)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,638	0	0	8,638.4
(2)	CALL CENTRE	13,495	0	0	13,495.2
(3)	BILLING SERVICES & PAYMENTS	3,800	0	0	3,800.1
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	730	0	0	729.7
(6)	METER SERVICES - FIELD	2,365	0	0	2,365.3
(7)	ELECT. WIRING INSPECT. - FIELD	7,627	0	0	7,626.9
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,969	0	0	4,968.7
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	28	0	0	28.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	426	0	0	426.4
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,251	0	0	6,250.7
(17)	INTEREST NET OF AFUDC	5,113	0	0	5,113.5
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	-355	0	0	(354.7)
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24)	NSF	(158.5)	0	0	(158.5)
(25)	RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26)	WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27)	AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28)	OTHER REVENUE	(142.9)	0	0	(142.9)
(29)	RETURN (PROFIT/LOSS)	7,259.1	0	0	7,259.1
(30)					
(31)	**TOTAL RETAIL**	**$41,234**	**$0**	**$0**	**41,234.1**
(32)					
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,821,342**	**$665,872.703**	**$958,249.870**	**197,219.4**

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	$111,230				
(4)	HYDRO O&M	3,540				
(5)	WIND O&M	15,757				
(6)	BIOMASS O&M	12,691				
(7)	LM6000 O&M	1,213				
(8)	OTHER CT's O&M	2,996				
(9)	GENERATION BATTERIES	$0				
(10)	RADIAL TO GENERATION TRANS.	$2,756				
(11)						
(12)	NET THERMAL O&M	$150,183				
(13)						
(14)	THERMAL O&M	$0			Intermediate Classification Factor	
(15)	HYDRO O&M	0		Was:	16%	
(16)	WIND O&M	0		Now:	0%	
(17)						
(18)	BIOMASS O&M	0				
(19)						
(20)	LM6000 O&M	0				
(21)						
(22)						
(23)	OTHER CT's O&M	0				
(24)						
(25)	THERMAL VARIABLE O&M	$0				
(26)						
(27)	THERMAL O&M	$111,230				
(28)						
(29)	HYDRO O&M	3,540				
(30)	WIND O&M	15,757				
(31)	BIOMASS O&M	12,691				
(32)	LM6000 O&M	1,213				
(33)	OTHER CT's O&M	2,996				
	GENERATION BATTERIES	0				
	RADIAL TO GENERATION TRANS.	2,756				
(34)						
(35)	NET THERMAL O&M D&E SPLIT	$150,183				
(36)						
(37)	THERMAL O&M DMD. ALLOC. %	46.26%				
(38)	THERMAL O&M ENG. ALLOC. %	53.74%				
(39)						
(40)	BIOMASS DEMAND ALLOC %	46.26%				
(41)						
(42)	BIOMASS ENERGY ALLOC %	53.74%				
(43)						
(44)		NRIS	ERIS			
(45)	WIND O&M DMD. ALLOC. %	46.26%	46.26%			
(46)	WIND O&M ENG. ALLOC. %	53.74%	53.74%			
(47)						
(48)						
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%				
(50)						
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%				
(52)						
(53)		**DEMAND**	**ENERGY**		**CUSTOMER**	
(54)						
(55)	GEN. PROP. ALLOC. - GEN.	7,935	9,217		0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0		0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,649	0		0	
(58)	GEN. PROP. ALLOC. - DIST.	15,035	0		10,914	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0		6,251	
(60)						
(61)	TOTAL	33,619	9,217		17,165	

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	8,521	5,474.31	279.46	1,516.52	172.86	155.35	199.69	309.97	255.53	118.10	39.63	See BCF File
(3)	PURCHASES - BIOMASS	5,486	3,523.99	179.90	976.23	111.28	100.00	128.55	199.54	164.49	76.03	25.51	See BCF File
(4)	MARITIME LINK	92,452	59,392.76	3,032.00	16,453.20	1,875.46	1,685.40	2,166.51	3,362.97	2,772.32	1,281.35	429.97	See BCF File
(5)	PURCHASES - WIND ERIS	15,411	9,900.52	505.42	2,742.68	312.63	280.95	361.15	560.59	462.13	213.60	71.67	See BCF File
(6)	PURCHASES - WIND NRIS	51,424	33,035.77	1,686.48	9,151.69	1,043.18	937.46	1,205.07	1,870.57	1,542.03	712.72	239.16	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	309	198.22	10.12	54.91	6.26	5.63	7.23	11.22	9.25	4.28	1.44	See BCF File
(9)	OPER. & MAINT. - STEAM	51,459	33,058	1,688	9,158	1,044	938	1,206	1,872	1,543	713	239	D-3A
(10)	OPER. & MAINT. - HYDRO	1,638	1,052	54	291	33	30	38	60	49	23	8	D-3A
(11)	OPER. & MAINT. - WIND	7,290	4,683	239	1,297	148	133	171	265	219	101	34	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,871	3,772	193	1,045	119	107	138	214	176	81	27	D-3A
(13)	OPER. & MAINT. - LM6000	561	360	18	100	11	10	13	20	17	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	2,996	1,925	98	533	61	55	70	109	90	42	14	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.	1,275	819	42	227	26	23	30	46	38	18	6	D-3A
(17)	DSM	0											See DSM Allocation
(18)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-14
(19)	REG. AFFAIRS - ADVOCACY EXPENSE	629	305	48	247	0	28	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,222	6,567	335	1,819	207	186	240	372	307	142	48	P-7
(20)	DEPRECIATION	52,732	33,876	1,729	9,384	1,070	961	1,236	1,918	1,581	731	245	EXH 6D
(21)	INTEREST NET OF AFUDC	25,209	16,195	827	4,486	511	460	591	917	756	349	117	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	-1,748	-1,123	-57	-311	-35	-32	-41	-64	-52	-24	-8	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,339	-860	-44	-239	-27	-24	-31	-49	-40	-19	-6	O-8
(26)	OTHER REVENUE	-893	-573	-29	-159	-18	-16	-21	-32	-27	-12	-4	O-8
(27)	RETURN (PROFIT/LOSS)	35,786	22,989	1,174	6,369	726	652	839	1,302	1,073	496	166	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,165	7,173	366	1,987	226	204	262	406	335	155	52	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-9,537	0	0	0	0	0	0	0	-9,537	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	9,537	6,127	313	1,697	193	174	223	347	286	132	44	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-954	0	0	0	0	0	0	0	-954	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	954	613	31	170	19	17	22	35	29	13	4	D-3B
(34)													
(35)	**TOTAL GENERATION**	365,289.62	248,483	12,717	68,997	7,837	7,070	9,053	2,887	1,093	5,354	1,797	
(36)													
(37)	**TRANSMISSION**	365,290	0										
(38)													
(39)	Transmission - HV (not aplicable 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	36,860	23,679	1,209	6,560	748	672	864	1,341	1,105	511	171	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	265	170	9	47	5	5	6	10	8	4	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	135	66	10	53	0	6	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	9,246	5,940	303	1,645	188	169	217	336	277	128	43	P-8B
(5)	DEPRECIATION	36,366	23,362	1,193	6,472	738	663	852	1,323	1,090	504	169	EXH 6D
(6)	INTEREST NET OF AFUDC	24,237	15,570	795	4,313	492	442	568	882	727	336	113	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	-1,681	-1,080	-55	-299	-34	-31	-39	-61	-50	-23	-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	-284	-182	-9	-51	-6	-5	-7	-10	-8	-4	-1	O-9B
(12)	RETURN (PROFIT/LOSS)	34,405	22,102	1,128	6,123	698	627	806	1,251	1,032	477	160	P-15B
(13)													
(14)	**TOTAL - EHV**	139,548	89,627	4,582	24,864	2,828	2,547	3,267	5,071	4,181	1,932	648	
(15)													
(16)	**TOTAL TRANSMISSION**	139,548.28	89,627	4,582	24,864	2,828	2,547	3,267	5,071	4,181	1,932	648	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,035	16,175	888	4,712	435	520	622	359	0	104	220	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	81	40	6	32	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,520	6,511	359	1,881	113	208	233	99	0	27	89	P-9
(22)	DEPRECIATION	66,069	45,185	2,488	13,055	784	1,447	1,620	688	0	186	616	EXH 6D
(23)	INTEREST NET OF AFUDC	25,318	17,305	953	5,000	302	554	621	265	0	72	246	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	-1,756	-1,200	-66	-347	-21	-38	-43	-18	0	-5	-17	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-5,491	-3,734	-206	-1,083	-78	-120	-138	-63	0	-19	-51	P-21
(27)	OTHER REVENUE	-349	-226	-12	-66	-4	-7	-8	-4	0	-1	-20	O-10
(28)	RETURN (PROFIT/LOSS)	35,940	24,565	1,353	7,098	429	787	882	376	0	102	349	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	814	0	0	0	0	0	0	0	0	0	814	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33)	Depreciation	4,482	0	0	0	0	0	0	0	0	0	4,482	EXH 6D
(34)	INTEREST NET OF AFUDC	870	0	0	0	0	0	0	0	0	0	870	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	-60	0	0	0	0	0	0	0	0	0	-60	P-16B
(37)	RETURN (PROFIT/LOSS)	1,236	0	0	0	0	0	0	0	0	0	1,236	P-16B
(38)	**Subtotal**	7,668	0	0	0	0	0	0	0	0	0	7,668	
(39)													
(40)	**TOTAL DISTRIBUTION**	161,034.80	104,620	5,763	30,282	1,960	3,354	3,790	1,701	0	466	9,099	
(41)													
(42)	**TOTAL DEMAND**	**$665,872.703**	**$442,731**	**$23,062**	**$124,143**	**$12,624**	**$12,972**	**$16,110**	**$9,660**	**$5,274**	**$7,752**	**$11,544**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$419,642	217,347.9	14,527.7	89,922.6	13,885.9	10,217.3	17,202.3	26,419.3	22,053.8	5,009.6	3,055.8	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$9,898	4,876.6	339.3	2,166.3	352.9	253.5	438.2	680.0	605.2	108.0	77.8	See BCF
(3)	PURCHASES - BIOMASS	$14,752	7,315.54	510.35	3,239.30	525.57	376.22	643.21	999.64	863.08	164.87	114.27	See BCF
(4)	MARITIME LINK	$107,380	52,769.6	3,688.9	23,587.2	3,852.9	2,743.3	4,753.9	7,406.0	6,553.0	1,178.7	846.4	See BCF
(5)	PURCHASES - WIND ERIS	$17,902	8,950.43	614.49	3,890.75	625.65	452.80	777.00	1,199.21	1,055.06	199.02	137.97	See BCF
(6)	PURCHASES - WIND NRIS	$59,740	29,991.35	2,047.27	12,931.72	2,068.06	1,503.59	2,579.43	3,978.77	3,513.73	667.09	458.54	See BCF
(7)	IMPORTS	$94,384	45,040.38	3,236.93	21,009.25	3,525.19	2,473.09	4,349.47	6,849.60	6,128.67	995.95	775.79	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	59,771	30,410	2,060	12,894	2,029	1,480	2,521	3,891	3,346	693	449	E-1A
(9)	OPER. & MAINT. - HYDRO	1,902	968	66	410	65	47	80	124	106	22	14	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,467	4,308	292	1,827	287	210	357	551	474	98	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,819	3,470	235	1,471	231	169	288	444	382	79	51	E-1A
(12)	OPER. & MAINT. - LM6000	652	332	22	141	22	16	27	42	36	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	1,481	753	51	319	50	37	62	96	83	17	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	730	355	56	287	0	32	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	11,873	6,041	409	2,561	403	294	501	773	665	138	89	P-10
(19)	DEPRECIATION	61,249	31,162	2,111	13,213	2,079	1,516	2,583	3,987	3,429	710	460	EXH 6D
(20)	INTEREST NET OF AFUDC	37,333	18,994	1,286	8,054	1,267	924	1,575	2,430	2,090	433	280	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	-2,589	-1,317	-89	-559	-88	-64	-109	-169	-145	-30	-19	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,679	(1,863.84)	(127.00)	(796.64)	(125.86)	(91.55)	(155.92)	(240.98)	(206.82)	(42.34)	(27.73)	O-11
(26)	OTHER REVENUE	-2,454	-1,243	-85	-531	-84	-61	-104	-161	-138	-28	-18	O-11
(27)	RETURN (PROFIT/LOSS)	52,996	26,963	1,826	11,433	1,799	1,312	2,235	3,450	2,967	614	398	P-17
(28)													
(29)	**TOTAL GENERATION**	958,250	485,621	33,077	207,472	32,771	23,840	40,604	62,750	53,861	11,033	7,221	
(30)													
(31)	**TRANSMISSION**												
(32)													
(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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$958,249.870**	**$485,621**	**$33,077**	**$207,472**	**$32,771**	**$23,840**	**$40,604**	**$62,750**	**$53,861**	**$11,033**	**$7,221**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$64,168	$58,017	$3,267	$1,443	$2	$271	$18	$3	$0	$0	$1,147	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	232	113	18	91	0	10	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,550	6,742	383	258	1	49	4	1	0	0	112	P-12
(6)	DEPRECIATION	48,092	42,945	2,443	1,646	3	311	27	6	0	0	711	EXH 6D
(7)	INTEREST NET OF AFUDC	20,079	17,944	1,020	672	1	127	11	2	0	0	301	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	-1,393	-1,245	-71	-47	-0	-9	-1	-0	-0	-0	-21	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-10,873	-9,849	-553	-226	-0	-42	-2	-0	0	-0	-199	P-22
(12)	OTHER REVENUE	-373	-335	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	28,503	25,473	1,448	954	2	180	15	3	0	0	427	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	155,985.280	139,805	7,936	4,780	9	895	72	15	0	0	2,471	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	9,991.763	7,441	943	822	33	120	53	50	42	1	486	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,638.404	5,191	901	1,426	203	155	249	394	0	24	95	O-15
(20)	CALL CENTRE	13,495.153	10,994	740	863	60	116	88	92	80	7	454	C-3
(21)	BILLING SERVICES	3,800.085	3,096	208	243	17	33	25	26	23	2	128	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	729.719	46	66	116	106	76	80	113	3	123	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,968.679	4,174	118	608	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	28.462	14	2	11	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	426.358	381	22	15	0	3	0	0	0	0	6	N/A
(29)	DEPRECIATION	6,250.665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30)	INTEREST NET OF AFUDC	5,113.484	4,019	215	495	57	62	104	104	0	19	38	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	(354.659)	-279	-15	-34	-4	-4	-7	-7	-0	-1	-3	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38)	WIRING INSPECTIONS	(7,253.478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39)	AMI OPT OUT CHARGE	(830.884)	-701	-47	-55	-4	-7	-6	-6	-5	-0	0	C-6
(40)	OTHER REVENUE	(142.920)	-110	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	7,259.065	5,706	306	703	80	88	148	147	0	28	54	N/A
(42)													
(43)	**TOTAL RETAIL**	41,233.719	32,183	2,594	3,351	414	527	297	701	116	176	876	
(44)	-		32,183										
(45)	**TOTAL CUSTOMER**	**197,218.999**	**171,988**	**10,530**	**8,131**	**423**	**1,422**	**369**	**716**	**116**	**176**	**3,347**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,821,342**	**$1,100,341**	**$66,670**	**$339,746**	**$45,818**	**$38,234**	**$57,082**	**$73,126**	**$59,250**	**$18,961**	**$22,113**	$22,113

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	$897,301	$477,817	$30,658	$187,642	$28,358	$21,185	$34,812	$53,847	$45,978	$10,729	$6,274
(4) Non-FAM-related	434,603	260,828	15,422	90,553	12,505	9,919	15,157	12,273	9,387	5,759	2,801
(5) Non-Operating Revenue Credit	-8,364	-4,540	-285	-1,726	-255	-193	-312	-483	-412	-101	-57
(6) **Subtotal**	1,323,539	734,105	45,795	276,469	40,608	30,910	49,657	65,637	54,954	16,387	9,018
(7)											
(8) **Transmission**											
(9) **Operating Costs**											
(10) EHV	$139,832	$89,809	$4,592	$24,914	$2,834	$2,553	$3,274	$5,082	$4,189	$1,936	$650
(11) HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12) Subtotal	$139,832	$89,809	$4,592	$24,914	$2,834	$2,553	$3,274	$5,082	$4,189	$1,936	$650
(13) Non-Operating Revenue Credit	($284)	($182)	($9)	($51)	($6)	($5)	($7)	($10)	($8)	($4)	($1)
(14) **Subtotal**	$139,548	$89,627	$4,582	$24,864	$2,828	$2,547	$3,267	$5,071	$4,181	$1,932	$648
(15)											
(16) **Distribution**											
(17) Non-Streetlight-related	$326,439	$258,570	$14,488	$36,449	$2,051	$4,421	$4,010	$1,784	$0	$486	$4,179
(18) Streetlight-related	$7,668	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,668
(19) Non-Operating Revenue Credit	($17,087)	($14,145)	($790)	($1,386)	($83)	($171)	($148)	($67)	($0)	($20)	($277)
(20) **Subtotal**	$317,020	$244,426	$13,699	$35,063	$1,968	$4,250	$3,862	$1,717	$0	$466	$11,570
(21)											
(22) **Retail**											
(23) Operating Costs	$60,347	$46,365	$3,824	$5,483	$552	$759	$743	$920	$148	$203	$1,350
(24) Non-Operating Revenue Credit	($19,113)	($14,182)	($1,230)	($2,132)	($138)	($232)	($446)	($219)	($32)	($27)	($474)
(25) **Subtotal**	$41,234	$32,183	$2,594	$3,351	$414	$527	$297	$701	$116	$176	$876
(26)											
(27) **Total**	**$1,821,342**	**$1,100,341**	**$66,670**	**$339,746**	**$45,818**	**$38,234**	**$57,082**	**$73,126**	**$59,250**	**$18,961**	**$22,113**
(28)											
(29) **Costs by Functional Areas (relative shares)**											
(30) Generation	73%	67%	69%	81%	89%	81%	87%	90%		86%	41%
(31) Transmission	8%	8%	7%	7%	6%	7%	6%	7%		10%	3%
(32) Distribution	17%	22%	21%	10%	4%	11%	7%	2%		2%	52%
(33) Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(34) **Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)											
(36) **AVERAGE CUSTOMER COST CALC**											
(37) **Customer Related Costs**											
(38) Distribution bfr Non-Operationg Credit	167,232	149,990	8,508	5,018	9	940	75	16	0	0	2,676
(39) Retail bfr Non-Operatin Credit	60,347	46,365	3,824	5,483	552	759	743	920	148	203	1,350
(40) Subtotal	227,579	196,355	12,332	10,501	561	1,699	818	935	148	203	4,027
(41)											
(42) **Misc Rev Credit**											
(43) Distribution	(11,246.5)	-10,184	-572	-237	-0	-44	-2	-0	-0	-0	-206
(44) Retail	(19,113.5)	-14,182	-1,230	-2,132	-138	-232	-446	-219	-32	-27	-474
(45) Total	(30,359.9)	-24,366	-1,802	-2,369	-139	-277	-449	-219	-32	-27	-680
(46)											
(47) **Total**	197,219.0	171,988	10,530	8,131	423	1,422	369	716	116	176	3,347
(48) % of Total Cost	10.8%	15.6%	15.8%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.1%
(49)											
(50) Customers	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903
(51) Bill Months	6,478,161	5,867,114	329,312	134,880	240	25,219	2,105	434	12	12	118,832
(52)											
(53) **Average Monthly Cost per Customer**	**30.44**	**29.3140**	**31.98**	**60.28**	**1,762.09**	**56.39**	**175.30**	**1,651.36**		**14,672.07**	**28.17**

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

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Peak Dmd. in KWs (at Generator) 69,594
(4) Int Credit Amount 11,165
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

(9)			Demand Usage				Annual Credit Amount Calculation					
			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($13.107)	($9,537,434)	10.0%	($1.311)	($953,743)	($10,491,177)
(12)	Int Credit Amount - PHP	9,537										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	727,660										
(17)	Int Credit Amount - PHP	954										

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	$2,076	$1,372	$75	$401	$51	$44	$56	$47	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Expense	13,048	8,796	483	2,562	229	283	336	185	0	54	120	P-1
(5)	OVERHEAD LINES Storm Expense	8,699	5,864	322	1,708	152	189	224	124	0	36	80	P-1
(6)	UNDERGROUND LINES	212	143	8	42	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,849	16,175	888	4,712	435	520	622	359	0	104	1,034	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Expense	44,672	40,466	2,271	930	1	174	8	1	0	0	820	P-2
(19)	OVERHEAD LINES Storm Expense	17,224	15,602	876	359	0	67	3	1	0	0	316	P-2
(20)	UNDERGROUND LINES	602	545	31	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,671	1,404	89	141	1	28	6	2	0	0	0	P-6
(23)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)													
(27)	**TOTAL CUSTOMER**	64,168	58,017	3,267	1,443	2	271	18	3	0	0	1,147	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	9,992	7,441	943	822	33	120	53	50	42	1	486	EXHIBIT 6B
(33)	**TOTAL RETAIL**	9,992	7,441	943	822	33	120	53	50	42	1	486	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,076	1,372	75	401	51	44	56	47	0	12	19	P-3
(38)	OVERHEAD LINES	83,642	70,728	3,952	5,558	382	712	572	311	0	91	1,335	P-1
(39)	UNDERGROUND LINES	814	688	38	54	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,663	8,845	1,032	963	34	147	60	52	42	1	486	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**	**$99,009**	**$81,634**	**$5,098**	**$6,977**	**$470**	**$910**	**$693**	**$413**	**$42**	**$105**	**$2,666**	

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	$7,441	$1,995	$5,447
(2) SMALL GENERAL	943	134	809
(3) GENERAL	822	156	666
(4) GENERAL LARGE	33	11	22
(5) SMALL INDUSTRIAL	120	21	98
(6) MEDIUM INDUSTRIAL	53	16	37
(7) LARGE INDUSTRIAL	50	17	34
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	486	0	486
(11) TOTAL	$9,992	$2,365	$7,627
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	$4,174	$0	$4,174	$0	$4,174
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,174	$795	$4,968.7	$0	$4,968.68
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

EXHIBIT 6D
Page 1 of 2

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	$21,600	$13,876	$708	$3,844	$438	$394	$506	$786	$648	$299	$100	D-3A
(5)	HYDRO PRODUCTION	7,465	4,796	245	1,329	151	136	175	272	224	103	35	D-3A
(6)	WIND PRODUCTION	5,987	3,846	196	1,065	121	109	140	218	180	83	28	D-3A
(7)	LM6000 PRODUCTION	3,159	2,029	104	562	64	58	74	115	95	44	15	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,297	833	43	231	26	24	30	47	39	18	6	D-3A
(9)	GENERATION BATTERIES	3,861	2,481	127	687	78	70	90	140	116	54	18	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,427	917	47	254	29	26	33	52	43	20	7	D-3A
(11)	GENERAL PROPERTY	7,935	5,098	260	1,412	161	145	186	289	238	110	37	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	52,732	33,876	1,729	9,384	1,070	961	1,236	1,918	1,581	731	245	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	D-3B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-8A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV	25,717	16,521	843	4,577	522	469	603	935	771	356	120	D-3A
(21)	GENERAL PROPERTY	10,649	6,841	349	1,895	216	194	250	387	319	148	50	P-8B
(22)	TOTAL - EHV	36,366	23,362	1,193	6,472	738	663	852	1,323	1,090	504	169	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	36,366	23,362	1,193	6,472	738	663	852	1,323	1,090	504	169	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29)	DISTRIBUTION - Other	666	455	25	132	8	15	16	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	8,862	6,061	334	1,751	105	194	217	92	0	25	83	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,325	3,642	201	1,052	63	117	131	55	0	15	50	P-9
(32)	DISTRIBUTION - OH Lines	6,282	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33)	DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	27,744	18,974	1,045	5,482	329	608	680	289	0	78	259	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,482	0	0	0	0	0	0	0	0	0	4,482	Direct
(38)	GENERAL PROPERTY	15,035	10,282	566	2,971	178	329	369	156	0	42	140	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	70,551	45,185	2,488	13,055	784	1,447	1,620	688	0	186	5,097	
(41)													
(42)	**TOTAL DEMAND**	**159,648**	**102,423**	**5,410**	**28,911**	**2,591**	**3,071**	**3,708**	**3,929**	**2,672**	**1,421**	**5,512**	

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	25,089	12,764	865	5,412	852	621	1,058	1,633	1,405	291	188	E-1A
(5)	HYDRO PRODUCTION	8,671	4,411	299	1,871	294	215	366	564	485	100	65	E-1A
(6)	WIND PRODUCTION	6,954	3,538	240	1,500	236	172	293	453	389	81	52	E-1A
(7)	LM6000 PRODUCTION	3,669	1,867	126	792	125	91	155	239	205	43	28	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,506	766	52	325	51	37	64	98	84	17	11	E-1A
(9)	GENERATION BATTERIES	4,485	2,282	155	968	152	111	189	292	251	52	34	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,658	843	57	358	56	41	70	108	93	19	12	E-1A
(11)	GENERAL PROPERTY	9,217	4,689	318	1,988	313	228	389	600	516	107	69	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	61,249	31,162	2,111	13,213	2,079	1,516	2,583	3,987	3,429	710	460	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**61,249**	**31,162**	**2,111**	**13,213**	**2,079**	**1,516**	**2,583**	**3,987**	**3,429**	**710**	**460**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33)	DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,155	13,533	770	519	1	98	8	2	0	0	224	P-12
(36)	DISTRIBUTION - OH Lines	5,638	5,035	286	193	0	36	3	1	0	0	83	P-12
(37)	DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40)	DISTRIBUTION -Meters	7,942	7,092	403	272	1	51	4	1	0	0	117	P-12
(41)	GENERAL PROPERTY	10,914	9,746	554	374	1	71	6	1	0	0	161	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	48,092	42,945	2,443	1,646	3	311	27	6	0	0	711	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)													
(51)	**TOTAL CUSTOMER**	**54,342**	**48,526**	**2,760**	**1,860**	**4**	**352**	**30**	**7**	**0**	**0**	**803**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$275,239**	**$182,111**	**$10,281**	**$43,984**	**$4,674**	**$4,939**	**$6,322**	**$7,922**	**$6,101**	**$2,131**	**$6,775**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	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	622,523	602,234	0.967	5,864	15,602	21,466	0	-	0	170	-	170	13,290	8,347	21,636	12,857	8,074	20,931
(2) SMALL GENERAL	36,012	37,156	1.032	322	876	1,198	0	-	0	9	-	9	741	465	1,206	765	480	1,245
(3) GENERAL	152,104	158,234	1.040	1,708	359	2,066	0	-	0	47	-	47	1,298	815	2,113	1,350	848	2,199
(4) GENERAL LARGE	17,460	18,202	1.042	152	0	153	0	-	0	5	-	5	97	61	158	101	64	165
(5) SMALL INDUSTRIAL	17,049	17,752	1.041	189	67	256	0	-	0	5	-	5	160	100	260	167	105	271
(6) MEDIUM INDUSTRIAL	22,271	23,231	1.043	224	3	227	0	-	0	6	-	6	144	90	234	150	94	244
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	19,278	20,098	1.043				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,717	10,485	6.108	124	1	124							76	48	124	466	292	758
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,232	8,530	1.036	36	0	36	0	-	0	4	-	4	25	15	40	25	16	41
(12) UNMETERED	15,839	15,834	1.000	80	316	396	0	-	0	1	-	1	244	153	397	244	153	397
(13) SUB-TOTAL	910,768	901,271	0.990	8,699	17,224	25,923	0	-	0	257	-	257	16,080	10,099	26,179	16,130	10,130	26,261
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	25,924	NA	NA	0	NA	NA	258	16,082	10,100	26,182	16,132	10,131.4	26,263

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$768,411	$366,291.8	$37,488	$54,879	$26,963	$119,330	$485,621	5,213,777	---	9.314	---
(2)	Reliability (Demand)	655,174	$111,525.6	44,542	69,426	22,989	136,958	248,483	11,807,265	$21.045	---	---
(3)	**Total Generation**	$1,423,586	$477,817	$82,030	$124,305	$49,952	$256,287	$734,105		$21.045	9.314	$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		6,802,319									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.165	1.573	2.384	0.958	4.916	14.080				
	Transmission/Distribution											
(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	629,899	0	23,733	43,792	22,102	89,627	89,627	11,807,265	$7.591	---	---
(13)	**Total Transmission**	$629,899	$0	$23,733	$43,792	$22,102	$89,627	$89,627		$7.591	-	$0.000
(14)	Delivery -- Dist. (Demand)	700,088	0	$12,254	67,801	24,565	104,620	104,620	11,807,265	$8.861	---	---
(15)	Delivery -- Dist. (Customer)	725,954	0	$47,946	66,387	25,473	139,805	139,805	5,867,114	---	---	$23.829
(16)	**Total Distribution**	1,426,041	0	60,200	134,188	50,038	244,426	244,426		$8.861	-	$23.829
(17)	**Total Transmission/Distribution**	$2,055,940	$0	$83,933	$177,979	$72,141	$334,053	$334,053		$16.452	-	$23.829
(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	1.610	3.414	1.384	6.407	6.407				
	Retail											
(20)	Customer -- Field		0	$4,141			$4,141	$4,141	5,867,114	0.000	0.000	$0.706
(21)	Customer -- Head Office	159,492	0	1,638	9,703	5,706	17,047	17,047	5,867,114	0.000	0.000	$2.906
(22)	**Total Customer**	159,492	0	5,780	9,703	5,706	21,189	21,189	5,867,114	$0.000	-	$3.612
(23)	Marketing		0	10,994			10,994	10,994	5,867,114	0.000	0.000	$1.874
(24)	**Total Retail**	$159,492	$0	$16,774	$9,703	$5,706	$32,183	32,183	5,867,114	0	-	$5.486
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost ($/month)		---	$2.859			$2.859	$2.859				
(27)	**TOTAL**	**$3,639,018**	**$477,817.4**	**$182,737**	**$311,988**	**$127,799**	**$622,523**	**$1,100,341**		$37.497	9.314	$29.315
(28)	**Unit Cost (cents/kW.h)**		**9.165**	**3.505**	**5.984**	**2.451**	**11.940**	**21.104**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,043	$24,965	$2,570	$3,717	$1,826	$8,113	$33,077	353,434	---	9.359	---
(2)	Reliability (Demand)	33,447	$5,693	2,306	3,544	1,174	7,024	12,717	748,952	$16.980	---	---
(3)	**Total Generation**	$85,490	$30,658	$4,876	$7,261	$3,000	$15,137	$45,795		$16.980	9.359	$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)		8.674	1.380	2.054	0.849	4.283	12.957				
	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	32,156	0	1,219	2,236	1,128	4,582	4,582	748,952	$6.118	---	---
(13)	**Total Transmission**	$32,156	$0	$1,219	$2,236	$1,128	$4,582	$4,582		$6.118	-	$0.000
(14)	Delivery -- Dist. (Demand)	38,553	0	676	3,734	1,353	5,763	5,763	748,952	$7.694	---	---
(15)	Delivery -- Dist. (Customer)	41,264	0	2,713	3,775	1,448	7,936	7,936	329,312	---	---	$24.099
(16)	**Total Distribution**	79,817	0	3,389	7,509	2,801	13,699	13,699		$7.694	-	$24.099
(17)	**Total Transmission/Distribution**	$111,974	$0	$4,607	$9,745	$3,929	$18,281	$18,281		$13.812	-	$24.099
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.304	2.757	1.112	5.172	5.172				
	Retail											
(20)	Customer -- Field		0	$808			$808	$808	329,312	0.000	0.000	$2.454
(21)	Customer -- Head Office	10,725	0	201	539	306	1,046	1,046	329,312	0.000	0.000	$3.177
(22)	**Total Customer**	10,725	0	1,009	539	306	1,854	1,854	329,312	$0.000	-	$5.631
(23)	Marketing		0	740			740	740	329,312	0.000	0.000	$2.247
(24)	**Total Retail**	$10,725	$0	$1,749	$539	$306	$2,594	2,594	329,312	0	-	$7.878
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost ($/month)		---	$5.311			$5.311	$5.311				
(27)	**TOTAL**	**$208,189**	**$30,658**	**$11,232**	**$17,545**	**$7,234**	**$36,012**	**$66,670**		$30.792	9.359	$31.977
(28)	**Unit Cost (cents/kW.h)**		**8.674**	**3.178**	**4.964**	**2.047**	**10.189**	**18.863**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$325,823	$156,747	$16,022	$23,270	$11,433	$50,725	$207,472	2,219,406	---	9.348	---
(2)	Reliability (Demand)	181,499	$30,895	12,501	19,233	6,369	38,102	68,997	4,096,798	$16.842	---	---
(3)	**Total Generation**	$507,322	$187,642	$28,523	$42,503	$17,801	$88,827	$276,469		$16.842	9.348	$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)		8.455	1.285	1.915	0.802	4.002	12.457				
	Transmission/Distribution											
(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	174,497	0	6,610	12,131	6,123	24,864	24,864	4,096,798	$6.069	---	---
(13)	**Total Transmission**	$174,497	$0	$6,610	$12,131	$6,123	$24,864	$24,864		$6.069	-	$0.000
(14)	Delivery -- Dist. (Demand)	202,286	0	3,595	19,589	7,098	30,282	30,282	4,096,798	$7.392	---	---
(15)	Delivery -- Dist. (Customer)	27,189	0	1,297	2,530	954	4,780	4,780	134,880	---	---	$35.442
(16)	**Total Distribution**	229,475	0	4,892	22,119	8,052	35,063	35,063		$7.392	-	$35.442
(17)	**Total Transmission/Distribution**	$403,972	$0	$11,501	$34,250	$14,175	$59,926	$59,926		$13.461	-	$35.442
(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	0.518	1.543	0.639	2.700	2.700				
	Retail											
(20)	Customer -- Field		0	$777			$777	$777	134,880	0.000	0.000	$5.764
(21)	Customer -- Head Office	21,123	0	317	689	703	1,710	1,710	134,880	0.000	0.000	$12.677
(22)	**Total Customer**	21,123	0	1,095	689	703	2,487	2,487	134,880	$0.000	-	$18.441
(23)	Marketing		0	863			863	863	134,880	0.000	0.000	$6.401
(24)	**Total Retail**	$21,123	$0	$1,958	$689	$703	$3,351	3,351	134,880	0	-	$24.842
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost ($/month)		---	$14.518			$14.518	$14.518				
(27)	**TOTAL**	**$932,417**	**$187,642**	**$41,982**	**$77,442**	**$32,679**	**$152,104**	**$339,746**		$30.303	9.348	$60.284
(28)	**Unit Cost (cents/kW.h)**		**8.455**	**1.892**	**3.489**	**1.472**	**6.853**	**15.308**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$51,264	$24,836	$2,475	$3,661	$1,799	$7,935	$32,771	358,568	---	9.139	---
(2)	Reliability (Demand)	20,689	$3,522	1,397	2,192	726	4,315	7,837	638,846	$12.267	---	---
(3)	**Total Generation**	$71,953	$28,358	$3,872	$5,853	$2,525	$12,250	$40,608		$12.267	9.139	$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)		7.909	1.080	1.632	0.704	3.416	11.325				
	Transmission/Distribution											
(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	19,890	0	747	1,383	698	2,828	2,828	638,846	$4.427	---	---
(13)	**Total Transmission**	$19,890	$0	$747	$1,383	$698	$2,828	$2,828		$4.427	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,219	0	353	1,178	429	1,960	1,960	638,846	$3.067	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.076
(16)	**Total Distribution**	12,274	0	355	1,183	431	1,968	1,968		$3.067	-	$37.076
(17)	**Total Transmission/Distribution**	$32,164	$0	$1,102	$2,566	$1,129	$4,797	$4,797		$7.494	-	$37.076
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.307	0.716	0.315	1.338	1.338				
	Retail											
(20)	Customer -- Field		0	$28			$28	$28	240	0.000	0.000	$118.203
(21)	Customer -- Head Office	2,247	0	192	53	80	325	325	240	0.000	0.000	$1,356.106
(22)	**Total Customer**	2,247	0	220	53	80	354	354	240	$0.000	-	$1,474.309
(23)	Marketing		0	60			60	60	240	0.000	0.000	$250.709
(24)	**Total Retail**	$2,247	$0	$281	$53	$80	$414	414	240	0	-	$1,725.018
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,169.260			$1,169.260	$1,169.260				
(27)	**TOTAL**	**$106,364**	**$28,358**	**$5,255**	**$8,472**	**$3,734**	**$17,460**	**$45,818**		$19.761	9.139	$1,762.094
(28)	**Unit Cost (cents/kW.h)**		**7.909**	**1.465**	**2.363**	**1.041**	**4.869**	**12.778**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$37,388	$18,020	$1,838	$2,670	$1,312	$5,820	$23,840	255,142	---	9.344	---
(2)	Reliability (Demand)	18,592	$3,165	1,283	1,970	652	3,906	7,070	488,281	$14.480	---	---
(3)	**Total Generation**	$55,980	$21,185	$3,121	$4,640	$1,964	$9,725	$30,910		$14.480	9.344	$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)		8.303	1.223	1.819	0.770	3.812	12.115				
	Transmission/Distribution											
(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	17,875	0	678	1,243	627	2,547	2,547	488,281	$5.217	---	---
(13)	**Total Transmission**	$17,875	$0	$678	$1,243	$627	$2,547	$2,547		$5.217	-	$0.000
(14)	Delivery -- Dist. (Demand)	22,418	0	396	2,171	787	3,354	3,354	488,281	$6.869	---	---
(15)	Delivery -- Dist. (Customer)	5,139	0	237	478	180	895	895	25,219	---	---	$35.504
(16)	**Total Distribution**	27,558	0	633	2,649	967	4,250	4,250		$6.869	-	$35.504
(17)	**Total Transmission/Distributior**	$45,433	$0	$1,311	$3,892	$1,594	$6,797	$6,797		$12.086	-	$35.504
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.514	1.525	0.625	2.664	2.664				
	Retail											
(20)	Customer -- Field		0	$115			$115	$115	25,219	0.000	0.000	$4.559
(21)	Customer -- Head Office	2,736	0	107	101	88	295	295	25,219	0.000	0.000	$11.711
(22)	**Total Customer**	2,736	0	222	101	88	410	410	25,219	$0.000	-	$16.270
(23)	Marketing		0	116			116	116	25,219	0.000	0.000	$4.617
(24)	**Total Retail**	$2,736	$0	$338	$101	$88	$527	527	25,219	0	-	$20.887
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost ($/month)		---	$13.402			$13.402	$13.402				
(27)	**TOTAL**	**$104,148**	**$21,185**	**$4,770**	**$8,633**	**$3,646**	**$17,049**	**$38,234**		$26.566	9.344	$56.391
(28)	**Unit Cost (cents/kW.h)**		**8.303**	**1.869**	**3.384**	**1.429**	**6.682**	**14.985**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$63,698	$30,744	$3,076	$4,549	$2,235	$9,860	$40,604	438,585	---	9.258	---
(2)	Reliability (Demand)	23,899	$4,068	1,614	2,533	839	4,985	9,053	694,524	$13.035	---	---
(3)	**Total Generation**	$87,598	$34,812	$4,690	$7,082	$3,074	$14,845	$49,657		$13.035	9.258	$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)		7.937	1.069	1.615	0.701	3.385	11.322				
	Transmission/Distribution											
(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	22,977	0	863	1,597	806	3,267	3,267	694,524	$4.704	---	---
(13)	**Total Transmission**	$22,977	$0	$863	$1,597	$806	$3,267	$3,267		$4.704	-	$0.000
(14)	Delivery -- Dist. (Demand)	25,126	0	476	2,432	882	3,790	3,790	694,524	$5.456	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	$34.301
(16)	**Total Distribution**	25,565	0	492	2,473	897	3,862	3,862		$5.456	-	$34.301
(17)	**Total Transmission/Distribution**	$48,543	$0	$1,355	$4,070	$1,703	$7,129	$7,129		$10.160	-	$34.301
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.309	0.928	0.388	1.625	1.625				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	2,105	0.000	0.000	$25.130
(21)	Customer -- Head Office	4,150	0	-93	101	148	156	156	2,105	0.000	0.000	$73.917
(22)	**Total Customer**	4,150	0	-40	101	148	208	208	2,105	$0.000	-	$99.047
(23)	Marketing		0	88			88	88	2,105	0.000	0.000	$41.960
(24)	**Total Retail**	$4,150	$0	$49	$101	$148	$297	297	2,105	0	-	$141.007
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost ($/month)		---	$23.132			$23.132	$23.132				
(27)	**TOTAL**	**$140,291**	**$34,812**	**$6,093**	**$11,253**	**$4,925**	**$22,271**	**$57,082**		$23.195	9.258	$175.308
(28)	**Unit Cost (cents/kW.h)**		**7.937**	**1.389**	**2.566**	**1.123**	**5.078**	**13.015**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$98,311	$47,533	$4,747	$7,021	$3,450	$15,217	$62,750	697,603	---	8.995	---
(2)	Reliability (Demand)	37,098	$6,315	2,505	-7,234	1,302	-3,428	2,887	1,151,424	$2.508	---	---
(3)	**Total Generation**	$135,408	$53,847	$7,252	-$213	$4,751	$11,790	$65,637		$2.508	8.995	$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.719	1.039	-0.031	0.681	1.690	9.409				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	35,666	0	1,340	2,480	1,251	5,071	5,071	1,151,424	$4.404	---	---
(13)	**Total Transmission**	$35,666	$0	$1,340	$2,480	$1,251	$5,071	$5,071		$4.404	-	$0.000
(14)	Delivery -- Dist. (Demand)	10,711	0	292	1,033	376	1,701	1,701	1,151,424	$1.477	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	$35.516
(16)	**Total Distribution**	10,807	0	295	1,042	379	1,717	1,716.57		$1.477	-	$35.516
(17)	**Total Transmission/Distribution**	$46,474	$0	$1,635	$3,522	$1,631	$6,788	$6,788		$5.881	-	$35.516
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.234	0.505	0.234	0.973	0.973				
	Retail											
(20)	Customer -- Field		0	$50			$50	$50	434	0.000	0.000	$115.752
(21)	Customer -- Head Office	4,119	0	314	97	147	559	559	434	0.000	0.000	$1,287.359
(22)	**Total Customer**	4,119	0	364	97	147	609	609	434	$0.000	-	$1,403.111
(23)	Marketing		0	92			92	92	434	0.000	0.000	$211.601
(24)	**Total Retail**	$4,119	$0	$456	$97	$147	$701	701	434	0	-	$1,614.712
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost ($/month)		---	$1,051.366			$1,051.366	$1,051.366				
(27)	**TOTAL**	**$186,001**	**$53,847**	**$9,343**	**$3,406**	**$6,529**	**$19,278**	**$73,126**		$8.389	8.995	$1,650.228
(28)	**Unit Cost (cents/kW.h)**		**7.719**	**1.339**	**0.488**	**0.936**	**2.764**	**10.482**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$84,551	$40,772	$4,083	$6,039	$2,967	$13,088	$53,861	606,760	---	8.877	---
(2)	Reliability (Demand)	30,582	$5,206	$2,065	-7,251	1,073	-4,112	1,093	2,205,388	$0.496	---	---
(3)	**Total Generation**	$115,133	$45,978	$6,148	-$1,212	$4,040	$8,976	$54,954		$0.496	8.877	$0.000
(4)	MWh Sales		606,760	606,760	606,760	606,760	606,760	606,760				
(5)	MWh Energy Requirement		621,114									
(6)	kW 3 CP		203,227									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		7.578	1.013	-0.200	0.666	1.479	9.057				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	606,760	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	606,760		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	29,402	0	1,105	2,044	1,032	4,181	4,181	2,205,388	$1.896	---	---
(13)	**Total Transmission**	$29,402	$0	$1,105	$2,044	$1,032	$4,181	$4,181		$1.896	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0	12	---	---	$25.301
(16)	**Total Distribution**	2	0	0	0	0	0	0		$0.000	-	$25.301
(17)	**Total Transmission/Distribution**	$29,404	$0	$1,105	$2,044	$1,032	$4,181	$4,181		$1.896	-	$25.301
(18)	kW.h Sold		0	606,760	606,760	606,760	606,760	606,760				
(19)	Unit Cost (cents/kW.h)		NA	0.182	0.337	0.170	0.689	0.689				
	Retail											
(20)	Customer -- Field		0	$42			$42	$42	12	0.000	0.000	$3,530.793
(21)	Customer -- Head Office	0	0	-7	0	0	-7	-7	12	0.000	0.000	-$562.363
(22)	**Total Customer**	0	0	36	0	0	36	36	12	$0.000	-	$2,968.430
(23)	Marketing		0	80			80	80	12	0.000	0.000	$6,660.315
(24)	**Total Retail**	$0	$0	$116	$0	$0	$116	116	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$9,627.268			$9,627.268	$9,627.268				
(27)	**TOTAL**	**$144,537**	**$45,978**	**$7,368**	**$832**	**$5,072**	**$13,272**	**$59,250**		$2.392	8.877	$25.301
(28)	**Unit Cost (cents/kW.h)**		**7.578**	**1.214**	**0.137**	**0.836**	**2.187**	**9.765**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,499	$8,323	$846	$1,250	$614	$2,710	$11,033	124,528	---	8.860	---
(2)	Reliability (Demand)	14,135	$2,406	954	1,498	496	2,948	5,354	288,787	$18.541	---	---
(3)	**Total Generation**	$31,634	$10,729	$1,800	$2,748	$1,110	$5,658	$16,387		$18.541	8.860	$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)		8.616	1.446	2.206	0.891	4.543	13.159				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,590	0	511	945	477	1,932	1,932	288,787	$6.691	---	---
(13)	**Total Transmission**	$13,590	$0	$511	$945	$477	$1,932	$1,932		$6.691	-	$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	$1.613	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$38.142
(16)	**Total Distribution**	2,908	0	84	280	102	466	466		$1.613	-	$38.142
(17)	**Total Transmission/Distributior**	$16,497	$0	$595	$1,225	$579	$2,399	$2,399		$8.304	-	$38.142
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.478	0.984	0.465	1.926	1.926				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	12	0.000	0.000	$102.530
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	$13,963.789
(22)	**Total Customer**	773	0	123	18	28	169	169	12	$0.000	-	$14,066.319
(23)	Marketing		0	7			7	7	12	0.000	0.000	$567.604
(24)	**Total Retail**	$773	$0	$130	$18	$28	$176	176	12	0	-	$14,633.923
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$10,818.126			$10,818.126	$10,818.126				
(27)	**TOTAL**	**$48,904**	**$10,729**	**$2,525**	**$3,991**	**$1,717**	**$8,232**	**$18,961**		$26.845	8.860	$14,672.065
(28)	**Unit Cost (cents/kW.h)**		**8.616**	**2.027**	**3.205**	**1.378**	**6.611**	**15.226**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,336	$5,467	$547	$810	$398	$1,755	$7,221	77,000	---	9.378	---
(2)	Reliability (Demand)	4,743	$807	320	503	166	989	1,797	206,936	$8.682	---	---
(3)	**Total Generation**	$16,079	$6,274	$868	$1,312	$564	$2,744	$9,018		$8.682	9.378	$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)		8.148	1.127	1.704	0.733	3.564	11.712				
	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	4,560	0	171	317	160	648	648	206,936	$3.133	---	---
(13)	**Total Transmission**	$4,560	$0	$171	$317	$160	$648	$648		$3.133	-	$0.000
(14)	Delivery -- Dist. (Demand)	45,154	0	963	6,552	1,584	9,099	9,099	206,936	$43.972	---	---
(15)	Delivery -- Dist. (Customer)	12,170	0	941	1,103	427	2,471	2,471	118,832	---	---	$20.792
(16)	**Total Distribution**	57,324	0	1,904	7,655	2,011	11,570	11,570		$43.972	-	$20.792
(17)	**Total Transmission/Distribution**	$61,884	$0	$2,075	$7,972	$2,171	$12,219	$12,219		$47.105	-	$20.792
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.695	10.353	2.820	15.868	15.868				
	Retail											
(20)	Customer -- Field		0	$481			$481	$481	118,832	0.000	0.000	$4.046
(21)	Customer -- Head Office	1,504	0	-246	134	54	-58	-58	118,832	0.000	0.000	-$0.490
(22)	**Total Customer**	1,504	0	235	134	54	423	423	118,832	$0.000	-	$3.556
(23)	Marketing		0	454			454	454	118,832	0.000	0.000	$3.819
(24)	**Total Retail**	$1,504	$0	$689	$134	$54	$876	876	118,832	0	-	$7.375
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost ($/month)		---	$5.794			$5.794	$5.794				
(27)	**TOTAL**	**$79,468**	**$6,274**	**$3,632**	**$9,418**	**$2,789**	**$15,839**	**$22,113**		$55.787	9.378	$28.167
(28)	**Unit Cost (cents/kW.h)**		**8.148**	**4.716**	**12.231**	**3.623**	**20.570**	**28.718**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,510,325	$723,698.031	$73,691	$107,865	$52,996	$234,552	$958,250	10,344,803	---	9.263	---
(2)	Reliability (Demand)	1,019,858	$173,602.930	69,487	86,414	35,786	191,687	365,290	22,327,201	$16.361	---	---
(3)	**Total Generation**	$2,530,182	$897,300.961	$143,178	$194,279	$88,781	$426,239	$1,323,539		$16.361	9.263	$0.000
(4)	MWh Sales		10,344,803	10,344,803	10,344,803	10,344,803	10,344,803	10,344,803				
(5)	MWh Energy Requirement		11,094,903									
(6)	kW 3 CP		9,225,751									
(7)	kW 12 NCP		22,327,201									
(8)	Unit Cost (cents/kW.h)		8.674	1.384	1.878	0.858	4.120	12.794				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	10,344,803	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,344,803		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,327,201	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	980,513	0	36,976	68,167	34,405	139,548	139,548	22,327,201	$6.250	---	---
(13)	**Total Transmission**	$980,513	$0	$36,976	$68,167	$34,405	$139,548	$139,548		$6.250	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,059,461	0	19,090	104,770	37,175	161,035	161,035	22,327,201	$7.212	---	---
(15)	Delivery -- Dist. (Customer)	812,311	0	53,154	74,328	28,503	155,985	155,985	6,478,160	---	---	$24.079
(16)	**Total Distribution**	1,871,772	0	72,243	179,098	65,678	317,020	317,020		$7.212	-	$24.079
(17)	**Total Transmission/Distribution**	$2,852,284	$0	$109,219	$247,265	$100,084	$456,568	$456,568		$13.462	-	$24.079
(18)	kW.h Sold		---	10,344,803	10,344,803	10,344,803	10,344,803	10,344,803				
(19)	Unit Cost (cents/kW.h)		---	1.056	2.390	0.967	4.414	4.414				
	Retail											
(20)	Customer -- Field		0	$6,498	0	0	$6,498	$6,498	6,478,160	0.000	0.000	$1.003
(21)	Customer -- Head Office	206,870	0	2,546	11,436	7,259	21,241	21,241	6,478,160	0.000	0.000	$3.279
(22)	**Total Customer**	206,870	0	9,044	11,436	7,259	27,739	27,739	6,478,160	$0.000	-	$4.282
(23)	Marketing		0	13,495	0	0	13,495	13,495	6,478,160	0.000	0.000	$2.083
(24)	**Total Retail**	$206,870	$0	$22,539	$11,436	$7,259	$41,234	41,234	6,478,160	0	-	$6.365
(25)	Total Customers x 12 months		---	6,478,160			6,478,160	6,478,160				
(26)	Unit Cost ($/month)		---	$3.479			$3.479	$3.479				
(27)	**TOTAL**	**$5,589,337**	**$897,300.961**	**$274,936**	**$452,981**	**$196,124**	**$924,041**	**$1,821,342**		$29.823	9.263	$30.444
(28)	**Unit Cost (cents/kW.h)**		**8.674**	**2.658**	**4.379**	**1.896**	**8.932**	**17.606**				

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	$1,063,860
(4)	SMALL GENERAL	68,733
(5)	GENERAL	353,226
(6)	LARGE GENERAL	47,694
(7)	SMALL INDUSTRIAL	39,777
(8)	MEDIUM INDUSTRIAL	59,451
(9)	LARGE INDUSTRIAL	76,124
(10)	ELI 2P-RTP	85,438
(11)	MUNICIPAL	19,666
(12)	UNMETERED	22,087
(13)	SUB-TOTAL	**1,836,054.9**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,873,661**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	5,743
(30)	CONNECTION CHARGES AND METER REMOVAL	3,494
(31)	NSF	159
(32)	RETAIL SALES	1,491
(33)	WIRING INSPECTIONS	7,253
(34)	POLE SERVICES	16,364
(35)	STEAM AND ASH SALES	5,018
(36)	AMI OPT OUT CHARGE	831
(37)	OTHER REVENUE	4,496
(38)	**TOTAL**	**44,848.6**
(39)	**TOTAL REVENUE**	**1,918,510**
(40)	**TOTAL OPERATING EXPENSES**	**$1,714,970**
(41)	RETAINED EARNINGS	$203,540

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4) % RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6) % RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,777,270	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	203,227	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	D-4
(13) MW.h GEN. & PURCH.	11,094,903	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	621,114	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	11,094,903	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	621,114	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	E-1B
(17) AVERAGE CUSTOMERS	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14) % RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,767	476,846	27,443	11,240	20	2,102	175	36	1	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

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.	$209,262	$141,071	$7,748	$41,081	$3,667	$4,535	$5,393	$2,973	$0	$872	$1,923	
(2) % RESPONSIBILITY	100.00%	67.41%	3.70%	19.63%	1.75%	2.17%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3) POLE&WIRE INV.-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(4) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$393,210	$262,605	$14,368	$76,610	$8,153	$8,439	$10,363	$7,154	$0	$1,938	$3,579	
(6) % RESPONSIBILITY	100.00%	66.78%	3.65%	19.48%	2.07%	2.15%	2.64%	1.82%	0.00%	0.49%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(8) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9) SUBST. INVEST.-DMD.	$183,948	$121,533	$6,620	$35,530	$4,486	$3,903	$4,971	$4,181	$0	$1,067	$1,657	
(10) % RESPONSIBILITY	100.00%	66.07%	3.60%	19.32%	2.44%	2.12%	2.70%	2.27%	0.00%	0.58%	0.90%	P-5
(11) METER INVEST.-CUST	$70,426	$59,182	$3,758	$5,958	$34	$1,161	$265	$64	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	84.03%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$866,223	$556,477	$28,408	$154,157	$17,572	$15,791	$20,299	$31,509	$25,975	$12,006	$4,029	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$844,620	$542,599	$27,700	$150,313	$17,134	$15,397	$19,793	$30,723	$25,327	$11,706	$3,928	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-8B
(19) DEMAND - DIST. PLANT	$862,966	$590,189	$32,502	$170,515	$10,236	$18,898	$21,164	$8,982	$0	$2,434	$8,045	
(20) % RESPONSIBILITY	100.00%	68.39%	3.77%	19.76%	1.19%	2.19%	2.45%	1.04%	0.00%	0.28%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$1,006,140	$511,896	$34,670	$217,055	$34,151	$24,907	$42,434	$65,492	$56,326	$11,658	$7,552	
(24) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	P-10
(25) ENERGY - TRANS. PLT. - HV	$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%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(30) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-12
(31) CUSTOMER - RETAIL PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(32) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,019,858	$655,174	$33,447	$181,499	$20,689	$18,592	$23,899	$37,098	$30,582	$14,135	$4,743	
(34) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.48%	3.29%	17.86%	2.04%	1.83%	2.35%	3.65%	2.64%	1.39%	0.47%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$980,513	$629,899	$32,156	$174,497	$19,890	$17,875	$22,977	$35,666	$29,402	$13,590	$4,560	
(38) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,024,250	$700,088	$38,553	$202,286	$12,219	$22,418	$25,126	$10,711	$0	$2,905	$9,943	
(40) % RESPONSIBILITY	100.00%	68.35%	3.76%	19.75%	1.19%	2.19%	2.45%	1.05%	0.00%	0.28%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,510,325	$768,411	$52,043	$325,823	$51,264	$37,388	$63,698	$98,311	$84,551	$17,499	$11,336	
(44) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$812,311	$725,954	$41,264	$27,189	$55	$5,139	$439	$96	$2	$3	$12,170	
(6) % RESPONSIBILITY	100.00%	89.37%	5.08%	3.35%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.50%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$202,905	$159,492	$8,542	$19,652	$2,244	$2,458	$4,126	$4,114	$0	$773	$1,504	
(8) % RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9) POLES - DEMAND	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	
(10) % RESPONSIBILITY	100.0%	68.0%	3.7%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	
(12) % RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$51,459	$33,058	$1,688	$9,158	$1,044	$938	$1,206	$1,872	$1,543	$713	$239	
(14) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	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%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$265	$170	$9	$47	$5	$5	$6	$10	$8	$4	$1	
(18) % RESPONSIBILITY	100.00%	64.24%	3.28%	17.80%	2.03%	1.82%	2.34%	3.64%	3.00%	1.39%	0.47%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,849	$16,175	$888	$4,712	$435	$520	$622	$359	$0	$104	$1,034	
(20) % RESPONSIBILITY	100.00%	65.09%	3.57%	18.96%	1.75%	2.09%	2.50%	1.45%	0.00%	0.42%	4.16%	O-3
(21) ENG. - OPER.EXP. - GEN.	$59,771	$30,410	$2,060	$12,894	$2,029	$1,480	$2,521	$3,891	$3,346	$693	$449	
(22) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$64,168	$58,017	$3,267	$1,443	$2	$271	$18	$3	$0	$0	$1,147	
(28) % RESPONSIBILITY	100.00%	90.41%	5.09%	2.25%	0.00%	0.42%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,632	$23,501	$2,034	$3,257	$386	$449	$442	$625	$106	$156	$677	
(30) % RESPONSIBILITY	100.00%	74.29%	6.43%	10.30%	1.22%	1.42%	1.40%	1.98%	0.33%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$331,736	$213,015	$10,907	$59,173	$6,717	$6,064	$7,759	$12,044	$9,929	$4,589	$1,540	
(32) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.82%	3.32%	18.01%	2.04%	1.85%	2.36%	3.66%	2.07%	1.40%	0.47%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$68,567	$44,028	$2,255	$12,232	$1,388	$1,254	$1,604	$2,489	$2,052	$948	$318	
(36) % RESPONSIBILITY	100.00%	64.21%	3.29%	17.84%	2.02%	1.83%	2.34%	3.63%	2.99%	1.38%	0.46%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$129,700	$84,015	$4,628	$24,333	$1,613	$2,695	$3,054	$1,392	$0	$384	$7,586	
(38) % RESPONSIBILITY	100.00%	64.78%	3.57%	18.76%	1.24%	2.08%	2.35%	1.07%	0.00%	0.30%	5.85%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$911,386	$461,766	$31,463	$197,367	$31,182	$22,680	$38,629	$59,702	$51,239	$10,489	$6,870	
(40) % RESPONSIBILITY	100.00%	50.67%	3.45%	21.66%	3.42%	2.49%	4.24%	6.55%	5.62%	1.15%	0.75%	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.)	$138,729	$124,517	$7,060	$4,064	$7	$759	$59	$12	$0	$0	$2,249	
(2) % RESPONSIBILITY	100.00%	89.76%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,096	$33,218	$2,576	$3,958	$439	$552	$542	$722	$106	$174	$811	
(4) % RESPONSIBILITY	100.00%	77.08%	5.98%	9.18%	1.02%	1.28%	1.26%	1.68%	0.24%	0.40%	1.88%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$461,736	$0	$68,733	$353,226	$0	$39,777	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	14.89%	76.50%	0.00%	8.61%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$461,736	$0	$68,733	$353,226		$39,777	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.65%	39.33%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12) LATE PAYMENT CHARGE												
(13) % RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14) CONNECTION CHARGES AND METER REMOVAL												
(15) % RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16) NSF												
(17) % RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18) RETAIL SALES												
(19) % RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

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	199,101	85,233	23,202	57,574	33,092	-	
(2)	% RESPONSIBILITY	100.00%	42.81%	11.65%	28.92%	16.62%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,697,245	1,256,078	125,239	289,617	26,311	-	
(4)	% RESPONSIBILITY	100.00%	74.01%	7.38%	17.06%	1.55%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	4,956,569	2,227,474	932,123	1,753,988	42,983		
(6)	% RESPONSIBILITY	100.00%	44.9%	18.8%	35.4%	0.9%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,845,897	2,227,474	391,492	183,948	$42,983.28		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.3%	13.8%	6.5%	1.5%	0.0%	
(10)	INSURANCE PREMIUM	9,648	7,551	1,327	624	146	-	
(11)	COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12)	SUBTOAL	11,405	7,991	1,767	1,063	585	-	
(13)	% RESPONSIBILITY	100.00%	70.06%	15.49%	9.32%	5.13%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	67,440	19,067	86,507.2	0.780	86,507	0	0	0	86,507	67,440	0	0	0	67,440
(18)	TRANSMISSION	20,590	2,948	23,538.1	0.875	0	23,538	0	0	23,538	0	20,590	0	0	20,590
(19)	DISTRIBUTION	54,010	9,493	63,503.1	0.851	0	0	63,503	0	63,503	0	0	54,010	0	54,010
(20)	RETAIL	31,101	-3,925	27,176.0	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101
(21)	SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,507	23,538	63,503	27,176	200,724.5	67,440	20,590	54,010	31,101	173,140.9
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,338	133	309	28	1,808.4	943	94	217	20	1,274
(24)	CORP. SECRETARY	0	11,405	11,405.2	-	7,991	1,767	1,063	585	11,405.2	0	0	0	0	0
(25)	LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,732	372	861	78	5,043.0	1,392	139	321	29	1,882
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,619	462	1,110	576	3,766.6	750	214	514	267	1,746
(27)	REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,873	685	1,585	144	9,287.4	1,694	169	391	35	2,289
(28)	FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,102	675	1,467	106	7,350.5	2,728	361	784	57	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	19,713	5,366	13,316	7,654	46,048.8	8,233	2,241	5,561	3,197	19,233
(31)	HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,709	1,282	3,181	1,828	11,000.2	2,701	735	1,824	1,049	6,309
(32)	TOTAL	44,061	63,933	107,993.6	0.408	54,149	13,813	25,961	14,070	107,993.6	20,292	5,803	11,463	6,503	44,061
(33)	GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186
(34)	OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,158	860	2,133	1,226	7,377.5	6,276	1,708	4,239	2,437	14,660
(35)	SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,217	14,673	28,095	15,296	127,280.8	35,754	7,511	15,703	8,940	67,908
(36)	GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,724	38,211	91,598	42,473	328,005.3	103,194	28,101	69,713	40,040	241,048

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,590	54,010	0	0	
(38)		100%	0%	28%	72%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATIOI	2,394,809	0	844,620	1,550,189	0	0	
(39)		100%	0%	35%	65%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	143,001	57,944	106,348	0	0	
(40)	% RESPONSIBILITY	100%	47%	19%	35%	0%	0%	**F - 8**

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	64.2%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.3%
(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	17.8%
(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	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.6%
(8) PHP	606,760	2.4%	621,114	199,370	32.6%	65,000	4.3%	67,790	104.59%	203,227	3.0%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	77,000	8.2%	83,275	21,371	51.0%	10,903	14.1%	12,443	76.40%	31,520	0.5%
(11) SUB-TOTAL	10,344,803	7.3%	11,094,903	2,667,050	78.6%	2,094,930	12.5%	2,356,954	53.73636%	6,777,270	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	309,681	0	317,606	94,296	2	53,819	0	56,516	1	178,670	
(19) TOTAL Bfr EXPORT	10,654,484	7.1%	11,412,509	2,761,346	77.8%	2,148,748	12.3%	2,413,470	53.98%	6,955,940	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,654,484	7.1%	11,412,509	2,761,346	77.8%	2,148,748	12.3%	2,413,470	53.98%	6,955,940	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	67,563	4.2%	70,392	17,910	92.2%	16,512	4.2%	17,203	44.8%	51,011	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(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	358,568	4.8%	376,587	62,748	70.3%	44,117	4.8%	47,132	86.8%	137,482	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2026

	(1) 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	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(8) ELI 2P-RTP	35,459	2.55%	36,361	193,183	33.7%	65,000	4.29%	67,790	72.09%
(9) MUNICIPAL	17,206	3.42%	17,794	31,639	96.6%	30,554	4.29%	31,866	75.05%
(10) UNMETERED	6,586	8.69%	7,158	16,774	65.0%	10,903	14.13%	12,443	77.32%
(11) SUB-TOTAL	1,124,999	7.94%	1,214,354	2,631,643	79.6%	2,094,930	12.51%	2,356,954	69.25%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	26,021	19.5%	26,754	89,676	182.9%	53,819	18.52%	56,516	0.00%
(18) TOTAL Bfr EXPORT	1,151,021	7.83%	1,241,108	2,721,319.78	78.96%	2,148,748	12.32%	2,413,470	69.1%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,151,021	7.83%	1,241,108	2,721,320	78.96%	2,148,748	12.32%	2,413,470	69.1%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 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	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) ELI 2P-RTP	29,784	2.53%	30,538	188,859	34.4%	65,000	4.02%	67,612	67.21%
(9) MUNICIPAL	15,129	3.41%	15,645	32,826	96.8%	31,787	4.02%	33,064	70.41%
(10) UNMETERED	6,343	8.64%	6,891	16,063	25.0%	4,016	13.23%	4,547	225.53%
(11) SUB-TOTAL	1,040,678	7.9%	1,123,189	2,407,553	85.2%	2,051,003	11.66%	2,290,115	72.98%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	24,696	19.4%	25,390	94,092	175.2%	60,909	17.97%	63,763	0.00%
(18) TOTAL Bfr EXPORT	1,065,374	7.8%	1,148,579	2,501,644.97	84.4%	2,111,912	11.46%	2,353,879	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,065,374	7.8%	1,148,579	2,501,645	84.4%	2,111,912	11.46%	2,353,879	73%

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	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) ELI 2P-RTP	53,478	2.56%	54,846	199,370	67.7%	135,000	3.33%	139,489	52.85%
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	6,356	8.73%	6,912	14,297	11.0%	1,573	10.95%	1,745	532.42%
(11) SUB-TOTAL	1,041,479	7.9%	1,123,314	2,128,880	86.2%	1,834,051	9.32%	2,005,063	75.30%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	21,547	19.6%	22,150	89,204	178.7%	60,139	16.58%	62,593	0.00%
(18) TOTAL Bfr EXPORT	1,063,026	7.8%	1,145,464	2,218,084.14	85.4%	1,894,191	9.16%	2,067,656	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,063,026	7.8%	1,145,464	2,218,084	85.4%	1,894,191	9.16%	2,067,656	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) ELI 2P-RTP	51,634	2.39%	52,869	193,186	69.9%	135,000	2.92%	138,942	52.85%
(9) MUNICIPAL	9,981	3.25%	10,306	24,061	88.4%	21,281	2.92%	21,902	65.35%
(10) UNMETERED	6,257	8.18%	6,769	17,780	11.0%	1,956	9.61%	2,144	438.56%
(11) SUB-TOTAL	846,871	7.2%	908,133	1,855,297	84.4%	1,566,369	8.06%	1,692,632	74.52%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	25,383	18.6%	26,063	73,291	200.6%	48,832	15.77%	50,740	0.00%
(18) TOTAL Bfr EXPORT	872,254	7.1%	934,196	1,928,587.49	83.8%	1,615,201	7.94%	1,743,372	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	872,254	7.1%	934,196	1,928,587	83.8%	1,615,201	7.94%	1,743,372	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 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	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) ELI 2P-RTP	53,303	2.33%	54,543	166,302	81.2%	135,000	2.64%	138,566	52.91%
(9) MUNICIPAL	6,113	3.03%	6,298	16,983	89.6%	15,211	2.64%	15,612	54.22%
(10) UNMETERED	6,609	7.96%	7,135	21,371	11.0%	2,351	8.70%	2,555	375.33%
(11) SUB-TOTAL	756,309	6.9%	808,584	1,629,641	82.4%	1,343,472	7.09%	1,438,756	75.54%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	26,030	18.3%	26,715	71,044	255.5%	43,893	15.22%	45,553	0.00%
(18) TOTAL Bfr EXPORT	782,339	6.8%	835,298	1,700,685.02	81.6%	1,387,364	6.99%	1,484,308	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,339	6.8%	835,298	1,700,685	81.6%	1,387,364	6.99%	1,484,308	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) ELI 2P-RTP	49,605	2.31%	50,750	159,996	84.4%	135,000	2.24%	138,028	51.07%
(9) MUNICIPAL	5,672	3.00%	5,842	18,338	84.9%	15,569	2.24%	15,918	50.97%
(10) UNMETERED	6,407	7.90%	6,913	19,660	11.0%	2,163	7.38%	2,322	413.46%
(11) SUB-TOTAL	689,993	6.8%	736,785	1,378,885	90.4%	1,246,127	5.86%	1,319,151	77.57%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	27,183	18.2%	27,896	78,397	329.4%	55,267	14.42%	57,035	0.00%
(18) TOTAL Bfr EXPORT	717,177	6.6%	764,681	1,457,281.99	89.3%	1,301,394	5.75%	1,376,186	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	717,177	6.6%	764,681	1,457,282	89.3%	1,301,394	5.75%	1,376,186	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JULY 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	319,746	7.69%	344,330	650,001	90.3%	587,067	8.34%	636,042	72.76%
(2) SMALL GENERAL	26,458	7.64%	28,480	59,024	78.3%	46,216	7.31%	49,596	77.18%
(3) GENERAL	178,814	7.36%	191,978	328,955	87.1%	286,520	6.57%	305,354	84.50%
(4) GENERAL LARGE	34,480	4.75%	36,118	62,748	82.5%	51,767	4.04%	53,856	90.14%
(5) SMALL INDUSTRIAL	22,427	7.19%	24,040	43,428	77.7%	33,744	8.24%	36,525	88.47%
(6) MEDIUM INDUSTRIAL	38,399	6.31%	40,822	61,157	86.9%	53,145	6.42%	56,555	97.02%
(7) LARGE INDUSTRIAL	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) ELI 2P-RTP	61,601	2.24%	62,983	157,840	85.5%	135,000	2.53%	138,421	61.16%
(9) MUNICIPAL	7,357	2.99%	7,577	19,450	82.2%	15,996	2.53%	16,401	62.09%
(10) UNMETERED	6,428	7.68%	6,922	21,350	11.0%	2,349	8.34%	2,544	365.64%
(11) SUB-TOTAL	755,172	6.6%	804,693	1,501,354	86.5%	1,299,074	6.65%	1,385,492	78.06%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	28,056	17.8%	28,779	74,444	257.5%	46,181	15.00%	47,859	0.00%
(18) TOTAL Bfr EXPORT	783,228	6.4%	833,471	1,575,798.50	85.4%	1,345,255	6.55%	1,433,351	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	783,228	6.4%	833,471	1,575,799	85.4%	1,345,255	6.55%	1,433,351	78%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR AUGUST 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	321,630	7.30%	345,113	652,755	99.9%	652,308	8.56%	708,174	65.50%
(2) SMALL GENERAL	26,087	7.26%	27,980	55,955	71.6%	40,064	7.51%	43,072	87.31%
(3) GENERAL	177,554	6.99%	189,967	311,087	83.7%	260,380	6.75%	277,951	91.86%
(4) GENERAL LARGE	33,443	4.51%	34,951	60,308	81.5%	49,151	4.14%	51,187	91.78%
(5) SMALL INDUSTRIAL	20,183	6.83%	21,562	39,098	70.5%	27,564	8.46%	29,897	96.94%
(6) MEDIUM INDUSTRIAL	35,850	5.99%	37,997	53,552	75.6%	40,485	6.59%	43,151	118.35%
(7) LARGE INDUSTRIAL	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) ELI 2P-RTP	56,836	2.13%	58,046	160,315	84.2%	135,000	2.60%	138,512	56.33%
(9) MUNICIPAL	7,021	2.81%	7,218	18,224	81.5%	14,852	2.60%	15,238	63.67%
(10) UNMETERED	6,154	7.29%	6,602	17,797	11.0%	1,958	8.56%	2,125	417.54%
(11) SUB-TOTAL	749,773	6.2%	796,510	1,473,261	88.6%	1,304,576	6.93%	1,394,972	76.75%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	32,743	17.1%	33,548	71,741	343.9%	47,553	15.14%	49,293	0.00%
(18) TOTAL Bfr EXPORT	782,516	6.1%	830,058	1,545,001.26	87.5%	1,352,128	6.81%	1,444,266	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,516	6.1%	830,058	1,545,001	87.5%	1,352,128	6.81%	1,444,266	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	276,088	7.82%	297,673	576,378	93.5%	539,018	8.41%	584,352	70.75%
(2) SMALL GENERAL	23,021	7.77%	24,810	53,433	81.7%	43,655	7.37%	46,874	73.51%
(3) GENERAL	160,629	7.49%	172,653	318,158	90.2%	286,978	6.63%	305,996	78.37%
(4) GENERAL LARGE	31,515	4.83%	33,037	57,687	90.5%	52,207	4.07%	54,331	84.45%
(5) SMALL INDUSTRIAL	18,449	7.32%	19,799	38,505	74.1%	28,532	8.31%	30,903	88.98%
(6) MEDIUM INDUSTRIAL	35,276	6.41%	37,539	59,746	85.1%	50,844	6.47%	54,132	96.31%
(7) LARGE INDUSTRIAL	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(8) ELI 2P-RTP	59,874	2.28%	61,239	197,774	68.3%	135,000	2.55%	138,449	61.43%
(9) MUNICIPAL	7,182	3.04%	7,400	17,505	88.4%	15,466	2.55%	15,861	64.80%
(10) UNMETERED	6,717	7.81%	7,242	18,478	11.0%	2,033	8.41%	2,203	456.46%
(11) SUB-TOTAL	679,277	6.6%	723,967	1,440,516	86.9%	1,251,238	6.61%	1,333,903	75.38%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	30,476	18.0%	31,267	70,659	334.4%	47,779	15.04%	49,506	0.00%
(18) TOTAL Bfr EXPORT	709,753	6.4%	755,234	1,511,175.38	86.0%	1,299,016	6.50%	1,383,409	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,753	6.4%	755,234	1,511,175	86.0%	1,299,016	6.50%	1,383,409	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) ELI 2P-RTP	63,436	2.33%	64,914	194,969	69.2%	135,000	2.82%	138,804	62.86%
(9) MUNICIPAL	8,702	3.05%	8,968	21,955	98.8%	21,694	2.82%	22,306	54.04%
(10) UNMETERED	6,099	7.97%	6,586	13,522	11.0%	1,487	9.28%	1,625	544.59%
(11) SUB-TOTAL	747,277	6.8%	798,022	1,576,984	87.4%	1,377,967	7.52%	1,481,593	72.40%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	27,089	18.3%	27,793	74,351	288.8%	52,063	15.57%	54,019	0.00%
(18) TOTAL Bfr EXPORT	774,365	6.6%	825,815	1,651,334.41	86.6%	1,430,031	7.38%	1,535,612	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	774,365	6.6%	825,815	1,651,334	86.6%	1,430,031	7.38%	1,535,612	72%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 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	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) ELI 2P-RTP	53,700	2.51%	55,049	195,551	69.0%	135,000	3.57%	139,826	54.68%
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	6,955	8.59%	7,553	17,133	100.0%	17,133	11.77%	19,149	54.78%
(11) SUB-TOTAL	871,574	7.5%	937,271	2,063,850	82.0%	1,692,010	9.85%	1,858,719	70.04%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	26,484	19.3%	27,211	82,926	248.9%	52,029	17.08%	54,325	0.00%
(18) TOTAL Bfr EXPORT	898,058	7.4%	964,482	2,146,776.88	81.2%	1,744,039	9.69%	1,913,044	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	898,058	7.4%	964,482	2,146,777	81.2%	1,744,039	9.69%	1,913,044	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 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	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) ELI 2P-RTP	38,052	2.43%	38,975	198,043	32.8%	65,000	4.35%	67,825	77.24%
(9) MUNICIPAL	14,190	3.19%	14,642	31,480	88.3%	27,793	4.35%	29,001	67.86%
(10) UNMETERED	6,087	8.29%	6,592	12,711	100.0%	12,711	14.31%	14,529	60.98%
(11) SUB-TOTAL	1,041,403	7.6%	1,120,081	2,239,337	84.4%	1,889,859	12.72%	2,130,200	70.67%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	28,272	18.8%	29,033	82,065	271.3%	55,591	18.63%	58,391	0.00%
(18) TOTAL Bfr EXPORT	1,069,675	7.4%	1,149,114	2,321,402.28	83.8%	1,945,450	12.50%	2,188,591	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,069,675	7.4%	1,149,114	2,321,402	83.8%	1,945,450	12.50%	2,188,591	71%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,364,574**	**1,501,844**	**76,999**	**432,607**	**47,132**	**41,444**	**62,638**	**82,192**	**67,790**	**31,866**	**12,443**					
(2) FEBRUARY	**2,297,814**	**1,443,879**	**80,029**	**426,373**	**48,958**	**43,926**	**53,212**	**88,515**	**67,612**	**33,064**	**4,547**					
(3) MARCH	2,012,703	1,189,517	67,740	367,087	47,042	36,098	48,588	77,199	139,489	30,557	1,745					
(4) APRIL	1,700,128	978,550	52,200	294,769	45,757	29,890	46,920	81,559	138,942	21,902	2,144					
(5) MAY	1,447,059	750,399	44,962	265,519	42,874	35,010	53,118	90,140	138,566	15,612	2,555					
(6) JUNE	1,334,378	609,577	46,333	281,558	55,389	31,938	49,047	89,041	138,566	15,918	2,322					
(7) JULY	1,393,885	636,042	49,596	305,354	53,856	36,525	56,555	90,197	138,421	16,401	2,544					
(8) AUGUST	1,406,452	708,174	43,072	277,951	51,187	29,897	43,151	85,665	138,512	15,238	2,125					
(9) SEPTEMBER	1,344,774	584,352	46,874	305,996	54,331	30,903	54,132	100,800	138,449	15,861	2,203					
(10) OCTOBER	1,492,803	730,459	51,670	315,700	48,611	36,276	54,184	81,958	138,804	22,306	1,625					
(11) NOVEMBER	1,869,932	1,028,601	57,766	356,039	43,924	35,031	56,426	97,338	139,826	24,619	19,149					
(12) DECEMBER	**2,139,932**	**1,408,115**	**65,236**	**347,137**	**41,392**	**38,180**	**42,967**	**75,818**	**67,825**	**29,001**	**14,529**					
(13) TOT. SUMMED DMD.	20,804,433	11,569,509	682,477	3,976,089	580,452	425,119	620,940	1,040,423	1,452,802	272,346	67,933					
(14) 3 C/P DEMANDS	**6,802,319**	**4,353,838**	**222,264**	**1,206,116**	**137,482**	**123,550**	**158,818**	**246,525**	**203,227**	**93,931**	**31,520**					
(14) 3 C/P AVE DEMANDS	2,267,440	1,451,279	74,088	402,039	45,827	41,183	52,939	82,175	67,742	31,310	10,507	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,635**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**225,890**
	C/P INTERRUPTIBLE RIDER DEMANDS	**66,917**
	C/P FIRM LARGE INDUST. DEMANDS	**15,275**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,102,546	1,315,928	68,512	389,273	44,117	36,368	56,500	77,775	65,000	30,554	10,903	[redacted]				
(2) FEBRUARY	2,058,695	1,275,166	71,710	386,120	46,013	38,848	48,298	84,046	65,000	31,787	4,016					
(3) MARCH	1,841,688	1,072,148	61,807	337,938	44,676	32,575	44,816	73,946	135,000	29,574	1,573					
(4) APRIL	1,573,866	892,737	48,142	274,016	43,724	27,298	43,691	78,525	135,000	21,281	1,956					
(5) MAY	1,351,755	690,370	41,777	248,494	41,143	32,240	49,789	87,096	135,000	15,211	2,351					
(6) JUNE	1,260,659	567,667	43,516	266,079	53,479	29,767	46,412	86,474	135,000	15,569	2,163					
(7) JULY	1,307,446	587,067	46,216	286,520	51,767	33,744	53,145	87,270	135,000	15,996	2,349					
(8) AUGUST	1,315,955	652,308	40,064	260,380	49,151	27,564	40,485	82,814	135,000	14,852	1,958					
(9) SEPTEMBER	1,262,025	539,018	43,655	286,978	52,207	28,532	50,844	97,504	135,000	15,466	2,033					
(10) OCTOBER	1,389,077	668,458	47,784	294,199	46,524	33,231	50,576	79,013	135,000	21,694	1,487					
(11) NOVEMBER	1,703,097	920,296	52,363	325,825	41,558	31,382	51,744	92,941	135,000	23,770	17,133					
(12) DECEMBER	1,899,500	1,231,859	57,964	311,966	38,713	33,451	38,708	71,695	65,000	27,793	12,711					
(13) TOT. SUMMED DMD.	19,066,311	10,413,023	623,511	3,667,788	553,071	384,999	575,008	999,099	1,410,000	263,546	60,630					
(14) 3 C/P DEMANDS	6,060,741	3,822,953	198,187	1,087,359	128,843	108,666	143,506	233,515	195,000	90,134	27,629					

(15)	3 C/P INTERRUPTIBLE RIDER DEMANDS	20,635
(16)	3 C/P FIRM LARGE INDUST. DEMANDS	212,880
	C/P INTERRUPTIBLE RIDER DEMANDS	66,917
	C/P FIRM LARGE INDUST. DEMANDS	10,858

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.93	0.97	0.99	0.85	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	0.99	0.93	1.00	0.95	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.09	1.06	0.49	1.02	6.02
(4) APRIL	1.33	1.48	1.42	1.36	1.00	1.38	1.13	1.01	0.49	1.43	4.90
(5) MAY	1.57	1.93	1.65	1.51	1.07	1.18	1.00	0.91	0.49	2.01	4.11
(6) JUNE	1.70	2.38	1.60	1.43	0.83	1.29	1.08	0.92	0.49	1.97	4.52
(7) JULY	1.63	2.28	1.49	1.32	0.85	1.13	0.94	0.91	0.49	1.91	4.13
(8) AUGUST	1.61	2.05	1.72	1.45	0.90	1.38	1.23	0.96	0.49	2.05	4.94
(9) SEPTEMBER	1.69	2.48	1.58	1.31	0.84	1.33	0.98	0.82	0.49	1.97	4.77
(10) OCTOBER	1.52	1.99	1.43	1.27	0.94	1.14	0.98	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.41	1.28	1.13	1.04	1.18	0.94	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.03	1.14	1.16	1.11	1.08	1.23	1.08	1.00	1.08	0.72

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.63	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.64	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.35	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

	MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1)	(1) JANUARY	7.94%	8.70%	8.65%	8.33%	5.37%	8.14%	7.14%	3.77%	8.69%
(2)										
(1)	(2) FEBRUARY	7.93%	8.66%	8.60%	8.29%	5.35%	8.10%	7.10%	3.75%	8.64%
(2)										
(1)	(3) MARCH	7.86%	8.74%	8.69%	8.37%	5.40%	8.18%	7.17%	3.79%	8.73%
(2)										
(1)	(4) APRIL	7.23%	8.19%	8.14%	7.84%	5.06%	7.66%	6.72%	3.55%	8.18%
(2)										
(1)	(5) MAY	6.91%	7.97%	7.93%	7.64%	4.93%	7.46%	6.54%	3.45%	7.96%
(2)										
(1)	(6) JUNE	6.78%	7.91%	7.86%	7.58%	4.89%	7.40%	6.49%	3.43%	7.90%
(2)										
(1)	(7) JULY	6.56%	7.69%	7.64%	7.36%	4.75%	7.19%	6.31%	3.33%	7.68%
(2)										
(1)	(8) AUGUST	6.23%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(2)										
(1)	(9) SEPTEMBER	6.58%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(2)										
(1)	(10) OCTOBER	6.79%	7.98%	7.94%	7.65%	4.93%	7.47%	6.55%	3.46%	7.97%
(2)										
(1)	(11) NOVEMBER	7.54%	8.60%	8.54%	8.23%	5.31%	8.04%	7.05%	3.72%	8.59%
(2)										
(1)	(12) DECEMBER	7.56%	8.30%	8.25%	7.94%	5.13%	7.76%	6.81%	3.59%	8.29%
(2)										
(1)	**(13) ANNUAL AVE**	**7.25%**	**8.27%**	**8.17%**	**7.84%**	**5.03%**	**7.65%**	**6.69%**	**3.53%**	**8.15%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.51%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
11.66%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
9.32%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
8.06%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
7.09%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
5.86%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
6.65%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
6.93%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
6.61%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
7.52%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
9.85%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
12.72%	14.31%	12.55%	11.27%	6.92%	14.14%	11.00%	5.75%	14.31%
9.12%	**11.11%**	**9.46%**	**8.41%**	**4.95%**	**10.42%**	**7.99%**	**4.14%**	**12.05%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.51%	6.27%	6.21%	5.90%	2.94%	5.71%	4.70%	1.34%	6.26%
(2) FEBRUARY	5.50%	6.23%	6.17%	5.86%	2.92%	5.67%	4.67%	1.32%	6.21%
(3) MARCH	5.43%	6.31%	6.26%	5.94%	2.97%	5.75%	4.74%	1.36%	6.30%
(4) APRIL	4.80%	5.76%	5.71%	5.41%	2.63%	5.23%	4.29%	1.12%	5.75%
(5) MAY	4.48%	5.54%	5.50%	5.21%	2.50%	5.03%	4.11%	1.02%	5.53%
(6) JUNE	4.35%	5.48%	5.43%	5.15%	2.46%	4.97%	4.06%	1.00%	5.47%
(7) JULY	4.13%	5.26%	5.21%	4.93%	2.32%	4.76%	3.88%	0.90%	5.25%
(8) AUGUST	3.80%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.15%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.36%	5.55%	5.51%	5.22%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.11%	6.17%	6.11%	5.80%	2.88%	5.61%	4.62%	1.29%	6.16%
(12) DECEMBER	5.13%	5.87%	5.82%	5.51%	2.70%	5.33%	4.38%	1.16%	5.86%
(13) ANNUAL AVE	**4.82%**	**5.84%**	**5.74%**	**5.41%**	**2.60%**	**5.22%**	**4.26%**	**1.10%**	**5.72%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.28%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%
7.44%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%
5.10%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%
3.84%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%
2.87%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%
1.64%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%
2.43%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%
2.71%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%
2.38%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%
3.30%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%
5.63%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%
8.49%	10.08%	8.32%	7.05%	2.70%	9.91%	6.78%	1.53%	10.08%
4.89%	**6.88%**	**5.23%**	**4.18%**	**0.73%**	**6.20%**	**3.76%**	**-0.09%**	**7.82%**

Transmission	
2.43%	4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep,17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$442,731	$485,621	9.31	$171,988	$1,100,341	$1,063,860	96.685	$1,095,225	$5,115.2	0.5%
(2) SMALL GENERAL	23,062	33,077	9.36	10,530	$66,670	$68,733	103.095	$66,436	$234.0	0.4%
(3) GENERAL	124,143	207,472	9.35	8,131	$339,746	$353,226	103.968	$338,573	$1,173	0.3%
(4) LARGE GENERAL	12,624	32,771	9.14	423	$45,818	$47,694	104.093	$45,713	$105	0.2%
(5) SMALL INDUSTRIAL	12,972	23,840	9.34	1,422	$38,234	$39,777	104.037	$38,126	$108	0.3%
(6) MEDIUM INDUSTRIAL	16,110	40,604	9.26	369	$57,082	$59,451	104.149	$56,981	$101	0.2%
(7) LARGE INDUSTRIAL	9,660	62,750	9.00	716	$73,126	$76,124	104.100	$72,968	$158	0.2%
(8) PHP	5,274	53,861	8.88	116	$59,250	$85,438	144.198	$81,030	($21,780)	-26.9%
(9) MUNICIPAL	7,752	11,033	8.86	176	$18,961	$19,666	103.717	$18,858	$103	0.5%
(10) UNMETERED	11,544	7,221	9.38	3,347	$22,113	$22,087	99.881	$22,112	$1	0.0%
(11) SUB-TOTAL	$665,873	$958,250	9.26	$197,219	$1,821,342	$1,836,055	100.808	$1,836,023	($14,682)	-0.8%
(12) DIRECT EXP./ REV					$44,904	$37,606		$32,523	$12,381	38.1%
(13) RETURN ON DIRECT EXP.					($7,297)	$0.000		$5,115	($12,413)	-242.7%
(14) TOTAL					$1,858,948	$1,873,661	14,713	$1,873,661	($14,713)	-0.8%
					37,606	$37,606	-			

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

Line #	AVERAGE RATE BASE							RATE BASE 2025	RATE BASE 2026
(1)	STEAM PLANT	481,584						543,265	419,903
(2)	***STEAM PLANT - CWIP***	***4,559***						***4,744***	***4,374***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906						369,394	352,418
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(5)	HYDRO PLANT	644,461						603,548	685,374
(6)	***HYDRO PLANT - CWIP***	***44,561***						***55,299***	***33,823***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643						10,402	10,884
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(9)	WIND PLANT	163,575						168,639	158,510
(10)	***WIND PLANT - CWIP***	***196***						***196***	***196***
(11)	SOLAR PLANT	1,285						1,316	1,255
(12)	***SOLAR PLANT - CWIP***	***-0***						***-0***	***-0***
(13)									
(14)	GAS TURBINE - OTHER PLANT	67,260						58,451	76,069
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***881***						***1,070***	***692***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(18)	LM6000 PLANT	93,707						94,612	92,802
(19)	***LM6000 PLANT - CWIP***	***30***						***0***	***60***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0						0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(22)			**Check**						
(23)	***Total Generation Plant bfr Gen-related Transmission Assets***	***1,823,421***	1,823,421					***1,849,627***	***1,797,215***
(24)	***Total Generation CWIP bfr Gen-related Transmission Assets***	***50,228***	50,228					***61,310***	***39,145***
(25)	***Total Generation bfr Gen-related Transmission Assets***	***1,873,649***	1,873,649					***1,910,937***	***1,836,360***
(26)									
(27)	***ECEI Batteries Plant***	145,582						***119,318***	***171,846***
(28)	***ECEI Batteries CWIP***	15,185						***30,370***	***-0***
(29)	***Generation-related Trans Assets Plant***	51,342						***51,342***	***51,342***
(30)	***Generation-related Trans Assets CWIP***	0						***0***	***0***
(31)	***Subtotal***	***212,109***						***201,031***	***223,188***
(32)									
(33)	***Total Generation Plant***	***2,020,345***						***2,020,288***	***2,020,403***
(34)	***Total Generation CWIP***	***65,413***						***91,680***	***39,145***
(35)	***Total Generation***	***2,085,758***						***2,111,968***	***2,059,548***
(36)									
(37)			**T&D Adj.**				**Average RB before T&D Adj.**		
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmission Assets	745,128	($176,727)				921,855	869,812	973,897
(39)	***TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related Transmission Assets***	***99,492***					99,492	***57,791***	***141,193***
(40)	***Total Transmission***	***844,620***					1,021,347	***927,604***	***1,115,090***
(41)									
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(43)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(44)					**CWIP**		**CWIP**		
(45)			**T&D Adj.**	**Distr. CWIP**	**2025**		**2026**	**Average Distr. RB before CWIP & T&D Adj.**	
(46)	DIST.PLT.- LAND	$5,052	$477.6	11	13		9	$4,563	4,563	4,563
(47)	DIST.PLT.- EASEMENTS & SURVEY	$177,554	$157	435	472		398	$176,962	162,165	191,758
(48)	DIST.PLT.- OTHER	$17,970	$27,096	(23)	-29		-17	($9,104)	-10,001	-8,207
(49)	DIST.PLT.- SUBSTATIONS	$183,948	$174,067	24	26		22	$9,856	9,083	10,629
(50)	DIST.PLT.- POLES & FIXTURES	$399,387	$5,656	971	1,088		854	$392,759	373,676	411,842
(51)	DIST.PLT.- O/H LINES	$173,434	($33,770)	512	582		443	$206,691	199,755	213,626
(52)	DIST.PLT.- U/G LINES	$61,773	$3,041	146	170		122	$58,585	58,366	58,805
(53)	DIST.PLT.- LINE TRANSFORMERS	$369,256	$0	911	1,021		801	$368,345	350,449	386,240
(54)	DIST.PLT.- SERVICES	$56,181	$0	139	160		119	$56,042	54,819	57,265
(55)	DIST.PLT.- METERS	$70,426	$0	176	208		143	$70,250	71,444	69,056
(56)	DIST.PLT.- STREET LIGHTING	$35,211		87	101		73	$35,124	34,842	35,405
(57)										
(58)	***Total***	***$1,550,189***	***$176,727***	***3,390***	***3,812***		***2,968***	***$1,370,072***	***$1,309,162***	***$1,430,983***
(59)			**2024 Actuals**							
(60)	SUBSTS.-DISTRIBUTION BULK POWER	$169,254	$41,794	92%						
(61)	SUBSTS.-DISTRIBUTION GENERAL	$14,693	$3,628	8%						
(62)		$183,948	$45,422	100%						
(63)										
(64)	DISTRIBUTION	40,929							44,376	37,483
(65)	TRANSMISSION	2,906							3,104	2,708
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964							32,676	37,252
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211							41,591	54,831
(68)	RETAIL	42,983							46,109	39,858
(69)	NON-FUNCTIONALIZED	292,481							287,072	297,891
(70)	GENERAL PROPERTY PLANT	462,475							454,929	470,022
(71)	**GENERAL PROPERTY PLANT - CWIP**	14,812							10,022	19,601
(72)	**TOTAL GENERAL PROPERTY**	***477,287***							464,951	489,623
(73)			**Check**							
(74)	***Total Plant in Service***	4,577,823	4,774,747						***4,654,190***	***4,895,304***
(75)	***Total Plant CWIP***	167,921	167,921						***132,936***	***202,907***
(76)	***Total Plant***	***4,745,744***	***4,942,669***						***4,787,126***	***5,098,211***
(77)										
(78)	**WORKING CAPITAL & DEFERRED CHARGES**									
(79)										
(80)	WORKING CAPITAL - CASH FUEL	0							0	0
(81)	WORKING CAPITAL - CASH OTHER	162,574		Source: 2014 COSS					187,621	137,528
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761		84,441					294,770	301,971
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610		28,661						
(84)	DEFERRED CHARGES - Financing	22,257		113,102					23,414	21,099
(85)	DEFERRED CHARGES - Tax	23,925							23,925	23,925
(86)	DEFERRED CHARGES - Pension	156,935							143,585	170,285
(87)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR and unbalanced ARO	ARO average				
(88)	DEFERRED CHARGES - FAM Deferral	4,167							-290	8,624
(89)	DEFERRED CHARGES - Other	29,562							34,227	24,897
(90)	DEFERRED CHARGES - Other (DSM)	723							652	795
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2							-2	-2
(92)	DEFERRED CHARGES - Regulated Assets	5,818			Adjustment	***Average ARO***			6,464	5,171
(93)	DEFERRED Credits - ARO Steam	-81,338			0	-81,338			***-79,236***	***-83,440***
(94)	DEFERRED Credits - ARO Hydro	-40,430			0	-40,430			***-39,391***	***-41,468***
(97)	DEFERRED Credits - ARO Wind	-16,505			0	-16,505			***-16,076***	***-16,933***
(95)	DEFERRED Credits - ARO LM6000	-1,393			0	-1,393			***-1,357***	***-1,430***
(95)	DEFERRED Credits - ARO CT	-6,244			0	-6,244			***-6,084***	***-6,404***
(96)	DEFERRED Credits - ARO Transformers (Transmission)	-52			0	-52			***-88***	***-16***
(97)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1			***-2***	***-1***
(98)	DEFERRED Credits - ARO Transformers (Distribution)	-55			0	-55			***-94***	***-16***
(99)	DEFERRED Credits - Other (Steam)	-29,365							-28,602	-30,128
(100)	DEFERRED Credits - Cost of Removal Liability (COR)	10,587							17,353	3,821
(101)	CONTRACT RECEIVABLE	93,310							91,290	95,331
(102)	***Total***	***632,844***			0	-146,018	632,844		652,079	613,609
(103)										
(104)	Percentage of Transmission - EHV	100.00%					ARO Total from Continuities Schedule		(142,328)	(149,707)
(105)							ARO & COR from RB Tbl		-142,329	-149,709
(106)	***Total Rate Base***	***5,378,589***					0 Var		-1.1768	-1.1768
(107)									0%	0%
(108)										
(109)	***ARO TOTAL***	***-146,018***							***-142,328***	***-149,707***
(110)										
(111)	**OPERATING EXPENSES**									
(112)										
(113)	**OFFICE OF THE PRESIDENT**									
(114)	EXECUTIVE MANAGEMENT	1,808.4								
(115)										
(116)	CORPORATE INSURANCE	9,647.8								
(117)	CORPORATE SECRETARY	1,757.3								
(118)	CORPORATE SECRETARY & INSURANCE	11,405.2								
(119)										
(120)	LEGAL SERVICES	5,043								
(121)										
(122)	**VP EXTERNAL RELATIONS**									
(123)	COMM. & PUBLIC AFFAIRS	3,450.6								
(124)										
(125)										
(126)	ENVIRONMENTAL POLICIES & PROGRAMS	316								
(127)										
(128)										
(129)	**CUSTOMER OPERATIONS:**									
(130)										
(131)	**Labour-related O&M**									
(132)	GENERATION	67,439.8	67,439.8							
(133)	TRANSMISSION	20,589.9								
(134)	DISTRIBUTION	54,010.5	74,600.3	74,600.3	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)	(15) EXECUTIVE MANAGEMENT	1,274.5								
(140)	(16) LEGAL SERVICES	1,881.6								
(141)	(16) CORP. SECRETARY	-								
(142)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8								
(143)	(18) REGULATORY AFFAIRS	2,288.8								
(144)	(19) FINANCE GROUP	3,929.8								
(145)	(20) PROCUREMENT	7,398.7								
(146)	(20) IT	19,232.6								
(147)	(21) HUMAN RESOURCES	6,309.1								
(148)	GENERATION SERVICES	9,186.5	ECI							
(149)	(25) OTHER EXPENSES	14,660.1	233.5	14,426.6						
(150)	***TOTAL CORPORATE GROUPS***	***67,907.51***								
(151)										
(131)	***TOTAL LABOUR RELATED***	***241,048.39***	241,048.4	0.0						
(132)	TRANSMISSION CONTROL CENTER	5,429.9								
(133)	**GENERATION, TRANSMISSION AND DISTRIBUTION**									
(134)	TRANSMISSION BEFORE STORM EXPENSES	23,424		99%						
(135)	TRANSMISSION STORM EXPENSES	273		1%						
(134)	**TRANSMISSION TOTAL**	**23,697**	**0**	100%						
(135)	DISTRIBUTION TOTAL:									
(136)	SUBSTATIONS	1,477.7		60%						
(139)	OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8		40%						
(140)	OVERHEAD LINES STORM EXPENSES	23,810.5		100%						
(137)	OVERHEAD LINES	**59,526.3**	**0**							
(138)	UNDERGROUND LINES	579.1								
(139)	LINE TRANSFORMERS	0.0								
(140)	METERS	0.0								
(141)	COMMUNICATIONS	0.0								
(142)	STREET LIGHTING	579.1								
(143)	***TOTAL DISTRIBUTION***	***62,162.1***								
(144)										
(145)	***TOTAL G T & D***	***85,859.5***	87,322,687.3							

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

			Amount		Weights	Source: CS subfunctionalization
(146)						
(147)	**CUSTOMER SERVICE**					
(148)	CUSTOMER SERVICE EXPERIENCE	1,479.9			5.2%	2,147,146
(149)	CUSTOMER SOLUTIONS	3,732.6			13.2%	5,415,333
(150)	***Total***	***5,212.5***		18.4%	18.4%	***7,562,479***
(151)						
(152)	**CALL CENTRE**					
(153)	CUSTOMER CARE ADMIN	1,230.1			4.3%	1,784,740
(154)	CUSTOMER CARE	6,913.0			24.4%	10,029,574
(155)	***Total***	***8,143.1***			28.7%	***11,814,314***
(156)						
(157)	**REVENUE OPERATIONS**					
(158)	BILLING SERVICES & PAYMENTS	2,293.0			8.1%	3,326,780
(159)	REVENUE OPS ADMIN	-			0.0%	-
(160)	METER DATA SERVICES	440.3			1.6%	638,831
(161)	SMART METER OPERATIONS CENTER (SMOC)	1,189.1			4.2%	1,725,124
(162)	METER SERVICES - FIELD	1,427.2			5.0%	2,070,655
(163)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2			16.2%	6,676,996
(164)	METER SERVICES - INSPECTORS	-	7,659		0.0%	-
(165)	BAD DEBT EXPENSE	5,050.4			17.8%	7,327,260
(166)	***Total***	***15,002.2***			52.9%	***21,765,646***
	Customer Service Total	***28,357.8***	**28,357.8**		100.0%	***41,142,439***
(167)			**0**			
(168)						
(169)	**REGULATORY AFFAIRS**					
(170)	Advocacy Expense	1,885.2				
(171)	Other Expenses	7,402.2				
(172)	***Subtotal***	***9,287.4***				
(173)						
(174)	**Generation Services**					
(175)	Environmental Services	2,532.1				
(176)	Project Implementation	1,045.2				
(177)	EAM	8,332.3				
(178)	***Total***	***11,909.6***				
(179)						
(180)	**SENIOR VP & CFO**					
(181)	(a) INTERNAL AUDIT	1,781.8				
(182)	(b) INVESTOR RELATIONS	272.3				
(183)	(c) VP FINANCE & TREASURER	456.7				
(184)	(d) TREASURER	426.5				
(185)	(e) CORPORATE TAX	889.8				
(186)	**-- GM FINANCE**					
(187)	(a) CORPORATE CONTROLLER	3,523.4				
(188)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0				
(189)						
(190)	**VP ENTERPRISE SERVICES**					
(191)	-- PROCUREMENT & FACILITIES	12,283.6				
(192)	-- INFORMATION TECHNOLOGY	46,048.8				
(193)						
(194)	**VP HUMAN RESOURCES**					
(195)	-- HUMAN RESOURCES	11,000.2				
(196)						
(197)	**POWER PRODUCTION**					
(198)	-- POWER PRODUCTION - FUEL	443,215.0				
(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				
(202)	-- POWER PRODUCTION - LM6000	643.8				
(203)	-- POWER PRODUCTION - BIOMASS	6,736.8				
(204)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,590.6				
(205)	-- POWER PRODUCTION - GEN. DEVELOPMENT					
(206)	-- POWER PRODUCTION - HEAD OFFICE	2,583.0				
(207)	-- POWER PRODUCTION - GEN. SERV.					
(208)	-- POWER PRODUCTION - ECEI BATTERIES	0.0				
(209)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,463.0	1,463.0			
(210)	-- POWER PRODUCTION - H/R					
(211)	-- POWER PRODUCTION - ENVIR. POLICY					
(212)	-- POWER PRODUCTION - EXECUTIVE					
(213)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,651.5				
(214)	-- OTHER THAN BIOMASS AND WIND	18,477.9				
(215)	-- PURCHASED POWER - BIOMASS (Energy)	14,798.7				
(216)	-- PURCHASED POWER - BIOMASS (Demand)	5,503.8				
(217)	-- PURCHASED POWER - MARITIME LINK	200,473	86,507.2	85,044.2		
(218)	-- PURCHASED POWER - WIND (ERIS)	33,418.0				
(219)	-- PURCHASED POWER - WIND (NRIS)	111,508.3				
(220)	-- PURCHASED POWER - Imports	94,697.3				
(221)	-- BUTU CAPACITY CREDIT	308.6				
(222)	OTHER OVERHEAD EXPENSES	7,377.5	6,487.4	890.13	System Planning and ECI	
(223)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0				
(224)	DSM EXPENSES - Demand-related ATL Classes		922,092.3	922,092.3		
(225)	DSM EXPENSES - Energy-related ATL Classes					
(226)	DSM EXPENSES - Directly Assigned ATL Classes					
(227)	DSM EXPENSES - BTL Classes					
(228)	FCR DEFERRAL	0				
(229)	GRANTS IN LIEU OF TAXES	50,476				
(230)				**Adj to Balance =**	**-**	
(231)	***DEPRECIATION AND ACCRETION :***					
(232)						**ADJUSTMENT**
(233)	***GENERATION***					
(234)	STEAM	47,963.5	**0.000**	0.0	47,964	
(235)	HYDRO	16,576.5		0.0	16,577	
(236)	WIND	13,294.2		0.0	13,294	
(237)	SOLAR	61.5		0.0	61	
(238)	LM6000	7,014.7		0.0	7,015	
(239)	GAS TURBINE - OTHER	2,879.7		0.0	2,880	
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRANS ASSETS***	***87,790.1***		***0.0***	***87,790.1***	***0.0***
(241)						
(242)	*ECEI BATTERIES*	8,574.6				
(243)	*GEN-RELATED TRANS ASSETS*	3,169.0				
(244)						
(245)	***TOTAL GENERATION***	***99,533.7***				
(246)						
(241)						
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***					
(243)	Transmission - HV	0		0.0	0.0	0
(244)	Transmission - EHV	26,554	**0.0**	0.0	26,554.0	-9,414
(245)	***TOTAL TRANSMISSION***	***26,554.0***		***0***	***26,554***	***-9,414***
(246)						
(247)	***DISTRIBUTION***					
(248)	DISTRIBUTION - Land	0.0	0	0.0	0	
(249)	DISTRIBUTION - Easements	3,065.1	0	0.0	3,065	2.4
(250)	DISTRIBUTION - Other	1,358.8	0	0.0	1,359	891.3
(251)	DISTRIBUTION - Substations	9,065.6	0	0.0	9,066	8,556.5
(252)	DISTRIBUTION - Poles and Fixtures	20,950.9	0	0.0	20,951	293.0
(253)	DISTRIBUTION - OH Lines	12,194.0	0	0.0	12,194	(393.0)
(254)	DISTRIBUTION - UG Lines	2,952.6	0	0.0	2,953	64.1
(255)	DISTRIBUTION - Line Transformers	28,381.7	0	0.0	28,382	
(256)	DISTRIBUTION - Services	4,147.1	0	0.0	4,147	
(257)	DISTRIBUTION - Meters	8,124.2	0	0.0	8,124	
(258)	DISTRIBUTION -Streetlights	4,584.6	0	0.0	4,585	
(259)	***DISTRIBUTION TOTAL***	***94,824.5***	*0.000*		**94,825**	
(260)						
(261)	***GENERAL PROPERTY***			***Adj***		
(262)	GENERATION	0.0				
(263)	DISTRIBUTION	6,892.9		0.0	6,893	
(264)	TRANSMISSION	396.6		0.0	397	
(265)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394.2		0.0	2,394	
(266)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,734.7		0.0	7,735	
(267)	RETAIL	6,250.7		0.0	6,251	
(268)	NON-FUNCTIONALIZED	37,846.2		0.0	37,846	
(269)	***TOTAL GENERAL PROPERTY***	***61,515.3***		***0***	***61,515***	
(270)				***0.0***	***189,649***	***9,414.1***
(271)	***TOTAL DEPRECIATION AND ACCRETION***	***270,683.9***		**0.0**	**270,683.9**	**-9,414.1**
(272)						
(273)	GLACE BAY RETIREMENT	**0**				
(274)	INTEREST CHARGES	141,804				
(275)	PREFERRED DIVIDENDS	0				
(276)	CORPORATE TAXES	-9,835				
(277)	RETAINED EARNINGS	201,298	**0.00**			
(278)	***Normal Interruption Cost***	***160.44***				
(279)	**Interr. Rider Coincident Demand & CD Losses**	***69,594***				
(280)	***PHP Interruptible Credit Data Inputs***					
(281)	Power Factor Adjustment	*1.06*				
(282)	LIR Credit ($/kVA)	*-13.107*				
(283)	% Premium for Priority Interruptions	10.0%				
(284)	**OPERATING ALLOCATIONS**					
(285)	**FCR Deferral - Generation**	**70.50%**				
(286)	**FCR Deferral - Transmission**	**29.50%**				
(287)		***100.00%***				
(288)						
(289)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023			
(290)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%			
(291)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%			
(292)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%			
(293)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%			
(294)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%			
(295)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%			
(296)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%			
(297)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.00%	0.00%			
(298)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%			
(299)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%			
(300)	***Total***	***100.00%***				
(301)						
(302)	**METER DATA SERVICES ALLOCATORS**					
(303)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%			
(304)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%			
(305)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%			
(306)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%			
(307)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%			
(308)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%			
(309)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%			
(310)	METER DATA SERVICES ALLOCATOR - PHP	0.43%	0.43%			
(311)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%			
(312)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%			
(313)	***Total***	100.00%	100.43%			

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$916.09	$969.14	$7,402.17	$9,287

	TOTAL	DEPRECIATION-2026	ACCRETION-2026
	47,964	45,275	2,688
	16,577	15,845	732
	13,294	13,037	257
	61	61	0
	7,015	7,040	-26
	2,880	2,704	176
	87,790.1	***83,962.8***	***3,827.3***
		8,575	0
		3,169	0
	0	0	0
	35,968	35,968	0
	35,968	***35,968***	***0***
	0	0	0
	3,063	3,063	0
	467	467	0
	509	509	0
	20,658	20,658	0
	12,587	12,587	0
	2,889	2,889	0
	28,382	28,382	0
	4,147	4,147	0
	8,124	8,124	0
	4,585	4,585	0
	0	0	0
	6,893	6,893	0
	397	397	0
	2,394	2,394	0
	7,735	7,735	0
	6,251	6,251	0
	37,846	37,846	0
	61,515	***61,515***	***0***
	85,410	***85,410***	***0***
	185,273.5	**181,446.2**	**3,827.3**

Interest Charges

Interest & Other Exp	144,090	**0.0**	
Corporate Adjustment	**23,800.0**	**0**	
Allowance for Funds	(26,086)		
Net	141,804		

Corporate Taxes

Corporate Income Tax	-17,933	**0.00**
Regulatory Amort.	**8,097**	**0**
Costs of Goods Sold	0	
Settlement Adj.	0	
	-9,835	

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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(IN THOUSANDS OF DOLLARS)

(314)				2023 COSS							
(315)	**UNIT METER COSTS**										
(316)	Residential		129.17	113.00							
(317)	Small General		146.15	111.72							
(318)	General		565.62	392.00							
(319)	Large General		1,811.88	692.00							
(320)	Small Industrial		589.45	196.84							
(321)	Medium Industrial		1,611.77	692.00							
(322)	Large Industrial		1,891.93	1,106.00							
(323)	PHP		1,824.69	1,106.00							
(324)	Municipal		1,891.93	1,106.00							
(325)	Unmetered		-								
(326)											
(327)	**DIRECT FAM-related EXPENSES**										
(328)	FUEL		23,572.901								
(329)	PURCHASES - OTHER THAN BIOMASS AND WIND		58.717								
(330)	PURCHASES - BIOMASS		64.987								
(331)	MARITIME LINK		641.376								
(332)	PURCHASES - WIND ERIS		104.299								
(333)	PURCHASES - WIND NRIS		344.651								
(334)	IMPORTS		312.957								
(335)	BUTU CAPACITY CREDIT		(308.559)								
(336)	EXPORT SALES		-								
(337)	***Total***		***24,791.329***		49,885.96		$37,415		12,471	Check	
(338)											
(339)	**TOTAL REVENUE OF ATL RATE CLASSES**										
(340)	Switch from Prelim to Actual			24,791.329	1.00						
(341)	ELECTRIC REVENUE - DOMESTIC - REG		1,063,859.82	1,063,859.82	1,063,860						
(342)	ELECTRIC REVENUE - SMALL GENERAL		68,733.30	68,733.30	68,733						
(343)	ELECTRIC REVENUE - GENERAL		353,225.84	353,225.84	353,226						
(344)	ELECTRIC REVENUE - GENERAL LARGE		47,693.62	47,693.62	47,694						
(345)	ELECTRIC REVENUE - SMALL INDUST.		39,777.14	39,777.14	39,777						
(346)	ELECTRIC REVENUE - MEDIUM INDUST.		59,450.67	59,450.67	59,451						
(347)	ELECTRIC REVENUE - LARGE INDUSTRIAL		76,124.16	76,124.16	76,124						
(348)	ELECTRIC REVENUE - PHP		85,437.71	85,437.71	85,438						70794
(349)	ELECTRIC REVENUE - MUNICIPAL		19,666.02	19,666.02	19,666			BTL			
(350)	ELECTRIC REVENUE - UNMETERED		22,086.62	22,086.62	22,087		$1,918,510		1836055		
(351)	***Total***		***1,836,054.91***	1,836,054.91	1,836,054.91		$37,606				
(352)			**-**		$44,849		$1,880,903				
(353)	EXPORT SALES		-								
(354)	FX Interest										
(355)											
(356)	**FX COST REVENUE OF BTL RATE CLASSES**							Var			
(357)	SHORE POWER	PROD	19.239		19.239				0.000		
(358)	SHORE POWER	TRANS	-		-				0.000		
(359)	SHORE POWER	DIST	19.59		19.586				0.000		
(360)	SHORE POWER	RETAIL	4.97	43.80	4.972		43.8		0.000		0.0
(361)	GEN.REPL./LOAD FOLL.	PROD	(13.96)		(13.962)				0.000		
(362)	GEN.REPL./LOAD FOLL.	TRANS	-		-				0.000		
(363)	GEN.REPL./LOAD FOLL.	DIST	-		-				0.000		
(364)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	61.3	75.217		61.3		0.000		0.0
(365)	ELIADC	PROD	309.22		309.220				0.000		
(366)	ELIADC	TRANS	-		-				0.000		
(367)	ELIADC	DIST	-		-				0.000		
(368)	ELIADC	RETAIL	-	309.22	-		309.2		0.000		0.0
(369)	BUTU	PROD	885.65		885.647				0.000		
(370)	BUTU	TRANS	-		-				0.000		
(371)	BUTU	DIST	-		-				0.000		
(372)	BUTU	RETAIL	30.07	915.7	30.070		915.7		0.000		0.0
(373)	SPILL	PROD	-		-				0.000		
(374)	SPILL	TRANS	-		-				0.000		
(375)	SPILL	DIST	-		-				0.000		
(376)	SPILL	RETAIL	5.01	5.0	5.012		5.0		0.000		0.0
(377)	REAL TIME PRICING	PROD	157.04		157.041				0.000		
(378)	REAL TIME PRICING	TRANS	94.45		94.453				0.000		
(379)	REAL TIME PRICING	DIST	-		-				0.000		
(380)	REAL TIME PRICING	RETAIL	1.24	252.7	1.235		252.7		0.000		0.0
(381)	OATT	PROD	152.09		152.091				0.000		
(382)	OATT	TRANS	444.10		444.096				0.000		
(383)	OATT	DIST	-		-				0.000		
(384)	OATT	RETAIL	28.93	625.1	28.926		625.1		0.000		0.0
(385)	EBS	PROD	1,320.80		1,320.801				0.000		
(386)	EBS	TRANS	511.83		511.830				0.000		
(387)	EBS	DIST	977.06		977.064				0.000		
(388)	EBS	RETAIL	107.99	2,917.7	107.988		2,917.7		0.000		
(389)	RTR	PROD	9,037.52		9,037.517				0.000		
(390)	RTR	TRANS	3,502.17		3,502.174				0.000		
(391)	RTR	DIST	6,685.51		6,685.510				0.000		
(392)	RTR	RETAIL	738.90	19,964.1	738.903		19,964.1		0.000		
(393)	***Total***		***25,094.630***	**-**	***25,094.630***		***25,094.6***		***0.000***		***0.0***
(394)											
(395)	**TOTAL REVENUE OF BTL RATE CLASSES**										
(396)	SHORE POWER		158.4		158.4				0.000		
(397)	GEN.REPL./LOAD FOLL		1,234.9		1,234.9				0.000		
(398)	ELIADC		-		-				0.000		70794.48026 in Btl
(399)	BUTU		3,271.8		3,271.8				0.000		
(400)	SPILL		5.0		5.0				0.000		
(401)	REAL TIME PRICING		1,277.0		1,277.0				0.000		
(402)	OATT		625.1	6,572.267	625.1				0.000		
(403)	EBS		10,878.3		10,878.3						
(404)	RTR		19,964.1	37,414.711	19,964.1						
(405)	SOLAR GARDEN RIDER (SGR)		191.6	**-**	***37,414.711***		50,078		***0.000***		
(406)	***TOTAL***		***37,606.344***				-12,471.2482				0
				Historic Class							
(407)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***							
(408)	LATE PAYMENT CHARGE - DOMESTIC		4,690.3	81.7%							
(409)	LATE PAYMENT CHARGE - SMALL GENERAL		267.1	4.7%	***2026 Budg. =***		**5,743.1**				
(410)	LATE PAYMENT CHARGE - GENERAL		616.5	10.7%							
(411)	LATE PAYMENT CHARGE - GENERAL LARGE		2.6	0.0%							
(412)	LATE PAYMENT CHARGE - SMALL INDUST.		68.9	1.2%							
(413)	LATE PAYMENT CHARGE - MEDIUM INDUST.		91.7	1.6%							
(414)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%							
(415)	LATE PAYMENT CHARGE - PHP		-	0.0%							
(416)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%							
(417)	LATE PAYMENT CHARGE - UNMETERED		4.7	0.1%							
(418)	***TOTAL***		***5,743.1***	100.0%							
(419)											
(420)											
				Historic Class							
(421)	**Connection Charges & Removal of Meters**			***Weighted Ave***							
(422)	MISCELLANEOUS REVENUE - DOMESTIC		3,299.9	94.4%							
(423)	MISCELLANEOUS REVENUE - SMALL GENERAL		135.2	3.9%	Connection Charges		Removal of Meters				
(424)	MISCELLANEOUS REVENUE - GENERAL		44.7	1.3%	1,583.8		1,716.0				
(425)	MISCELLANEOUS REVENUE - GENERAL LARGE		4.5	0.1%	64.9		70.3				
(426)	MISCELLANEOUS REVENUE - SMALL INDUST.		4.5	0.1%	21.4		23.2				
(427)	MISCELLANEOUS REVENUE - MEDIUM INDUST.		0.5	0.0%	2.2		2.3				
(428)	MISCELLANEOUS REVENUE - LARGE INDUSTRIAL		0.0	0.0%	2.2		2.4				
(429)	MISCELLANEOUS REVENUE - PHP		-	0.0%	0.2		0.2				
(430)	MISCELLANEOUS REVENUE - MUNICIPAL		-	0.0%	0.0		0.0				
(431)	MISCELLANEOUS REVENUE - UNMETERED		4.8	0.1%	-		-				
(432)	***TOTAL***		***3,494.1***	100.0%	-		-				
(433)					2.3		2.5				
				Historic Class							
(434)				***Weighted Ave***	**1,677.0**		**1,817.0**				
(435)	NSF - DOMESTIC		153.5	96.9%							
(436)	NSF - SMALL GENERAL		2.9	1.8%	***2026 Rev. =***		**158.5**				
(437)	NSF - GENERAL		1.8	1.1%							
(438)	NSF - GENERAL LARGE		0.1	0.0%							
(439)	NSF - SMALL INDUST.		0.1	0.1%							
(440)	NSF - MEDIUM INDUST.		0.0	0.0%							
(441)	NSF - LARGE INDUSTRIAL		0.0	0.0%							
(442)	NSF - PHP		0.0	0.0%							
(443)	NSF - MUNICIPAL		0.0	0.0%							
(444)	NSF - UNMETERED		0.1	0.0%							
(445)	***TOTAL***		***158.5***	100.0%							
(446)											
				Historic Class							
(447)				***Weighted Ave***							
(448)	RETAIL SALES - DOMESTIC		47.4	3.2%							
(449)	RETAIL SALES - SMALL GENERAL		0.0	0.0%	***2026 Rev. =***		**1,490.5**				
(450)	RETAIL SALES - GENERAL		767.9	51.5%							
(451)	RETAIL SALES - GENERAL LARGE		104.9	7.0%							
(452)	RETAIL SALES - SMALL INDUST.		55.8	3.7%							
(453)	RETAIL SALES - MEDIUM INDUST.		311.2	20.9%							
(454)	RETAIL SALES - LARGE INDUSTRIAL		177.3	11.9%							
(455)	RETAIL SALES - PHP		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		831								
(464)	OTHER REVENUE		4,496								
(465)	COST OF GOODS SOLD (Retail)		0								
(466)											
(467)	**CASH WORKING CAPITAL**										
(468)	CWC % DISTRIBUTION - DOMESTIC		73.8%								
(469)	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		2.5%								
(475)	CWC % DISTRIBUTION - PHP		0.0%								
(476)	CWC % DISTRIBUTION - MUNICIPAL		0.5%								
(477)	CWC % DISTRIBUTION - UNMETERED		0.5%								
(478)			100.0%								

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

(479)	**ALLOCATION FACTOR INFORMATION**			**Year-end 2025**	**Year-end 2026**	
(480)	AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080		24,346	23,974	
(481)	AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926		490,213	487,639	
(482)	AVERAGE CUSTOMERS - SMALL GENERAL	27,443		27,271	27,614	
(483)	AVERAGE CUSTOMERS - GENERAL	11,240		11,240	11,240	
(484)	AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20	
(485)	AVERAGE CUSTOMERS - SMALL INDUST.	2,102		2,102	2,102	
(486)	AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175	
(487)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36	
(488)	AVERAGE CUSTOMERS - PHP	1		1	1	
(489)	AVERAGE CUSTOMERS - MUNICIPAL	1		1	1	
(490)	AVERAGE CUSTOMERS - UNMETERED	9,903		9,903	9,903	
(491)		***539,847***		**565,309**	**562,705**	
(492)						
(493)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected)	8				
(494)			2023 Test COSS			
(495)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8	
(496)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS		
(497)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%		
(498)	LOSS FACTOR PERCENTAGE - SECONDARY	3.540%		96.06%		
(499)	LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.33%		
(500)	LOSS FACTOR PERCENTAGE - bulk power	0.910%				
(501)	LOSS FACTOR PERCENTAGE - TRANSMISSION					
(502)						
(503)	**CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**					
(504)	DOMESTIC	1.00				
(505)	SMALL GENERAL	1.00				
(506)	GENERAL	5.00				
(507)	LARGE GENERAL	100.00				
(508)	SMALL INDUSTRIAL	5.00				
(509)	MEDIUM INDUSTRIAL	25.00				
(510)	LARGE INDUSTRIAL	100.00				
(511)	PHP	100.00				
(512)	MUNICIPAL	100.00				
(513)	UNMETERED	0.82				
(514)						
(515)	**REVENUE TO COSS RATIO (2023 COSS)**					
(516)	DOMESTIC	97.630				
(517)	SMALL GENERAL	97.140				
(518)	GENERAL	105.000				
(519)	LARGE GENERAL	104.010				
(520)	SMALL INDUSTRIAL	99.660				
(521)	MEDIUM INDUSTRIAL	99.270				
(522)	LARGE INDUSTRIAL	105.000				
(523)	PHP	100.000				
(524)	MUNICIPAL	101.830				
(525)	UNMETERED	100.000				
(526)						
(527)	**2024 No. of Bills**					
(528)	Residential	2,974,413				
(529)	Small General	199,098				
(530)	General	130,997				
(531)	Large General	243				
(532)	Small Industrial	20,815				
(533)	Medium Industrial	2,222				
(534)	Large Industrial	414				
	PHP	12				
(535)	Municipal	12				
(536)	Unmetered	118,279				
(537)	***TOTAL***	***3,446,505***				
(538)						
(539)	**2024 Billed Revenue**					
(540)	Residential	970,271,743				
(541)	Small General	68,514,938				
(542)	General	378,788,180				
(543)	Large General	52,607,094				
(544)	Small Industrial	41,802,365				
(545)	Medium Industrial	71,721,412				
(546)	Large Industrial	80,164,570				
	PHP	70,794,480	Revenue BTL			
(547)	Municipal	6,000,854				
(548)	Unmetered	53,281,186				
(549)	***TOTAL***	***1,793,946,820***				
(550)						
(551)	No of Bills Factor	85%				
(552)	Billed Revenue Factor	15%				
(553)						
(554)	Wiring Inspections Splits					
(555)	Residential	71.41%				
(556)	Non-residential	28.59%				
(557)						
(558)	NRIS - Demand	0.4626				
(559)	NRIS - Energy	0.5374				
(560)	ERIS - Demand	0.4626				
(561)	ERIS - Energy	0.5374				
(562)						
(563)	BIOMASS - DEMAND	0.4626				
(564)	BIOMASS - ENERGY	0.5374				
(565)						
(566)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(567)						
(568)						

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		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	276,088	327,490	431,585	602,917	5,213,777.0
(2)	MWH SALES - SMALL GENERAL	39,647	36,873	36,030	27,955	25,685	23,742	26,458	26,087	23,021	24,363	28,882	34,690	353,433.7
(3)	MWH SALES - GENERAL	225,608	205,621	213,252	170,313	158,995	162,975	178,814	177,554	160,629	171,601	189,447	204,597	2,219,406.4
(4)	MWH SALES - GENERAL LARGE	29,782	28,374	29,309	27,704	27,850	28,948	34,480	33,443	31,515	30,130	28,674	28,360	358,568.3
(5)	MWH SALES - SMALL INDUST.	24,342	21,850	22,146	19,651	20,393	22,537	22,427	20,183	18,449	18,287	20,960	23,917	255,141.8
(6)	MWH SALES - MEDIUM INDUST.	37,761	34,388	37,155	34,301	36,746	38,470	38,399	35,850	35,276	35,662	38,444	36,134	438,584.6
(7)	MWH SALES - INDUSTRIAL LARGE	58,094	52,453	54,152	54,383	59,486	58,961	59,461	65,015	60,525	61,506	61,108	52,459	697,602.9
(8)	MWH SALES - ELI 2P-RTP	35,459	29,784	53,478	51,634	53,303	49,605	61,601	56,836	59,874	63,436	53,700	38,052	606,760.2
(9)	MWH SALES - MUNICIPAL	17,206	15,129	14,157	9,981	6,113	5,672	7,357	7,021	7,182	8,702	11,819	14,190	124,528.4
(10)	MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	[redacted]												
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.	[redacted]												
(14)	MWH SALES - ELIADC	15,036	14,678	15,178	14,102	12,672	10,862	9,481	9,038	10,967	12,919	14,660	15,018	154,610.0
(15)	MWH SALES - BUTU	[redacted]												
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing	[redacted]												
(18)	MWH SALES - EBS/RTR													
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,600	52,784	50,321	36,418	28,796	23,156	24,584	23,484	21,585	26,147	37,101	50,026	431,001.9
(20)	LINE LOSSES - SMALL GENERAL	3,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,468	2,861	28,876.5
(21)	LINE LOSSES - GENERAL	18,796	17,041	17,856	13,355	12,139	12,346	13,165	12,413	12,025	13,119	15,594	16,255	174,104.6
(22)	LINE LOSSES - GENERAL LARGE	1,601	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,019.0
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,982	1,770	1,812	1,506	1,521	1,668	1,613	1,379	1,350	1,366	1,686	1,857	19,509.7
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,695	2,442	2,666	2,305	2,404	2,497	2,422	2,147	2,263	2,336	2,711	2,460	29,346.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,190	1,967	2,052	1,930	2,055	2,021	1,981	2,057	2,050	2,128	2,276	1,886	24,591.0
(26)	LINE LOSSES - ELI 2P-RTP	902	754	1,368	1,236	1,241	1,145	1,382	1,210	1,365	1,478	1,348	924	14,353.8
(27)	LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(28)	LINE LOSSES - UNMETERED	572	548	555	512	526	506	494	449	525	486	597	504	6,275.3
(29)	LINE LOSSES - SHORE POWER	[redacted]												
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.	[redacted]												
(32)	LINE LOSSES - ELIADC	383	372	388	338	295	251	213	192	250	301	368	365	
(33)	LINE LOSSES - BUTU	[redacted]												
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING	[redacted]												
(36)	LINE LOSSES - EBS/RTR													
(37)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(38)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,001	652,755	576,378	763,048	1,111,549	1,344,111	1,567,907.8
(39)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	87,055	78,286	71,125	57,863	53,355	51,498	59,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	470,705	403,469	365,338	303,450	280,785	288,903	328,955	311,087	318,158	296,572	381,975	347,401	470,705.0
(41)	CLASS NON-COINCIDENT DMD. - GENERAL LARGE	51,003	52,888	49,095	47,943	48,748	56,833	62,748	60,308	57,687	52,215	50,929	48,452	62,747.7
(42)	CLASS NON-COINCIDENT DMD. - SMALL INDUST.	51,659	44,296	35,994	35,544	38,473	38,065	43,428	39,098	38,505	34,153	46,015	43,051	51,658.6
(43)	CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	69,240	57,225	48,345	55,515	60,277	54,861	61,157	53,552	59,746	50,881	67,462	56,262	69,240.0
(44)	CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,479	93,177	87,200	89,233	93,151	97,491	97,400	104,169	102,852	99,262	102,021	92,989	104,169.1
(45)	CLASS NON-COINCIDENT DMD. -ELI 2P-RTP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(46)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,639	32,826	31,225	24,061	16,983	18,338	19,450	18,224	17,505	21,955	25,102	31,480	32,825.8
(47)	CLASS NON-COINCIDENT DMD. - UNMETERED													
(48)	CLASS NON-COINCIDENT DMD. - SHORE POWER	[redacted]												
(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													
	CLASS NON-COINCIDENT DMD. - EBS/RTR													
(53)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTERR.	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(56)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	567,667	587,067	652,308	539,018	668,458	920,296	1,231,859	1,315,927.8
(57)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	68,512	71,710	61,807	48,142	41,777	43,516	46,216	40,064	43,655	47,784	52,363	57,964	68,512.1
(58)	SYSTEM COINCIDENT DMD. - GENERAL	389,273	386,120	337,938	274,016	248,494	266,079	286,520	260,380	286,978	294,199	325,825	311,966	389,273.0
(59)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	44,117	46,013	44,676	43,724	41,143	53,479	51,767	49,151	52,207	46,524	41,558	38,713	44,117.2
(60)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,368	38,848	32,575	27,298	32,240	29,767	33,744	27,564	28,532	33,231	31,382	33,451	36,367.6
(61)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	56,500	48,298	44,816	43,691	49,789	46,412	53,145	40,485	50,844	50,576	51,744	38,708	56,499.8
(62)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,775	84,046	73,946	78,525	87,096	86,474	87,270	82,814	97,504	79,013	92,941	71,695	77,774.8
(63)	SYSTEM COINCIDENT DMD. - ELI 2P-RTP	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(64)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(65)	SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(66)	SYSTEM COINCIDENT DMD. - SHORE POWER	[redacted]												
(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. - EBS/RTR													
(72)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(73)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***66,917***	***72,012***	***62,804***	***67,982***	***78,240***	***77,089***	***78,318***	***73,427***	***87,802***	***68,374***	***83,935***	***60,116***	***66,916.9***
(74)	***SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE***	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(75)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,148,748***	***2,111,955***	***1,894,344***	***1,615,419***	***1,387,627***	***1,301,720***	***1,345,534***	***1,352,397***	***1,299,292***	***1,430,265***	***1,744,153***	***1,945,442***	***2,148,748.3***
(76)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,413,470***	***2,353,879***	***2,067,656***	***1,743,372***	***1,484,308***	***1,376,186***	***1,433,351***	***1,444,266***	***1,383,409***	***1,535,612***	***1,913,044***	***2,188,591***	***2,413,470.3***
(77)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,594***	***74,893***	***65,317***	***70,701***	***81,370***	***80,172***	***81,451***	***76,365***	***91,314***	***71,109***	***87,292***	***62,520***	***69,593.6***

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	1												
		January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
(78)	**PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***59,446***	***59,291***	***131,223***	***130,708***	***130,354***	***129,848***	***130,218***	***130,304***	***130,245***	***130,578***	***131,540***	***59,477***	***59,446.3***
(79)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(80)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			0										
(81)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(82)	LOSS FACTOR PERCENTAGE - SECONDARY													
(83)	LOSS FACTOR PERCENTAGE - PRIMARY													
(84)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(85)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,916	168,713	117,369	85,812	60,029	41,910	48,975	55,866	45,334	62,000	108,306	176,256	1,156,485.6
(86)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,886	5,403	7,272	58,965.7
(87)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,334	40,253	29,149	20,754	17,025	15,478	18,834	17,571	19,018	21,501	30,213	35,171	308,300.7
(88)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,015	2,945	2,366	2,033	1,730	1,910	2,089	2,036	2,124	2,087	2,366	2,679	27,380.4
(89)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,077	5,078	3,523	2,593	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	40,120.4
(90)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	6,138	4,914	3,773	3,230	3,329	2,635	3,409	2,666	3,288	3,607	4,683	4,259	45,932.1
(91)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,417	4,470	3,254	3,034	3,044	2,566	2,926	2,851	3,296	2,946	4,397	4,123	41,323.9
(92)	DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	2,790	2,612	4,489	3,942	3,566	3,028	3,421	3,512	3,449	3,804	4,826	2,825	42,264.0
(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	1,540	531	172	188	204	160	196	168	171	138	2,016	1,819	7,303.3
(95)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	[redacted]												
(96)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(97)	DEMAND LINE LOSS ADJUSTMENT - ELIADC													
(98)	*DEMAND LINE LOSS ADJUSTMENT -BUTU*													
(99)	DEMAND LINE LOSS ADJUSTMENT - RTP													
(100)	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(101)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(102)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,677***	***2,880***	***2,512***	***2,719***	***3,130***	***3,084***	***3,133***	***2,937***	***3,512***	***2,735***	***3,357***	***2,405***	
(103)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBLE***	***2,446***	***2,291***	***4,223***	***3,708***	***3,354***	***2,848***	***3,218***	***3,304***	***3,245***	***3,578***	***4,540***	***2,477***	
(104)	TOTAL DEMAND LOSSES	264,722	241,923	173,312	127,953	96,682	74,466	87,817	91,869	84,117	105,347	168,891	243,150	
(105)														3CP
(106)	REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(107)	REQUIREMENTS - SMALL GENERAL	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,263.6
(108)	REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116.4
(109)	REQUIREMENTS - GENERAL LARGE	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482.1
(110)	REQUIREMENTS - INDUST. TO 249 KVA	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550.0
(111)	REQUIREMENTS - INDUST. 250-3999 KVA	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,817.6
(112)	REQUIREMENTS - INDUSTRIAL LARGE	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525.1
(113)	REQUIREMENTS - ELI 2P-RTP	67,790	67,612	139,489	138,942	138,566	138,028	138,421	138,512	138,449	138,804	139,826	67,825	203,227.2
(114)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,930.6
(115)	REQUIREMENTS - UNMETERED	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,519.6
(116)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(117)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,930	3,322	3,661	3,665	2,182	2,402.0
(118)	REQUIREMENTS - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(119)	REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(120)	REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(121)	REQUIREMENTS - EBS/RTR	48,897	56,065	54,953	43,244	37,250	42,346	39,467	37,814	38,635	42,809	43,111	48,660	153,621.3
(122)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(123)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	207,006.8
(124)	**MWH Sales**													
(125)	EHV - LIR													217,317.5
(126)	HV - LIR													149,380.9
(127)	HV - Municipal													67,563.2
(128)	Distribution BP Substation - LIR													32,210.3
(129)	Distribution BP Substation - Municipal													
(130)	Distribution Primary Voltage - LIR													298,694.2
(131)	Distribution Primary Voltage - Municipal													55,511.1
(132)														
(133)	**Energy Line Losses**													
(134)	EHV - LIR													3.1%
(135)	HV - LIR													4.2%
(136)	HV - Municipal													3.8%
(137)	Distribution BP Substation LIR													4.4%
(138)	Distribution BP Substation - Municipal													4.2%
(139)	Distribution Primary Voltage - LIR													5.9%
(140)	Distribution Primary Voltage - Municipal													4.2%
(139)														
(140)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(141)	EHV - LIR													33,243.3
(142)	HV - LIR													24,112.6
(143)	HV - Municipal													17,909.8
(144)	Distribution BP Substation - LIR													8,309.6
(145)	Distribution BP Substation - Municipal													
(146)	Distribution Primary Voltage - LIR													50,775.5
(147)	Distribution Primary Voltage - Municipal													14,918.0
(148)														
(149)	**System Coincident DMD**													
(150)	EHV - LIR													18,609.2
(151)	HV - LIR													20,236.9
(152)	HV - Municipal													16,511.5
(153)	Distribution BP Substation - LIR													4,727.9
(154)	Distribution BP Substation - Municipal													14,042.7
(155)	Distribution Primary Voltage - LIR													34,200.8
(156)	Distribution Primary Voltage - Municipal													14,042.7
(157)														
(158)	**Demand Line Losses**													
(159)	EHV - LIR													
(160)	HV - LIR													
(161)	HV - Municipal													
(162)	Distribution BP Substation LIR													
(163)	Distribution BP Substation - Municipal													
(164)	Distribution Primary Voltage - LIR													
(165)	Distribution Primary Voltage - Municipal													
(166)														
(155)														
(156)	**System Coincident 3CP DMD**													
(157)	EHV - LIR													60,986.8
(158)	HV - LIR													55,214.2
(159)	HV - Municipal													51,011.0
(160)	Distribution BP Substation - LIR													15,951.7
(161)	Distribution BP Substation - Municipal													-
(162)	Distribution Primary Voltage - LIR													111,061.6
	Distribution Primary Voltage - Municipal													45,013.2
	ELIADC - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
	ELIADC - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.6%	2.2%	2.5%	2.6%	2.6%	2.8%	3.6%	4.3%	

NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

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

	2026	2027
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.18	96.89
(2) SMALL GENERAL	103.50	104.06
(3) GENERAL	104.37	104.37
(4) LARGE GENERAL	104.37	104.41
(5) SMALL INDUSTRIAL	104.37	104.40
(6) MEDIUM INDUSTRIAL	104.37	104.44
(7) LARGE INDUSTRIAL	104.37	104.37
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	104.37	104.26
(10) UNMETERED	100.00	99.86
(11) TOTAL	100.00	100.08

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)	**PRODUCTION PLANT**						
(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.	64,074	$64,074.1	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,120,360	2,119,136	0	0	0	1,224
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	997,227	0	997,227	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	997,227	0	997,227	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(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	2,119,136	997,227	1,685,267	0	1,224
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,682,494		997,227	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	10,176	29,107	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMM	59,565	0	22,143	37,421	0	0
(43)	NON FUNCTIONILIZED GEN. PROPERTY	326,292	144,005	67,766	114,521	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	498,422	144,005	102,594	215,086	36,737	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	5,301,275	2,263,141	1,099,822	1,900,352	36,737	1,224
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(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	31,865	15,485	26,757	517	0
(55)	DEF. CHG. - Financing	20,546	8,773	4,264	7,367	142	0
(56)	DEF. CHG. - Tax	22,739	9,710	4,719	8,153	158	0
(57)	DEF. CHG. - Pension	184,035	88,918	20,054	75,063	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60)	DEF. CHG. - Other	21,332	9,365	4,334	7,489	145	-2
(61)	DEF. CHG. - FCR	15,965	10,741	5,220	0	3	0
(62)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67)	DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68)	CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	594,680	288,718	54,069	124,822	127,074	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,895,956	$2,551,858	$1,153,891	$2,025,174	$163,811	$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)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$806,726	$806,726	$0	$0
(4)	HYDRO PLANT	752,403	752,403	$0	0
(5)	WIND PLANT	153,864	153,864	$0	0
(6)	LM6000 PLANT	96,372	96,372	$0	0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	$0	0
(8)	GENERATION BATTERIES	166,178	166,178	$0	$0
(9)	RADIAL TO GENERATION TRANS.	64,074	64,074	$0	$0
(10)	TOTAL GENERATION PLANT	2,119,136	2,119,136	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	144,005	144,005	0	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	2,263,141	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19)	MAT. & SUPPLIES - OTHER	31,865	31,865	0	0
(20)	DEF. CHG. - Financing	8,773	8,773	0	0
(21)	DEF. CHG. - Tax	9,710	9,710	0	0
(22)	DEF. CHG. - Pension	88,918	44,003	44,915	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25)	DEF. CHG. - Other	9,365	9,365	0	0
(26)	DEF. CHG. - FCR	10,741	10,741	0	0
(27)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30)	DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31)	DEF. CR. - Other	-30,940	-30,940	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR	-7,260	-7,260	0	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427	0
(34)	SUB-TOTAL	288,718	-77,383	366,100	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,551,858**	**2,185,758**	**366,100**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.
CLASSIFICATION OF AVERAGE RATE BASE
FOR THE YEAR ENDING DECEMBER 31, 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**	997,227	997,227	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	102,594	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	1,099,822	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(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	15,485	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	4,719	0	0
(13)	DEF. CHG. - Pension	20,054	20,054	0	0
(14)	DEF. CHG. - Other	4,334	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	5,220	0	0
(16)	DEF. CHG. - ARO Transformers	-7	-7	0	0
(17)	SUB-TOTAL	54,069	54,069	0	0
(18)					
(19)	Transmission - EHV	1,153,891	1,153,891	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$1,153,891**	**$1,153,891**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,050	2,496	0	2,554
(27)	EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28)	OTHER	20,781	10,269	0	10,511
(29)	SUBSTATIONS	192,024	192,024	0	0
(30)	POLES & FIXTURES	441,257	114,727	0	326,530
(31)	O.H. LINES	188,928	99,565	0	89,363
(32)	U.G. LINES	61,657	13,996	0	47,661
(33)	LINE TRANSFORMERS	405,674	405,674	0	0
(34)	SERVICES	58,531	0	0	58,531
(35)	METERS	68,109	0	0	68,109
(36)	STREET LIGHTING	36,113	36,113	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)					
(39)	GENERAL PROPERTY PLANT	215,086	124,721	0	90,365
(40)	TOTAL PLANT IN SERVICE	1,900,352	1,101,949	0	798,404
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,757	15,515	0	11,241
(47)	DEF. CHG. - Financing	7,367	4,272	0	3,095
(48)	DEF. CHG. - Tax	8,153	4,728	0	3,425
(49)	DEF. CHG. - Pension	75,063	14,233	0	60,831
(50)	DEF. CHG. - Other	7,489	4,343	0	3,147
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-7	-7	0	0
(51)	SUB-TOTAL	124,822	43,083	0	81,739
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**2,025,174**	**1,145,032**	**0**	**880,143**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	126,109	0	0	126,109
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	517	0	0	517
(16)	DEF. CHG. - Financing	142	0	0	142
(17)	DEF. CHG. - Tax	158	0	0	158
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	145	0	0	145
(20)	SUB-TOTAL	127,071	0	0	127,071
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**163,808**	**0**	**0**	**163,808**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$4,484,680**	**$366,100**	**$1,043,950**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$806,726	$0	$0	($416,381)	$416,381	$0	$390,345	$416,381	$0
(4)	HYDRO PLANT	752,403	0	0	-388,343	388,343	0	364,060	388,343	0
(5)	WIND PLANT	153,864	0	0	-79,415	79,415	0	74,449	79,415	0
(6)	LM6000 PLANT	96,372	0	0	-49,741	49,741	0	46,631	49,741	0
(7)	GAS TURBINE PLANT - OTHER	79,518	0	0	-41,042	41,042	0	38,476	41,042	0
(8)	GENERATION BATTERIES	166,178	0	0	-85,771	85,771	0	80,408	85,771	0
(9)	RADIAL TO GENERATION TRANS.	64,074	0	0	-33,071	33,071	0	31,003	33,071	0
(10)	TOTAL GENERATION PLANT	2,119,136	0	0	-1,093,765	1,093,765	0	1,025,371	1,093,765	0
(11)										
(12)	GENERAL PROPERTY PLANT	144,005	0	0	-74,326	74,326	0	69,679	74,326	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	0	0	-1,168,091	1,168,091	0	1,095,049	1,168,091	0
(14)										
(15)	Rate Base Factors							**48.386%**	**51.614%**	
(16)										
	Working Capital & Deferred									
(17)	Charges/Credits:									
(18)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(19)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(20)	MAT. & SUPPLIES - FUEL	0	219,858	0	0	0	0	0	219,858	0
(21)	MAT. & SUPPLIES - OTHER	31,865	0	0	-16,447	16,447	0	15,418	16,447	0
(22)	DEF. CHG. - Financing	8,773	0	0	-4,528	4,528	0	4,245	4,528	0
(23)	DEF. CHG. - Tax	9,710	0	0	-5,011	5,011	0	4,698	5,011	0
(24)	DEF. CHG. - Pension	44,003	44,915	0	0	0	0	44,003	44,915	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27)	DEF. CHG. - Other	9,365	0	0	-4,834	4,834	0	4,531	4,834	0
(28)	DEF. CHG. - FCR	10,741	0	0	-5,544	5,544	0	5,197	5,544	0
(29)	DEF. CR. - ARO Steam	-85,653	0	0	44,209	-44,209	0	-41,444	-44,209	0
(30)	DEF. CR. - ARO Hydro	-42,561	0	0	21,968	-21,968	0	-20,594	-21,968	0
(31)	DEF. CR. - ARO Wind	-17,384	0	0	8,972	-8,972	0	-8,411	-8,972	0
(32)	DEF. CR. - ARO LM6000	-1,468	0	0	758	-758	0	-710	-758	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	15,970	-15,970	0	-14,971	-15,970	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY	-7,260	0	0	3,747	-3,747	0	-3,513	-3,747	0
(35)	CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36)	SUB-TOTAL	-77,383	366,100	0	59,259	-59,259	0	-18,123	306,841	0
(37)								0	0	0
(38)	**TOTAL GENERATION FUNCTION**	2,185,758	366,100	0	-1,108,832	1,108,832	0	1,076,926	1,474,933	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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)										
	Working Capital & Deferred									
(47)	Charges/Credits:									
(48)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(49)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(50)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51)	MAT. & SUPPLIES - OTHER	0	0	0	-0	0	0	0	0	0
(52)	DEF. CHG. - Financing	0	0	0	-0	0	0	0	0	0
(53)	DEF. CHG. - Tax	0	0	0	-0	0	0	0	0	0
(54)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55)	DEF. CHG. - Other	0	0	0	-0	0	0	0	0	0
(56)	DEF. CHG. - ARO Trans.	-0	0	0	0	-0	0	-0	-0	0
(57)	SUB-TOTAL	0	0	0	-0	0	0	0	0	0
(58)										
(59)	Transmission - HV	0	0	0	-0	0	0	0	0	0

EXHIBIT 2B
PAGE 2 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	997,227	0	0	0	0	0	997,227	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	102,594	0	0	0	0	0	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	0	0	0	0	0	1,099,822	0	0
(5)										
	Working Capital & Deferred									
(6)	Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,485	0	0	0	0	0	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	0	0	0	0	0	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	0	0	0	0	0	4,719	0	0
(13)	DEF. CHG. - Pension	20,054	0	0	0	0	0	20,054	0	0
(14)	DEF. CHG. - Other	4,334	0	0	0	0	0	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	0	0	0	0	0	5,220	0	0
(16)	DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17)	SUB-TOTAL	54,069	0	0	0	0	0	54,069	0	0
(18)										
(19)	Transmission - EHV	1,153,891	0	0	0	0	0	1,153,891	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$1,153,891	$0	$0	($0)	$0	$0	$1,153,891	$0	$0

EXHIBIT 2B
PAGE 3 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,496	$0	$2,554	$0	$0	$0	$2,496	$0	$2,554
(5)	EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(6)	OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(7)	SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8)	POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(9)	O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(10)	U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(11)	LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12)	SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13)	METERS	0	0	68,109	0	0	0	0	0	68,109
(14)	STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15)	TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(16)										
(17)	GENERAL PROPERTY PLANT	124,721	0	90,365	0	0	0	124,721	0	90,365
(18)	TOTAL PLANT IN SERVICE	1,101,949	0	798,404	0	0	0	1,101,949	0	798,404
(19)										
	Working Capital & Deferred									
(20)	Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,515	0	11,241	0	0	0	15,515	0	11,241
(25)	DEF. CHG. - Financing	4,272	0	3,095	0	0	0	4,272	0	3,095
(26)	DEF. CHG. - Tax	4,728	0	3,425	0	0	0	4,728	0	3,425
(27)	DEF. CHG. - Pension	14,233	0	60,831	0	0	0	14,233	0	60,831
(28)	DEF. CHG. - Other	4,343	0	3,147	0	0	0	4,343	0	3,147
(29)	DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30)	DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31)	SUB-TOTAL	43,083	0	81,739	0	0	0	43,083	0	81,739
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,145,032	$0	$880,143	$0	$0	$0	$1,145,032	$0	$880,143
(34)										
(35)	**RETAIL FUNCTION**									
(36)										
(37)	DISTRIBUTION PLANT:									
(38)	SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
(39)	METERS	0	0	0	0	0	0	0	0	0
(40)	TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(41)										
(42)	GENERAL PROPERTY PLANT	0	0	36,737	0	0	0	0	0	36,737
(43)	TOTAL PLANT IN SERVICE	0	0	36,737	0	0	0	0	0	36,737
(44)										
	Working Capital & Deferred									
(45)	Charges/Credits:									
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(47)	CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50)	DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51)	DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(54)	SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	163,808	0	0	0	0	0	163,808
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,484,680**	**$366,100**	**$1,043,950**	**($1,108,832)**	**$1,108,832**	**$0**	**$3,375,848**	**$1,474,933**	**$1,043,950**

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) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$390,345	$251,313	$13,303	$69,043	$7,909	$7,234	$8,343	$14,179	$11,740	$5,412	$1,869	D-3A
(5)	HYDRO PLANT	364,060	234,390	12,408	64,394	7,376	6,747	7,781	13,224	10,950	5,048	1,743	D-3A
(6)	WIND PLANT	74,449	47,932	2,537	13,168	1,508	1,380	1,591	2,704	2,239	1,032	356	D-3A
(7)	LM6000 PLANT	46,631	30,022	1,589	8,248	945	864	997	1,694	1,402	647	223	D-3A
(8)	GAS TURBINE PLANT - OTHER	38,476	24,772	1,311	6,806	780	713	822	1,398	1,157	533	184	D-3A
(9)	GENERATION BATTERIES	80,408	51,768	2,740	14,222	1,629	1,490	1,719	2,921	2,418	1,115	385	D-3A
(10)	RADIAL TO GENERATION TRANS.	31,003	19,960	1,057	5,484	628	575	663	1,126	932	430	148	D-3A
(11)	TOTAL GENERATION PLANT	1,025,371	660,157	34,946	181,365	20,776	19,002	21,915	37,246	30,840	14,216	4,909	
(12)													
(13)	GEN. PROPERTY PLANT	69,679	44,861	2,375	12,325	1,412	1,291	1,489	2,531	2,096	966	334	P-7
(14)	TOTAL PLANT IN SERVICE	1,095,049	705,018	37,320	193,689	22,188	20,293	23,404	39,777	32,935	15,182	5,243	
(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	15,418	9,927	525	2,727	312	286	330	560	464	214	74	P-7
(21)	DEF. CHG. - Financing	4,245	2,733	145	751	86	79	91	154	128	59	20	P-7
(22)	DEF. CHG. - Tax	4,698	3,025	160	831	95	87	100	171	141	65	22	P-7
(23)	DEF. CHG. - Pension	44,003	28,330	1,500	7,783	892	815	940	1,598	1,323	610	211	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	4,531	2,917	154	802	92	84	97	165	136	63	22	P-7
(27)	DEF. CHG. - FCR	5,197	3,346	177	919	105	96	111	189	156	72	25	P-7
(28)	DEF. CR. - ARO Steam	-41,444	-26,683	-1,412	-7,331	-840	-768	-886	-1,505	-1,247	-575	-198	D-3A
(29)	DEF. CR. - ARO Hydro	-20,594	-13,259	-702	-3,643	-417	-382	-440	-748	-619	-286	-99	D-3A
(30)	DEF. CR. - ARO Wind	-8,411	-5,415	-287	-1,488	-170	-156	-180	-306	-253	-117	-40	D-3A
(31)	DEF. CR. - ARO LM6000	-710	-457	-24	-126	-14	-13	-15	-26	-21	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,573	-4,232	-224	-1,163	-133	-122	-140	-239	-198	-91	-31	D-3A
(32)	DEF. CR. - Other	-14,971	-9,639	-510	-2,648	-303	-277	-320	-544	-450	-208	-72	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	-3,513	-2,262	-120	-621	-71	-65	-75	-128	-106	-49	-17	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-18,123	-11,668	-618	-3,206	-367	-336	-387	-658	-545	-251	-87	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,076,926	693,349	36,703	190,484	21,820	19,957	23,016	39,118	32,390	14,931	5,156	
(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	

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**	997,227	642,038	33,987	176,387	20,206	18,480	21,313	36,223	29,993	13,826	4,774	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	102,594	66,053	3,497	18,147	2,079	1,901	2,193	3,727	3,086	1,422	491	P-8B
(4)	TOTAL PLANT IN SERVICE	1,099,822	708,090	37,483	194,533	22,284	20,382	23,506	39,950	33,079	15,248	5,266	
(5)													
(6)	Working Capital & Deferred 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	15,485	9,970	528	2,739	314	287	331	562	466	215	74	P-8B
(11)	DEF. CHG. - Financing	4,264	2,745	145	754	86	79	91	155	128	59	20	P-8B
(12)	DEF. CHG. - Tax	4,719	3,038	161	835	96	87	101	171	142	65	23	P-8B
(13)	DEF. CHG. - Pension	20,054	12,911	683	3,547	406	372	429	728	603	278	96	O-2B
(14)	DEF. CHG. - Other	4,334	2,791	148	767	88	80	93	157	130	60	21	P-8B
(15)	DEF. CHG. - FCR	5,220	3,361	178	923	106	97	112	190	157	72	25	P-8B
(16)	DEF. CR. - ARO Trans	-7	-4	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17)	SUB-TOTAL	54,069	34,811	1,843	9,564	1,096	1,002	1,156	1,964	1,626	750	259	
(18)													
(19)	Transmission - EHV	1,153,891	742,901	39,326	204,097	23,380	21,384	24,661	41,914	34,705	15,998	5,525	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	1,153,891	742,901	39,326	204,097	23,380	21,384	24,661	41,914	34,705	15,998	5,525	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	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	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)													
(29)	GEN. PROPERTY PLANT	124,721	86,624	4,723	23,797	1,426	2,689	2,723	1,242	0	339	1,156	P-9
(42)		1,101,949	740,271	40,363	203,367	12,184	22,982	23,273	10,613	0	2,901	45,994	
	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	15,515	10,776	588	2,960	177	335	339	154	0	42	144	P-9
(48)	DEF. CHG. - Financing	4,272	2,967	162	815	49	92	93	43	0	12	40	P-9
(49)	DEF. CHG. - Tax	4,728	3,284	179	902	54	102	103	47	0	13	44	P-9
(50)	DEF. CHG. - Pension	14,233	9,403	511	2,606	243	293	318	199	0	58	602	O-3
(51)	DEF. CHG. - Other	4,343	3,016	164	829	50	94	95	43	0	12	40	P-9
(52)	DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52)	SUB-TOTAL	43,083	29,440	1,604	8,111	573	915	948	487	0	136	869	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,145,032	769,711	41,967	211,478	12,757	23,897	24,220	11,100	0	3,037	46,863	
(55)													
(56)	**TOTAL DEMAND**	**$3,375,848**	**$2,205,962**	**$117,996**	**$606,059**	**$57,957**	**$65,238**	**$71,898**	**$92,132**	**$67,095**	**$33,967**	**$57,544**	

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	$416,381	$219,695	$15,117	$91,586	$14,707	$10,743	$17,345	$28,202	$10,640	$5,081	$3,266	E-1A
(5)	HYDRO PLANT	388,343	204,901	14,099	85,418	13,717	10,020	16,177	26,303	9,923	4,739	3,046	E-1A
(6)	WIND PLANT	79,415	41,902	2,883	17,468	2,805	2,049	3,308	5,379	2,029	969	623	E-1A
(7)	LM6000 PLANT	49,741	26,245	1,806	10,941	1,757	1,283	2,072	3,369	1,271	607	390	E-1A
(8)	GAS TURBINE PLANT - OTHER	41,042	21,655	1,490	9,028	1,450	1,059	1,710	2,780	1,049	501	322	E-1A
(9)	GENERATION BATTERIES	85,771	45,255	3,114	18,866	3,030	2,213	3,573	5,809	2,192	1,047	673	E-1A
(10)	RADIAL TO GENERATION TRANS.	33,071	17,449	1,201	7,274	1,168	853	1,378	2,240	845	404	259	E-1A
(11)	TOTAL GENERATION PLANT	1,093,765	577,102	39,709	240,580	38,633	28,220	45,564	74,082	27,948	13,348	8,579	
(12)													
(13)	GENERAL PROPERTY PLANT	74,326	39,217	2,698	16,349	2,625	1,918	3,096	5,034	1,899	907	583	P-10
(14)	TOTAL PLANT IN SERVICE	1,168,091	616,319	42,407	256,929	41,259	30,138	48,660	79,116	29,848	14,255	9,162	
(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	116,003	7,982	48,359	7,766	5,672	9,159	14,891	5,618	2,683	1,724	E-1A
(20)	MAT. & SUPPLIES - OTHER	16,447	8,678	597	3,618	581	424	685	1,114	420	201	129	P-10
(21)	DEF. CHG. - Financing	4,528	2,389	164	996	160	117	189	307	116	55	36	P-10
(22)	DEF. CHG. - Tax	5,011	2,644	182	1,102	177	129	209	339	128	61	39	P-10
(23)	DEF. CHG. - Pension	44,915	23,699	1,631	9,879	1,586	1,159	1,871	3,042	1,148	548	352	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	3,900	2,058	142	858	138	101	162	264	100	48	31	E-1A
(26)	DEF. CHG. - Other	4,834	2,550	175	1,063	171	125	201	327	124	59	38	P-10
(27)	DEF. CHG. - FCR	5,544	2,925	201	1,219	196	143	231	376	142	68	43	P-10
(28)	DEF. CR. - ARO Steam	-44,209	-23,326	-1,605	-9,724	-1,562	-1,141	-1,842	-2,994	-1,130	-539	-347	E-1A
(29)	DEF. CR. - ARO Hydro	-21,968	-11,591	-798	-4,832	-776	-567	-915	-1,488	-561	-268	-172	E-1A
(30)	DEF. CR. - ARO Wind	-8,972	-4,734	-326	-1,974	-317	-231	-374	-608	-229	-109	-70	E-1A
(31)	DEF. CR. - ARO LM6000	-758	-400	-28	-167	-27	-20	-32	-51	-19	-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	-15,970	-8,426	-580	-3,513	-564	-412	-665	-1,082	-408	-195	-125	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	-3,747	-1,977	-136	-824	-132	-97	-156	-254	-96	-46	-29	E-1A
(34)	CONTRACT RECEIVABLE	97,427	51,405	3,537	21,430	3,441	2,514	4,059	6,599	2,490	1,189	764	E-1A
(35)	SUB-TOTAL	306,841	161,898	11,140	67,492	10,838	7,917	12,782	20,783	7,841	3,744	2,407	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,474,933	778,217	53,547	324,420	52,097	38,054	61,442	99,899	37,688	17,999	11,569	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable 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	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,474,933**	**$778,217**	**$53,547**	**$324,420**	**$52,097**	**$38,054**	**$61,442**	**$99,899**	**$37,688**	**$17,999**	**$11,569**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION FUNCTION**												
(4)	DISTRIBUTION PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	90,365	80,730	4,627	3,003	6	576	47	10	0	0	1,365	P-12
(7)	TOTAL PLANT IN SERVICE	798,404	713,275	40,883	26,533	52	5,092	415	90	3	3	12,059	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,241	10,043	576	374	1	72	6	1	0	0	170	P-12
(14)	DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
(15)	DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
(16)	DEF. CHG. - Pension	60,831	54,963	3,123	1,370	2	261	17	3	0	0	1,089	O-6
(17)	DEF. CHG. - Other	3,147	2,811	161	105	0	20	2	0	0	0	48	P-12
(18)	SUB-TOTAL	81,739	73,642	4,194	2,065	3	395	28	6	0	0	1,405	
(19)													
(20)	**TOTAL DIST. FUNCTION**	880,143	786,917	45,077	28,599	55	5,487	443	95	3	4	13,464	
(21)													
(22)	**RETAIL FUNCTION**												
(23)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)													
(25)	GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
(26)	TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
(27)													
(28)	WORKING CAPITAL:												
(29)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30)	CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32)	MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33)	DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34)	DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	145	129	7	5	0	1	0	0	0	0	2	P-13
(37)	SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
(40)													
(41)	**TOTAL CUSTOMER**	**1,043,950**	**913,632**	**53,581**	**45,061**	**1,798**	**7,627**	**3,663**	**3,291**	**3**	**603**	**14,692**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$3,897,811**	**$225,124**	**$975,540**	**$111,852**	**$110,919**	**$137,003**	**$195,322**	**$104,787**	**$52,569**	**$83,804**	

EXHIBIT 3A

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

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	$192,024	$176,685	$15,338
ALLOCATION			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	1,721	1,583	138
(12) TOTAL	$192,024	$176,685	$15,338
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$441,257	$66,189	$214,451	$48,538	$112,079

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$374,823	$44,500	$194,104	$34,731	$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	7,063	594	3,944	464	2,062
(11) TOTAL	$441,257	$66,189	$214,451	$48,538	$112,079
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$188,928	$93,141	$57,056	$6,424	$32,307

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$148,114	$62,621	$51,643	$4,596	$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	2,541	836	1,049	61	594
(11) TOTAL	$188,928	$93,141	$57,056	$6,424	$32,307
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,657	$3,453	$678	$10,543	$46,983

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$53,022	$2,321	$614	$7,544	$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	1,009	31	12	101	864
(11) TOTAL	$61,657	$3,453	$678	$10,543	$46,983
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, 2027

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

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	$363,514	$309,411	$0	$0	$0	$54,103
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	27,737	27,646	0	0	0	91
(4)	BIOMASS	21,026	20,956	0	0	0	70
(5)	MARITIME LINK	203,880	203,211	0	0	0	669
(6)	WIND ERIS	33,418	33,311	0	0	0	107
(7)	WIND NRIS	182,852	182,267	0	0	0	585
(8)	IMPORTS	89,972	89,676	0	0	0	297
(9)	BUTU CAPACITY CREDIT	0	396	0	0	0	-396
(10)	**TOTAL**	**922,400**	**866,874**	**0**	**0**	**0**	**55,525.40**
(11)	THERMAL - OPERATING & MAINT.	60,864.0	58,620	0	0	0	2,244
(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	314
(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.	2,041.0	1,966	0	0	0	75
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**90,039.5**	**86,586**	**0**	**0**	**0**	**3,453**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	83,178.491	0	20,588	59,632	0	2,958
(26)							
(27)	**CUSTOMER SERVICE**	28,605	0	0	1,155	26,908	541
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,877.0	1,305	152	327	25	68
(34)	CORP. SECRETARY & INSURANCE	11,821.6	7,832	1,942	1,060	552	436
(35)	LEGAL SERVICES	5,177.0	3,598	420	902	68	189
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,627	434	1,097	583	130
(36)	REGULATORY AFFAIRS	9,513.0	6,612	771	1,658	126	347
(37)	FINANCE GROUP	7,560.7	4,918	754	1,520	92	276
(38)	PROCUREMENT & FACILITIES	12,656.2	3,059	3,059	3,059	3,059	419
(38)	ENTERPRISE SERVICES	47,662.3	20,069	4,966	13,237	7,802	1,589
(39)	HUMAN RESOURCES	11,248.4	4,736	1,172	3,124	1,841	375
(40)	**TOTAL CORPORATE GROUPS**	**111,388.3**	**53,756**	**13,671**	**25,984**	**14,148**	**3,830**
(41)							
(42)	GENERATION SERVICES	12,337.5	11,883	0	0	0	455
(43)	OTHER EXPENSES	7,886.5	3,321	822	2,190	1,291	263
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**333,435.021**	**155,546**	**35,081**	**88,962**	**42,347**	**11,500**
(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	21,202	10,304	17,804	344	1,895
(53)	**DEPRECIATION:**						
(54)	STEAM	49,859	48,021	0	0	0	1,838
(55)	HYDRO	17,266	16,630	0	0	0	637
(56)	WIND	13,334	12,843	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	119
(59)	GENERATION BATTERIES	8,877	8,550	0	0	0	327
(60)	RADIAL TO GENERATION TRANS.	1,695	1,633	0	0	0	62
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	31,475	0	30,076	0	0	1,400
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,574	0	0	3,458	0	116
(65)	DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(66)	DISTRIBUTION - Substations	9,632	0	0	9,319	0	313
(67)	DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,489	0	721
(68)	DISTRIBUTION - OH Lines	12,809	0	0	12,394	0	416
(69)	DISTRIBUTION -UG Lines	2,997	0	0	2,900	0	97
(70)	DISTRIBUTION -Line Transformers	30,216	0	0	29,236	0	980
(71)	DISTRIBUTION -Services	3,514	0	0	3,400	0	114
(72)	DISTRIBUTION -Meters	8,399	0	0	8,127	0	273
(73)	DISTRIBUTION - Streetlight Related	4,918	0	0	4,758	0	160
(74)	GENERAL PROPERTY	67,944	18,212	12,784	28,347	6,242	2,359
(75)	**TOTAL DEPRECIATION**	300,785	116,107	42,859	124,775	6,242	10,801
(76)							
(77)	INTEREST NET	154,075	64,275	29,064	51,009	4,126	5,601
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	11,008	4,592	2,077	3,644	295	400
(80)							
(81)	**TOTAL EXPENSES**	**$1,773,251**	**$1,228,597**	**$119,384**	**$286,194**	**$53,354**	**$85,722**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(6,032.1)	0	0	0	-6,032	0
(86)	CONNECTION CHARGES AND METER REMOVA	(3,675.0)	0	0	0	-3,675	0
(87)	NSF	(160.2)	0	0	0	-160	0
(88)	RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89)	WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90)	POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91)	STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92)	AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93)	OTHER REVENUE	(4,487.5)	-3,267	-317	-761	-142	0
(94)							
(95)	**NET INCOME**	212,356.133	88,588	40,058	70,304	5,687	7,719
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,939,492.789**	**$1,308,881**	**$159,124**	**$339,042**	**$39,005**	**$93,441**

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	363,514	309,411	-	-	-	54,102.6	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,646	-	-	-	91.4	
(4) BIOMASS	21,026	20,956	-	-	-	69.6	
(5) MARITIME LINK	203,880	203,211				669.2	
(6) WIND ENRIS	33,418	33,311	-	-	-	107.1	
(7) WIND NRIS	182,852	182,267				584.8	
(8) IMPORTS	89,972	89,676	-	-	-	296.9	
(9) BUTU CAPACITY CREDIT	-	396.1				(396.1)	
(10) **TOTAL**	**922,400**	**866,874**	**-**	**-**	**-**	**55,525.398**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	60,864	58,620	-	-	-	2,244	
(14) HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	88	
(15) WIND - OPERATING & MAINT.	8,528	8,213	-	-	-	314	
(16) SOLAR - OPERATING & MAINT.	139	-				139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,579	-	-	-	252	
(17) LM6000 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.	2,041	1,966	-	-	-	75	
(23) **TOTAL POWER PRODUCTION**	**90,039.5**	**86,586**	**-**	**-**	**-**	**3,453**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,877	1,305	152	327	25	68	F - 2
(27) CORP. SECRETARY & INSURANCE	11,822	7,832	1,942	1,060	552	436	F - 4
(28) LEGAL SERVICES	5,177	3,598	420	902	68	189	F - 2
(29) EXTERNAL RELATIONS	3,550	1,495	370	986	581	118	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	133	64	111	2	12	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,748**	**14,362**	**2,948**	**3,386**	**1,228**	**823**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION: HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separ	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	21,298	-	20,351	-	-	947	
(41) EHV and HV STORM EXPENSES	248		237	-	-	11	
(42)							
(43) **DISTRIBUTION:**							
(44) SUBSTATIONS	1,541	-	-	1,491	-	50	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,201	-	1,147	
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,800	-	765	
(47) UNDERGROUND LINES	589	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	-	-	-	-	-	-	
(51) STREET LIGHTING	589	-	-	570	-	19	
(53) **TOTAL DISTRIBUTION**	**61,632.2**	**-**	**-**	**59,632**	**-**	**2,000**	
(54)							
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	83,178.491	-	20,588	59,632	-	2,958	
(56)							
(57) **GENERATION SERVICES**	12,338	11,883				455	
(58)							
(59) **CUSTOMER SERVICE**							
(60) **CUSTOMER SERVICE**							
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,510	28	
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,774	71	
(63) **CALL CENTRE:**							
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65) CUSTOMER CARE	6,940	-	-	-	6,812	127	
(66) **REVENUE OPERATIONS:**							
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,256	42	
(68) METER DATA SERVICES	441	-	-	-	432	8	
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38.738	
(70) METER SERVICES - FIELD	1,447	-	-	-	1,420	27	
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,570	85	
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	
(73) CREDIT SERVICES							
(74) BAD DEBT EXPENSE	5,013	-	-	-	4,921	92	
(75) MARKETING & SALES							
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77) **TOTAL CUSTOMER SERVICE**	**28,605**	**-**	**-**	**1,155**	**26,908**	**541**	

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	1,342	157	336	26	70	F - 2	
(3) Other Expenses	7,582	5,269	615	1,321	100	276	F - 2	
(4) **Subtotal**	9,513	6,612	771	1,658	126	347		
(5)								
(6) **FINANCE GROUP**								
(7) INTERNAL AUDIT	1,825	1,268	148	318	24	67	F - 2	
(8) INVESTOR RELATIONS	278	114	56	96	2	10	F - 3	
(9) DIRECTOR FINANCE	470	326	38	82	6	17	F - 2	
(10) TREASURER	435	302	35	76	6	16	F - 2	
(11) CORPORATE TAX	908	373	181	313	6	33	F - 3	
(12)								
(13) GM FINANCE	-							
(14) CORPORATE CONTROLLER	3,646	2,534	296	635	48	133	F - 2	
(15) CORP. PERFORMANCE & BACK OFFICE	-							
(16)								
(17) **TOTAL FINANCE**	7,561	4,918	754	1,520	92	276		
(18)								
(19) **ENTERPRISE SERVICES**								
(20) PROCUREMENT & FACILITIES	12,656	3,059	3,059	3,059	3,059	419	F - 5	
(21) INFORMATION TECHNOLOGY	47,662	20,069	4,966	13,237	7,802	1,589	F - 1	
(22)								
(23) **TOTAL ENTERPRISE SERVICES**	60,318	23,128	8,025	16,296	10,861	2,008		
(24)								
(25) **HUMAN RESOURCES**								
(26) --HUMAN RESOURCES	11,248	4,736	1,172	3,124	1,841	375	F - 1	
(27)								
(28) OTHER EXPENSES	7,887	3,321	822	2,190	1,291	263	F - 1	
(29)								
(30) **TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	**331,504**	**154,204**	**34,924**	**88,625**	**42,321**	**11,430**		
(31)								
(32) **TOTAL DIVISIONAL EXPENSES**	**333,435**	**155,546**	**35,081**	**88,962**	**42,347**	**11,500**		
(33)								
(34) **COGS**	**-**	**-**	**-**	**-**	**-**	**-**		
(35)								
(36) **DSM EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(37)								
(38) **FCR DEFERRAL**	**-**	**-**	**-**	**-**	**-**	**-**		
(39)								
(40) **OTHER EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(41)								
(42) **CAPITAL RELATED EXPENSES**								
(43)								
(44) GRANTS IN LIEU OF TAXES	51,549	21,202	10,304	17,804	344	1,895		
(45) DEPRECIATION :								
(46) STEAM	49,859	48,021	-	-	-	1,838		
(47) HYDRO	17,266	16,630	-	-	-	637		
(48) WIND	13,334	12,843	-	-	-	492		
(49) SOLAR	61					61		
(50) LM6000	7,372	7,100	-	-	-	272		
(51) GAS TURBINE - OTHER	3,239	3,119	-	-	-	119		
(52) GENERATION BATTERIES	8,877	8,550	-	-	-	327		
(53) RADIAL TO GENERATION TRANS.	1,695	1,633	-	-	-	62		
(54) Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0		
(55) Transmission - EHV and HV combined	31,475	-	30,076	-	-	1,400		
(56) DISTRIBUTION - Land	-	-	-	-	-	-		
(57) DISTRIBUTION - Easements	3,574			3,458	-	116		
(58) DISTRIBUTION - Other	1,393			1,348	-	45		
(59) DISTRIBUTION - Substations	9,632			9,319	-	313		
(60) DISTRIBUTION - Poles and Fixtures	22,210			21,489	-	721		
(61) DISTRIBUTION - OH Lines	12,809			12,394	-	416		
(62) DISTRIBUTION -UG Lines	2,997			2,900	-	97		
(63) DISTRIBUTION -Line Transformers	30,216			29,236	-	980		
(64) DISTRIBUTION -Services	3,514			3,400	-	114		
(65) DISTRIBUTION -Meters	8,399			8,127	-	273		
(66) DISTRIBUTION - Streetlight Related	4,918	-	-	4,758	-	160		
(67) GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,539	6,242	354.3		
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,990	-	747	2,136	-	106.4	F - 6	
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,575	-	3,070	5,188	-	316.9	F - 7	
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,212	8,570	14,483	-	1,581.6	F - 8	
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-		
(72) INTEREST NET	154,075	64,275	29,064	51,009	4,126	5,601		
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-		
(74) CORPORATE TAXES	11,008	4,592	2,077	3,644	295	400		
(75)								
(76) **TOTAL OPERATING EXPENSES**	**1,773,251**	**1,228,597**	**119,384**	**286,194**	**53,354**	**85,722**		
(77)								
(78) NON-OPERATING REVENUE:						-		
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-		
(80) EXPORT SALES	-	-	-	-	-	-		
(81) LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-		
(82) CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-		
(83) NSF	(160)	-	-	-	(160)	-		
(84) RETAIL SALES	(1,709)	-	-	-	(1,709)	-		
(85) WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-		
(86) POLE SERVICES	(16,695)	-	-	(16,695)	-	-		
(87) STEAM AND ASH SALES	(5,038)	(5,038)				-		
(88) AMI OPT OUT CHARGE	(765)				(765)	-		
(89) OTHER REVENUE	(4,487)	(3,267)	(317)	(761)	(142)	-		
(90)								
(91) **PROFIT/LOSS**	212,356	88,588	40,058	70,304	5,687	7,719		$93,441
(92)								
(93) **TOTAL NET EXPENSES**	**1,939,493**	**1,308,881**	**159,124**	**339,042**	**39,005**	**93,441**		
(94)								
(95) Generation								
(96) Transmission								
(97) Distribution								
(98) Retail								
(99) Total								

NOVA SCOTIA POWER INC.

FUNCTIO **FUNCTIONALIZATION OF OPERATING EXPENSES**

FOR FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	58,620	58,620	-	-	-	13.02%	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.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) 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) RADIAL TO GENERATION TRANS.	1,966	1,966	-	-	-	0.4%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	84,620	84,620	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,809	1,305	152	327	25	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,386	7,832	1,942	1,060	552	1.7%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,988	3,598	420	902	68	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,431	1,495	370	986	581	0.3%	0.2%	0.3%	1.0%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	310	133	64	111	2	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,924	14,362	2,948	3,386	1,228	3.2%	1.8%	0.9%	2.1%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION: HV BEFORE STORM EXPENSES (not applicable									
(37) as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separ	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	20,351	-	20,351	-	-	0.0%	12.8%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	237	-	237	-	-	0.0%	0.1%	0.0%	0.0%
(42)									
(43) **DISTRIBUTION:**									
(44) SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45) OVERHEAD LINES BEFORE STORM EXPENSES	34,201	-	-	34,201	-	0.0%	0.0%	9.6%	0.0%
(46) OVERHEAD LINES STORM EXPENSES	22,800	-	-	22,800	-	0.0%	0.0%	6.4%	0.0%
(47) UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51) STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(53) **TOTAL DISTRIBUTION**	59,632	-	-	59,632	-	0.0%	0.0%	16.7%	0.0%
(54)									
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	80,221	-	20,588	59,632	-	0.0%	12.9%	16.7%	0.0%
(56)									
(57) **GENERATION SERVICES**	11,883	11,883	-	-	-	2.6%	0.0%	0.0%	0.0%
(58)									
(59) **CUSTOMER SERVICE**									
(60) **CUSTOMER SERVICE**									
(61) CUSTOMER SERVICE EXPERIENCE	1,510	-	-	-	1,510	0.0%	0.0%	0.0%	2.6%
(62) CUSTOMER SOLUTIONS	3,774	-	-	-	3,774	0.0%	0.0%	0.0%	6.4%
(63) **CALL CENTRE:**									
(64) CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65) CUSTOMER CARE	6,812	-	-	-	6,812	0.0%	0.0%	0.0%	11.5%
(66) **REVENUE OPERATIONS:**									
(67) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.8%
(68) METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69) SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70) METER SERVICES - FIELD	1,420	-	-	-	1,420	0.0%	0.0%	0.0%	2.4%
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,570	-	-	-	4,570	0.0%	0.0%	0.0%	7.7%
(72) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) BAD DEBT EXPENSE	4,921	-	-	-	4,921	0.0%	0.0%	0.0%	8.3%
(75) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77) **TOTAL CUSTOMER SERVICE**	28,063	-	-	1,155	26,908	0.0%	0.0%	0.3%	45.6%

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
REGULATORY AFFAIRS									
Advocacy Expense	1,861	1,342	157	336	26	0.3%	0.1%	0.1%	0.0%
Other Expenses	7,305	5,269	615	1,321	100	1.2%	0.4%	0.4%	0.2%
Subtotal	9,166	6,612	771	1,658	126	1.5%	0.5%	0.5%	0.2%
FINANCE GROUP									
INTERNAL AUDIT	1,758	1,268	148	318	24	0.3%	0.1%	0.1%	0.0%
INVESTOR RELATIONS	267	114	56	96	2	0.0%	0.0%	0.0%	0.0%
DIRECTOR FINANCE	453	326	38	82	6	0.1%	0.0%	0.0%	0.0%
TREASURER	419	302	35	76	6	0.1%	0.0%	0.0%	0.0%
CORPORATE TAX	874	373	181	313	6	0.1%	0.1%	0.1%	0.0%
GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE CONTROLLER	3,513	2,534	296	635	48	0.6%	0.2%	0.2%	0.1%
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
TOTAL FINANCE	7,285	4,918	754	1,520	92	1.1%	0.5%	0.4%	0.2%
ENTERPRISE SERVICES									
PROCUREMENT & FACILITIES	12,237	3,059	3,059	3,059	3,059	0.7%	1.9%	0.9%	5.2%
INFORMATION TECHNOLOGY	46,073	20,069	4,966	13,237	7,802	4.5%	3.1%	3.7%	13.2%
TOTAL ENTERPRISE SERVICES	58,310	23,128	8,025	16,296	10,861	5.1%	5.0%	4.6%	18.4%
HUMAN RESOURCES									
--HUMAN RESOURCES	10,873	4,736	1,172	3,124	1,841	1.1%	0.7%	0.9%	3.1%
OTHER EXPENSES	7,624	3,321	822	2,190	1,291	0.7%	0.5%	0.6%	2.2%
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	320,074	154,204	34,924	88,625	42,321	34.2%	21.9%	24.9%	71.7%
TOTAL DIVISIONAL EXPENSES	**321,935**	**155,546**	**35,081**	**88,962**	**42,347**	34.5%	22.0%	25.0%	71.7%
COGS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DSM EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
FCR DEFERRAL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
OTHER EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CAPITAL RELATED EXPENSES									
GRANTS IN LIEU OF TAXES	49,654	21,202	10,304	17,804	344	4.7%	6.5%	5.0%	0.6%
DEPRECIATION :									
STEAM	48,021	48,021	-	-	-	10.7%	0.0%	0.0%	0.0%
HYDRO	16,630	16,630	-	-	-	3.7%	0.0%	0.0%	0.0%
WIND	12,843	12,843	-	-	-	2.9%	0.0%	0.0%	0.0%
SOLAR									
LM6000	7,100	7,100	-	-	-	1.6%	0.0%	0.0%	0.0%
GAS TURBINE - OTHER	3,119	3,119	-	-	-	0.7%	0.0%	0.0%	0.0%
GENERATION BATTERIES	8,550	8,550	-	-	-	1.9%	0.0%	0.0%	0.0%
RADIAL TO GENERATION TRANS.	1,633	1,633	-	-	-	0.4%	0.0%	0.0%	0.0%
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
Transmission - EHV and HV combined	30,076	-	30,076	-	-	0.0%	18.9%	0.0%	0.0%
DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DISTRIBUTION - Easements	3,458	-	-	3,458	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION - Other	1,348	-	-	1,348	-	0.0%	0.0%	0.4%	0.0%
DISTRIBUTION - Substations	9,319	-	-	9,319	-	0.0%	0.0%	2.6%	0.0%
DISTRIBUTION - Poles and Fixtures	21,489	-	-	21,489	-	0.0%	0.0%	6.0%	0.0%
DISTRIBUTION - OH Lines	12,394	-	-	12,394	-	0.0%	0.0%	3.5%	0.0%
DISTRIBUTION -UG Lines	2,900	-	-	2,900	-	0.0%	0.0%	0.8%	0.0%
DISTRIBUTION -Line Transformers	29,236	-	-	29,236	-	0.0%	0.0%	8.2%	0.0%
DISTRIBUTION -Services	3,400	-	-	3,400	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION -Meters	8,127	-	-	8,127	-	0.0%	0.0%	2.3%	0.0%
DISTRIBUTION - Streetlight Related	4,758	-	-	4,758	-	0.0%	0.0%	1.3%	0.0%
GENERALPROPERTY:FUNCTIONILIZED	13,177	-	397	6,539	6,242	0.0%	0.2%	1.8%	10.6%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,883	-	747	2,136	-	0.0%	0.5%	0.6%	0.0%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,258	-	3,070	5,188	-	0.0%	1.9%	1.5%	0.0%
GENERALPROPERTY:NON- FUNCTIONILIZED	41,265	18,212	8,570	14,483	-	4.0%	5.4%	4.1%	0.0%
GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
INTEREST NET	148,474	64,275	29,064	51,009	4,126	14.3%	18.2%	14.3%	7.0%
PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE TAXES	10,608	4,592	2,077	3,644	295	1.0%	1.3%	1.0%	0.5%
						0.0%	0.0%	0.0%	0.0%
TOTAL OPERATING EXPENSES	**820,655**	**361,723**	**119,384**	**286,194**	**53,354**	80.3%	74.9%	80.3%	90.4%
NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
GREEN POWER SURCHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
EXPORT SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
LATE PAYMENT CHARGES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
NSF	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
RETAIL SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
POLE SERVICES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
STEAM AND ASH SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
AMI OPT OUT CHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
OTHER REVENUE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
PROFIT/LOSS	204,637	88,588	40,058	70,304	5,687	19.7%	25.1%	19.7%	9.6%
TOTAL NET EXPENSES	**1,025,292**	**450,311**	**159,442**	**356,498**	**59,041**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

Generation
Transmission
Distribution
Retail
Total

EXHIBIT 4 - Detail A
PAGE 5 OF 6

NOVA SCOTIA POWER INC.

FUNCTIO
FOR

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	1.5	(15)	128	123	-	21	251	1,707	27	2,244
(14) HYDRO OPERATING & MAINT.	0.1	(1)	5	5	-	1	10	67	1	88
(15) WIND - OPERATING & MAINT.	0.2	(2)	18	17	-	3	35	239	4	314
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.2	(2)	14	14	-	2	28	192	3	252
(17) LM6000 OPERATING & MAINT.	0.0	(0)	1	1	-	0	3	18	0	24
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.0	(0)	4	3	-	1	7	48	1	64
(19) FUEL PROCUREMENT	0.2	(2)	14	14	-	2	28	192	3	253
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	4	4	-	1	8	57	1	75
(23) **TOTAL POWER PRODUCTION**	2.2	(21)	185	177	-	31	362	2,464	40	3,239
(24)										-
(25) **CORPORATE GROUPS**										-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	3	3	0	1	8	54	1	68
(27) CORP. SECRETARY & INSURANCE	0.3	(1)	17	17	0	4	50	339	10	436
(28) LEGAL SERVICES	0.2	(1)	8	8	0	2	22	148	3	189
(29) EXTERNAL RELATIONS	0.1	0	3	3	0	1	14	94	2	118
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	10	0	12
(31)										-
(32) **TOTAL CORPORATE GROUPS**	0.7	(2)	31	31	0	7	95	644	17	823
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
HV BEFORE STORM EXPENSES (not applicable										
(37) as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separ	0.0	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	0.0	-	-	-	-	14	111	757	66	947
(41) EHV and HV STORM EXPENSES	0.0	-	-	-	-	0	1	9	1	11
(42)										
(43) **DISTRIBUTION:**										-
(44) SUBSTATIONS	0.1	-	-	-	-	-	6	44	-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES	2.1	-	-	-	-	-	147	998	-	1,147
(46) OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	98	665	-	765
(47) UNDERGROUND LINES	0.0	-	-	-	-	-	2	17	-	19
(48) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(50) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(51) STREET LIGHTING	0.0	-	-	-	-	-	2	17	-	19
(53) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	256	1,740	-	2,000
(54)										
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	14	368	2,506	66	2,958
(56)										
(57) **GENERATION SERVICES**	0.3	(3)	26	25	-	4	51	346	6	455
(58)										
(59) **CUSTOMER SERVICE**										
(60) **CUSTOMER SERVICE**										
(61) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	22	1	28
(62) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	8	54	1	71
(63) **CALL CENTRE:**										
(64) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	3	17	0	23
(65) CUSTOMER CARE	0.6	9	-	4	1	0	14	97	2	127
(66) **REVENUE OPERATIONS:**										
(67) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	5	32	1	42
(68) METER DATA SERVICES	0.0	1	-	0	0	0	1	6	0	8
(69) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	5	34	-	39
(70) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	20	0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	10	65	2	85
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(73) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(74) BAD DEBT EXPENSE	0.4	6	-	3	0	0	10	70	2	92
(75) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(77) **TOTAL CUSTOMER SERVICE**	2	34	-	14	2	1	61	417	9	541

EXHIBIT 4 - Detail A
PAGE 6 OF 6

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	3	3	0	1	8	55	1	70
Other Expenses	0.2	(1)	12	11	0	2	32	216	4	276
Subtotal	0.3	(1)	14	14	0	3	40	271	6	347
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	3	3	0	1	8	52	1	67
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	8	0	10
DIRECTOR FINANCE	0.0	(0)	1	1	0	0	2	13	0	17
TREASURER	0.0	(0)	1	1	0	0	2	12	0	16
CORPORATE TAX	0.0	(0)	1	1	0	0	4	27	1	33
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.1	(1)	6	5	0	1	15	104	2	133
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.2	(1)	11	10	0	2	32	217	5	276
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.5	3	7	8	0	3	49	336	12	419
INFORMATION TECHNOLOGY	2.0	5	44	46	1	11	186	1,266	28	1,589
TOTAL ENTERPRISE SERVICES	2.5	8	51	54	1	14	235	1,602	40	2,008
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	1	10	11	0	3	44	299	7	375
OTHER EXPENSES	0.3	1	7	8	0	2	31	210	5	263
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	13	15	337	345	4	80	1,320	8,977	199	11,290
TOTAL DIVISIONAL EXPENSES	13	15	340	348	4	81	1,328	9,033	200	11,361
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(5)	46	45	0	15	224	1,525	43	1,895
DEPRECIATION :										
STEAM	1	(12)	105	100	-	17	205	1,398	23	1,838
HYDRO	0	(4)	36	35	-	6	71	484	8	637
WIND	0	(3)	28	27	-	5	55	374	6	492
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(2)	16	15	-	3	30	207	3	272
GAS TURBINE - OTHER	0	(1)	7	7	-	1	13	91	1	119
GENERATION BATTERIES	0	(2)	19	18	-	3	37	249	4	327
RADIAL TO GENERATION TRANS.	0	(0)	4	3	-	1	7	48	1	62
Transmission - HV (not aplicable as a separate item)	0	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	0	-	-	-	-	20	164	1,118	97	1,400
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	15	101	-	116
DISTRIBUTION - Other	0	-	-	-	-	-	6	39	-	45
DISTRIBUTION - Substations	1	-	-	-	-	-	40	272	-	313
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	92	627	-	721
DISTRIBUTION - OH Lines	1	-	-	-	-	-	53	362	-	416
DISTRIBUTION -UG Lines	0	-	-	-	-	-	12	85	-	97
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	125	853	-	980
DISTRIBUTION -Services	0	-	-	-	-	-	15	99	-	114
DISTRIBUTION -Meters	0	-	-	-	-	-	35	237	-	273
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	20	139	-	160
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	43	295	3	354
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	1	13	90	2	106
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	2	39	266	10	317
GENERALPROPERTY:NON- FUNCTIONILIZED	1	(5)	40	38	-	12	187	1,272	36	1,582
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	5	(11)	141	137	0	43	661	4,499	125	5,601
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	0	(1)	10	10	0	3	47	321	9	400
TOTAL OPERATING EXPENSES	31	(22)	791	785	5	212	3,540	24,082	572	29,996
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	7	(15)	194	188	1	59	912	6,201	172	7,719
TOTAL NET EXPENSES	38.463	(37)	985	973	5	272	4,451	30,284	744	**37,715**
Generation	11.7	(112)	985	941	-	163	1,927	13,110	211	17,236
Transmission	0.0	-	-	-	-	108	871	5,928	513	7,420
Distribution	21.8	-	-	-	-	-	1,529	10,404	-	11,955
Retail	5.0	75	-	31	5	1	124	842	20	1,103
Total	38.463	(37)	985	973	5	272	4,451	30,284	**744.230**	37,715

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	20,588	958	21,546
(3)	NON-DIRECT	14,492	674	15,167
(4)	TOTAL OPER. & MAINT.	35,081	1,633	36,713
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	30,076	1,400	31,475
(8)	GENERAL PROPERTY	12,784	595	13,379
(9)	TOTAL DEPRECIATION	42,859	1,995	44,854
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	515	24	539
(13)	REGULATORY AMORTIZATION	1,562	73	1,634
(14)	GRANTS IN LIEU OF TAXES	10,304	480	10,783
(15)	TOTAL TAX	12,380	576	12,956
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	27,714	1,290	29,004
(19)	LESS: AFUDC INTEREST	1,350	63	1,413
(20)	INTEREST TOTAL	29,064	1,353	30,416
(21)				
(22)	**RETAINED EARNINGS**	40,058	1,864	41,922
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(317)	-	(317)
(25)				
(26)	**TOTAL**	159,124	7,420	166,545

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
	GENERATION FUNCTION				
(1)	FUEL	309,411	$0	$309,411	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	27,646	$13,376	$14,270	-
(3)	PURCHASES - BIOMASS	20,956	$5,833	$15,123	-
(4)	MARITIME LINK	203,211	$98,321	$104,891	
(5)	PURCHASES - WIND ERIS	33,311	16,115.7	17,195.2	-
(6)	PURCHASES - WIND NRIS	182,267	88,179.6	94,087.3	
(7)	IMPORTS	89,676	0	89,675.6	-
(8)	BUTU CAPACITY CREDIT	396	396	0	
(8)	OPER. & MAINT. - STEAM	113,020	54,686	58,334	-
(9)	OPER. & MAINT. - HYDRO	4,446	2,151	2,295	-
(10)	OPER. & MAINT. - WIND	15,835	7,662	8,173	-
(11)	OPER. & MAINT. - BIOMASS	12,684	6,138	6,547	-
(12)	OPER. & MAINT. - LM6000	1,219	590	629	-
(13)	OPER. & MAINT. - OTHER CT's	3,208	3,208	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	3,790	1,834	1,956	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,342.1	649	693	-
(18)	GRANTS IN LIEU OF TAXES	21,202	10,259	10,943	-
(19)	**Depreciation:**				
(20)	STEAM	48,021	23,235	24,785	-
(21)	HYDRO	16,630	8,047	8,583	-
(22)	WIND	12,843	6,214	6,629	-
(23)	LM6000	7,100	3,435	3,665	-
(24)	GAS TURBINE - OTHER	3,119	1,509	1,610	-
(25)	GENERATION BATTERIES	8,550	4,137	4,413	-
(26)	RADIAL TO GENERATION TRANS.	1,633	790	843	-
(27)	GENERAL PROPERTY	18,212	8,812	9,400	-
(28)					
(29)	INTEREST NET OF AFUDC	64,275	27,125	37,150	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	4,592	1,938	2,654	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,038	-1,618	-3,419	-
(35)	OTHER REVENUE	-3,267	-1,049	-2,218	-
(36)	RETURN (PROFIT/LOSS)	88,588	37,386	51,203	-
(37)					
(38)	**TOTAL GENERATION**	**$1,308,881**	**$429,360.47**	**$879,520**	**-**

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 aplicable 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	34,687	34,687	0	-
	O&M - EHV Storm Expense	237	237	0	-
	REG. AFFAIRS - ADVOCACY EXPENSE	157	157	0	-
	GRANTS IN LIEU OF TAXES	10,304	10,304	0	-
	Depreciation:				
	TRANSMISSION	30,076	30,076	0	-
	GENERAL PROPERTY	12,784	12,784	0	-
	INTEREST NET OF AFUDC	29,064	29,064	0	-
	PREFERRED DIVIDENDS	0	0	0	-
	CORPORATE TAXES	2,077	2,077	0	-
	Non-Operating Revenue:				
	OTHER REVENUE	-317	-317	0	-
	FCR DEFERRAL	0	0	0	-
	RETURN (PROFIT/LOSS)	40,058	40,058	0	-
	TOTAL - EHV	**159,124**	**159,124**	**0**	**-**
	TOTAL TRANSMISSION	**$159,124**	**$159,124.19**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,174	$2,174	$0	-
(3)	OVERHEAD LINES Before Storm Expense	60,304	15,679	0	44,625.3
(4)	OVERHEAD LINES Storm Expense	22,800	5,928	0	16,872.4
(5)	UNDERGROUND LINES	831	216	0	614.8
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,684	0	0	1,684.2
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	336	87	0	249.0
(9)	GRANTS IN LIEU OF TAXES	17,486	9,749	0	7,737.5
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	3,458	1,709	0	1,749.0
(13)	DISTRIBUTION - Other	1,348	666	0	682.0
(14)	DISTRIBUTION - Substations	9,319	9,319	0	-
(15)	DISTRIBUTION - Poles and Fixtures	21,489	5,587	0	15,902.2
(16)	DISTRIBUTION - OH Lines	12,394	6,531	0	5,862.1
(17)	DISTRIBUTION -UG Lines	2,900	658	0	2,241.3
(18)	DISTRIBUTION -Line Transformers	29,236	29,236	0	-
(19)	DISTRIBUTION -Services	3,400	0	0	3,399.5
(20)	DISTRIBUTION -Meters	8,127	0	0	8,126.7
(21)	GENERAL PROPERTY	28,347	16,437	0	11,909.4
(22)					
(23)	INTEREST NET OF AFUDC	50,100	27,931	0	22,168.7
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	3,579	1,996	0	1,583.9
(26)	RETURN (PROFIT/LOSS)	69,051	38,496	0	30,554.4
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	831	831	0	-
(30)	GRANTS IN LIEU OF TAXES	317	317	0	-
(31)	DEPRECIATION	4,758	4,758	0	-
(32)	INTEREST NET OF AFUDC	910	910	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	65	65	0	-
(35)	RETURN (PROFIT/LOSS)	1,254	1,254	0	-
(36)	**Subtotal**	8,135	8,135	0	-
(37)					
(38)	POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39)	OTHER REVENUE	-761	-374	0	(386.7)
(41)	**TOTAL DISTRIBUTION**	**$339,042**	**$175,820.92**	**$0**	**163,221.4**

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	8,988	0	0	8,988.2
(2)	CALL CENTRE	13,650	0	0	13,650.2
(3)	BILLING SERVICES & PAYMENTS	3,838	0	0	3,838.0
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	736	0	0	735.6
(6)	METER SERVICES - FIELD	2,416	0	0	2,415.8
(7)	ELECT. WIRING INSPECT. - FIELD	7,773	0	0	7,772.8
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,921	0	0	4,920.9
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	26	0	0	25.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	344	0	0	344.2
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,242	0	0	6,242.3
(17)	INTEREST NET OF AFUDC	4,126	0	0	4,125.9
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	295	0	0	294.8
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24)	NSF	(160.2)	0	0	(160.2)
(25)	RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26)	WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27)	AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28)	OTHER REVENUE	(141.9)	0	0	(141.9)
(29)	RETURN (PROFIT/LOSS)	5,686.7	0	0	5,686.7
(31)	**TOTAL RETAIL**	**$39,005**	**$0**	**$0**	**39,004.6**
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,846,052**	**$764,305.571**	**$879,520.208**	**202,225.9**

EXHIBIT 5
Page 5 of 5

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

(1)	***INTERMEDIATE CLASSIFICATION***				
(2)					
(3)	THERMAL O&M	$113,020			
(4)	HYDRO O&M	4,446			
(5)	WIND O&M	15,835			
(6)	BIOMASS O&M	12,684			
(7)	LM6000 O&M	1,219			
(8)	OTHER CT's O&M	3,208			
	GENERATION BATTERIES	$0			
	RADIAL TO GENERATION TRANS.	$3,790			
(9)					
(10)	NET THERMAL O&M	$154,204			
(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	0			
(22)					
(23)	THERMAL VARIABLE O&M	$0			
(24)					
(25)	THERMAL O&M	$113,020			
(26)					
(27)	HYDRO O&M	4,446			
(28)	WIND O&M	15,835			
(29)	BIOMASS O&M	12,684			
(30)	LM6000 O&M	1,219			
(31)	OTHER CT's O&M	3,208			
(32)	GENERATION BATTERIES	0			
(33)	RADIAL TO GENERATION TRANS.	3,790			
(34)					
(35)	NET THERMAL O&M D&E SPLIT	$154,204			
(36)					
(37)	THERMAL O&M DMD. ALLOC. %	48.39%			
(38)	THERMAL O&M ENG. ALLOC. %	51.61%			
(39)					
(40)	BIOMASS DEMAND ALLOC %	48.39%			
(41)					
(42)	BIOMASS ENERGY ALLOC %	51.61%			
(43)					
(44)		NRIS	ERIS		
(45)	WIND O&M DMD. ALLOC. %	48.39%	48.39%		
(46)	WIND O&M ENG. ALLOC. %	51.61%	51.61%		
(47)					
(48)					
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%			
(50)					
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%			
(52)					
(53)		**DEMAND**	**ENERGY**	**CUSTOMER**	
(54)					
(55)	GEN. PROP. ALLOC. - GEN.	8,812	9,400	0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,784	0	0	
(58)	GEN. PROP. ALLOC. - DIST.	16,437	0	11,909	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,242	
(60)					
(61)	TOTAL	38,033	9,400	18,152	

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
	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	13,376	8,611.89	455.87	2,365.94	271.02	247.88	285.88	485.88	402.31	185.45	64.04	See BCF File
(3)	PURCHASES - BIOMASS	5,833	3,755.51	198.80	1,031.75	118.19	108.10	124.67	211.88	175.44	80.87	27.93	See BCF File
(4)	MARITIME LINK	98,321	63,301.06	3,350.87	17,390.68	1,992.15	1,822.05	2,101.35	3,571.41	2,957.15	1,363.17	470.73	See BCF File
(5)	PURCHASES - WIND ERIS	16,116	10,375.68	549.24	2,850.51	326.53	298.65	344.43	585.39	484.71	223.44	77.16	See BCF File
(6)	PURCHASES - WIND NRIS	88,180	56,772.05	3,005.25	15,596.97	1,786.67	1,634.12	1,884.61	3,203.05	2,652.15	1,222.57	422.18	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	396	255.00	13.50	70.06	8.03	7.34	8.47	14.39	11.91	5.49	1.90	See BCF File
(9)	OPER. & MAINT. - STEAM	54,686	35,208	1,864	9,673	1,108	1,013	1,169	1,986	1,645	758	262	D-3A
(10)	OPER. & MAINT. - HYDRO	2,151	1,385	73	381	44	40	46	78	65	30	10	D-3A
(11)	OPER. & MAINT. - WIND	7,662	4,933	261	1,355	155	142	164	278	230	106	37	D-3A
(12)	OPER. & MAINT. - BIOMASS	6,138	3,951	209	1,086	124	114	131	223	185	85	29	D-3A
(13)	OPER. & MAINT. - LM6000	590	380	20	104	12	11	13	21	18	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	3,208	2,066	109	568	65	59	69	117	97	44	15	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	1,834	1,181	62	324	37	34	39	67	55	25	9	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	649	316	52	253	0	29	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,259	6,605	350	1,815	208	190	219	373	309	142	49	P-7
(20)	DEPRECIATION	56,180	36,170	1,915	9,937	1,138	1,041	1,201	2,041	1,690	779	269	EXH 6D
(21)	INTEREST NET OF AFUDC	27,125	17,464	924	4,798	550	503	580	985	816	376	130	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,938	1,248	66	343	39	36	41	70	58	27	9	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,618	-1,041	-55	-287	-33	-30	-35	-59	-49	-22	-8	O-8
(26)	OTHER REVENUE	-1,049	-675	-36	-186	-21	-19	-22	-38	-32	-15	-5	O-8
(27)	RETURN (PROFIT/LOSS)	37,386	24,070	1,274	6,613	757	693	799	1,358	1,124	518	179	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,207	7,216	382	1,982	227	208	240	407	337	155	54	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	-9,537	0	0	0	0	0	0	0	-9,537	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	9,537	6,140	325	1,687	193	177	204	346	287	132	46	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	-954	0	0	0	0	0	0	0	-954	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	954	614	33	169	19	18	20	35	29	13	5	D-3B
(34)													
(35)	**TOTAL GENERATION**	429,360.47	290,300	15,402	79,919	9,126	8,376	9,626	5,153	3,056	6,245	2,156	
(36)													
(37)	**TRANSMISSION**												
(38)													
(39)	**Transmission - HV (not aplicable 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	

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)	34,687	22,332	1,182	6,135	703	643	741	1,260	1,043	481	166	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	237	153	8	42	5	4	5	9	7	3	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	157	76	12	61	0	7	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	10,304	6,634	351	1,823	209	191	220	374	310	143	49	P-8B
(5)	DEPRECIATION	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	EXH 6D
(6)	INTEREST NET OF AFUDC	29,064	18,712	991	5,141	589	539	621	1,056	874	403	139	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	2,077	1,337	71	367	42	38	44	75	62	29	10	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-317	-204	-11	-56	-6	-6	-7	-12	-10	-4	-2	O-9B
(12)	RETURN (PROFIT/LOSS)	40,058	25,790	1,365	7,085	812	742	856	1,455	1,205	555	192	P-15B
(13)													
(14)	**TOTAL - EHV**	159,124	102,423	5,430	28,179	3,221	2,953	3,398	5,774	4,781	2,204	761	
(15)													
(16)	**TOTAL TRANSMISSION**	159,124.19	102,423	5,430	28,179	3,221	2,953	3,398	5,774	4,781	2,204	761	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	23,998	16,403	892	4,546	424	512	554	348	0	101	219	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	87	43	7	34	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,749	6,771	369	1,860	111	210	213	97	0	27	90	P-9
(22)	DEPRECIATION	70,144	48,718	2,656	13,384	802	1,512	1,532	698	0	191	650	EXH 6D
(23)	INTEREST NET OF AFUDC	27,931	19,387	1,057	5,327	321	602	610	280	0	77	271	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	1,996	1,385	76	381	23	43	44	20	0	5	19	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27)	OTHER REVENUE	-374	-247	-13	-68	-4	-8	-8	-4	0	-1	-22	O-10
(28)	RETURN (PROFIT/LOSS)	38,496	26,721	1,457	7,342	443	830	841	385	0	105	373	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	4,758	0	0	0	0	0	0	0	0	0	4,758	EXH 6D
(34)	INTEREST NET OF AFUDC	910	0	0	0	0	0	0	0	0	0	910	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)	1,254	0	0	0	0	0	0	0	0	0	1,254	P-16B
(38)	**Subtotal**	8,135	0	0	0	0	0	0	0	0	0	8,135	
(39)													
(40)	**TOTAL DISTRIBUTION**	175,820.92	116,184	6,337	31,978	2,060	3,612	3,688	1,776	0	490	9,696	
(41)													
(42)	**TOTAL DEMAND**	**$764,305.571**	**$508,907**	**$27,169**	**$140,076**	**$14,407**	**$14,940**	**$16,712**	**$12,704**	**$7,837**	**$8,939**	**$12,614**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$309,411	167,390.7	11,274.5	67,245.1	10,484.1	7,784.8	12,352.9	19,946.0	6,679.7	3,933.2	2,320.3	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$14,270	7,251.1	516.7	3,196.4	535.5	383.5	629.5	1,031.0	445.2	162.4	118.4	See BCF
(3)	PURCHASES - BIOMASS	$15,123	7,769.26	550.79	3,382.99	560.33	401.78	650.85	1,065.99	440.76	178.03	122.35	See BCF
(4)	MARITIME LINK	$104,891	53,455.0	3,797.5	23,495.0	3,919.0	2,795.4	4,591.2	7,536.2	3,222.8	1,213.6	864.9	See BCF
(5)	PURCHASES - WIND ERIS	$17,195	8,916.25	621.98	3,810.76	625.71	453.66	737.78	1,199.70	489.33	201.44	138.62	See BCF
(6)	PURCHASES - WIND NRIS	$94,087	48,787.02	3,403.44	20,833.59	3,421.76	2,480.95	4,044.09	6,584.67	2,671.97	1,098.47	761.33	See BCF
(7)	IMPORTS	$89,676	45,452.86	3,243.66	20,155.17	3,383.35	2,395.38	3,939.89	6,497.85	2,823.81	1,042.48	741.13	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	58,334	30,779	2,118	12,831	2,060	1,505	2,430	3,951	1,491	712	458	E-1A
(9)	OPER. & MAINT. - HYDRO	2,295	1,211	83	505	81	59	96	155	59	28	18	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,173	4,312	297	1,798	289	211	340	554	209	100	64	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,547	3,454	238	1,440	231	169	273	443	167	80	51	E-1A
(12)	OPER. & MAINT. - LM6000	629	332	23	138	22	16	26	43	16	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,956	1,032	71	430	69	50	81	132	50	24	15	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	693	337	55	270	0	31	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	10,943	5,774	397	2,407	387	282	456	741	280	134	86	P-10
(19)	DEPRECIATION	59,927	31,619	2,176	13,181	2,117	1,546	2,496	4,059	1,531	731	470	EXH 6D
(20)	INTEREST NET OF AFUDC	37,150	19,601	1,349	8,171	1,312	958	1,548	2,516	949	453	291	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	2,654	1,400	96	584	94	68	111	180	68	32	21	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,419	(1,799.52)	(124.28)	(753.94)	(121.33)	(88.54)	(142.70)	(232.23)	(88.54)	(41.54)	(26.84)	O-11
(26)	OTHER REVENUE	-2,218	-1,167	-81	-489	-79	-57	-93	-151	-57	-27	-17	O-11
(27)	RETURN (PROFIT/LOSS)	51,203	27,016	1,859	11,262	1,809	1,321	2,133	3,468	1,308	625	402	P-17
(28)													
(29)	**TOTAL GENERATION**	879,520	462,924	31,965	193,894	31,200	22,768	36,701	59,721	22,755	10,688	6,904	
(30)													
(31)	**TRANSMISSION**												
(32)													
	Transmission - HV (not aplicable as a separate item)												
(33)													
(34)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(35)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(46)													
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$879,520,208**	**$462,924**	**$31,965**	**$193,894**	**$31,200**	**$22,768**	**$36,701**	**$59,721**	**$22,755**	**$10,688**	**$6,904**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$63,797	$57,643	$3,276	$1,437	$2	$274	$18	$3	$0	$0	$1,142	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	249	121	20	97	0	11	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,737	6,912	396	257	0	49	4	1	0	0	117	P-12
(6)	DEPRECIATION	49,872	44,555	2,554	1,657	3	318	26	6	0	0	753	EXH 6D
(7)	INTEREST NET OF AFUDC	22,169	19,821	1,135	720	1	138	11	2	0	0	339	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	1,584	1,416	81	51	0	10	1	0	0	0	24	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	-0	-0	-227	P-22
(12)	OTHER REVENUE	-387	-347	-20	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	30,554	27,318	1,565	993	2	190	15	3	0	0	467	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	163,221.385	146,255	8,373	4,945	9	940	73	15	0	1	2,610	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	10,188.310	7,592	963	846	35	123	56	53	25	1	496	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,988.158	5,401	937	1,484	211	162	259	410	0	25	99	O-15
(20)	CALL CENTRE	13,650.161	11,140	750	881	62	119	91	94	46	7	460	C-3
(21)	BILLING SERVICES	3,837.963	3,132	211	248	17	33	26	27	13	2	129	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	735.636	46	67	117	107	77	80	114	3	124	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,920.934	4,134	122	597	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	25.507	12	2	10	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	344.171	307	18	11	0	2	0	0	0	0	5	N/A
(29)	DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(30)	INTEREST NET OF AFUDC	4,125.928	3,192	214	415	44	54	81	80	0	15	31	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	294.783	228	15	30	3	4	6	6	0	1	2	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(38)	WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-665	-23	-98	-38	-35	-16	0	-482	C-8
(39)	AMI OPT OUT CHARGE	(765.417)	-647	-44	-51	-4	-7	-5	-5	-3	-0	0	C-6
(40)	OTHER REVENUE	(141.879)	-109	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	5,686.733	4,399	295	571	61	74	112	111	0	21	43	N/A
(42)													
(43)	**TOTAL RETAIL**	39,004.301	30,405	2,634	3,110	384	509	215	649	68	165	865	
(44)	-		30,405										
(45)	**TOTAL CUSTOMER**	**202,225.687**	**176,660**	**11,007**	**8,055**	**393**	**1,449**	**287**	**664**	**69**	**166**	**3,475**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,846,051**	**$1,148,491**	**$70,141**	**$342,026**	**$46,000**	**$39,157**	**$53,701**	**$73,089**	**$30,661**	**$19,793**	**$22,992**	$22,992

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	$866,874	$482,093	$30,982	$181,425	$27,432	$20,814	$31,696	$51,933	$23,457	$10,911	$6,131
(4)	Non-FAM-related	450,311	275,814	16,681	94,104	13,148	10,525	14,924	13,421	2,580	6,127	2,986
(5)	Non-Operating Revenue Credit	-8,305	-4,683	-296	-1,716	-254	-196	-292	-480	-226	-105	-57
(6)	**Subtotal**	1,308,881	753,224	47,367	273,813	40,326	31,143	46,327	64,875	25,811	16,932	9,060
(7)												
(8)	**Transmission**											
(9)	**Operating Costs**											
(10)	EHV	$159,442	$102,627	$5,441	$28,235	$3,227	$2,959	$3,404	$5,786	$4,791	$2,208	$763
(11)	HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12)	Subtotal	$159,442	$102,627	$5,441	$28,235	$3,227	$2,959	$3,404	$5,786	$4,791	$2,208	$763
(13)	Non-Operating Revenue Credit	($317)	($204)	($11)	($56)	($6)	($6)	($7)	($12)	($10)	($4)	($2)
(14)	**Subtotal**	$159,124	$102,423	$5,430	$28,179	$3,221	$2,953	$3,398	$5,774	$4,781	$2,204	$761
(15)												
(16)	**Distribution**											
(17)	Non-Streetlight-related	$348,363	$277,214	$15,540	$38,087	$2,133	$4,704	$3,869	$1,844	$0	$506	$4,466
(18)	Streetlight-related	$8,135	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,135
(19)	Non-Operating Revenue Credit	($17,456)	($14,775)	($830)	($1,164)	($65)	($152)	($108)	($53)	($0)	($15)	($295)
(20)	**Subtotal**	$339,042	$262,439	$14,710	$36,923	$2,069	$4,552	$3,761	$1,791	$0	$491	$12,306
(21)												
(22)	**Retail**											
(23)	Operating Costs	$59,041	$45,160	$3,914	$5,417	$540	$757	$713	$896	$88	$196	$1,360
(24)	Non-Operating Revenue Credit	($20,036)	($14,756)	($1,280)	($2,306)	($155)	($248)	($499)	($247)	($19)	($31)	($494)
(25)	**Subtotal**	$39,004	$30,405	$2,634	$3,110	$384	$509	$215	$649	$68	$165	$865
(26)												
(27)	**Total**	**$1,846,051**	**$1,148,491**	**$70,141**	**$342,026**	**$46,000**	**$39,157**	**$53,701**	**$73,089**	**$30,661**	**$19,793**	**$22,992**
(28)												
(29)	**Costs by Functional Areas (relative shares)**											
(30)	Generation	71%	66%	68%	80%	88%	80%	86%	89%		86%	39%
(31)	Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32)	Distribution	18%	23%	21%	11%	4%	12%	7%	2%		2%	54%
(33)	Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34)	**Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)												
(36)	**AVERAGE CUSTOMER COST CALC**											
(37)	**Customer Related Costs**											
(38)	Distribution bfr Non-Operationg Credit	175,962	157,786	9,027	5,214	9	991	75	16	0	1	2,843
(39)	Retail bfr Non-Operatin Credit	59,041	45,160	3,914	5,417	540	757	713	896	88	196	1,360
(40)	Subtotal	235,003	202,946	12,941	10,630	549	1,748	789	912	88	197	4,203
(41)												
(42)	**Misc Rev Credit**											
(43)	Distribution	(12,740.8)	-11,531	-653	-269	-0	-51	-3	-0	-0	-0	-234
(44)	Retail	(20,036.3)	-14,756	-1,280	-2,306	-155	-248	-499	-247	-19	-31	-494
(45)	Total	(32,777.1)	-26,286	-1,933	-2,575	-156	-299	-502	-248	-19	-31	-728
(46)												
(47)	**Total**	202,225.7	176,660	11,007	8,055	393	1,449	287	664	69	166	3,475
(48)	% of Total Cost	11.0%	15.4%	15.7%	2.4%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)												
(50)	Customers	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882
(51)	Bill Months	6,448,244	5,836,357	330,593	134,388	240	25,527	2,099	431	12	15	118,582
(52)												
(53)	**Average Monthly Cost per Customer**	**31.36**	**30.2688**	**33.30**	**59.94**	**1,638.80**	**56.76**	**136.81**	**1,540.98**		**11,058.68**	**29.31**

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

	Depreciation	173,942	59,927	49,872	283,741

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Dmd. in KWs 69,857
(4) Int Credit Amount 11,207
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(9)												
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	727,660	57,000	1.06	60,638	727,660	($13.107)	($9,537,434)	10.0%	($1.311)	($953,743)	($10,491,177)
(12)	Int Credit Amount - PHP	9,537										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	727,660										
(17)	Int Credit Amount - PHP	954										

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	$2,174	$1,460	$79	$406	$52	$46	$53	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Ex	15,679	10,736	584	2,974	267	335	361	215	0	64	143	P-1
(5)	OVERHEAD LINES Storm Expense	5,928	4,059	221	1,125	101	127	136	81	0	24	54	P-1
(6)	UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,829	16,403	892	4,546	424	512	554	348	0	101	1,050	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Ex	44,625	40,398	2,288	930	1	177	9	1	0	0	821	P-2
(19)	OVERHEAD LINES Storm Expense	16,872	15,274	865	352	0	67	3	1	0	0	310	P-2
(20)	UNDERGROUND LINES	615	557	32	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,684	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**	63,797	57,643	3,276	1,437	2	274	18	3	0	0	1,142	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	10,188	7,592	963	846	35	123	56	53	25	1	496	EXHIBIT 6B
(33)	**TOTAL RETAIL**	10,188	7,592	963	846	35	123	56	53	25	1	496	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,174	1,460	79	406	52	46	53	48	0	12	19	P-3
(38)	OVERHEAD LINES	22,800	19,333	1,086	1,476	101	193	140	82	0	24	365	P-1
(39)	UNDERGROUND LINES	831	705	40	54	4	7	5	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,872	9,006	1,054	988	35	151	62	54	25	1	496	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**	**$38,509**	**$30,503**	**$2,258**	**$2,925**	**$192**	**$397**	**$259**	**$187**	**$25**	**$39**	**$1,724**	

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	$7,592	$2,041	$5,551
(2) SMALL GENERAL	963	137	826
(3) GENERAL	846	161	685
(4) GENERAL LARGE	35	11	23
(5) SMALL INDUSTRIAL	123	22	101
(6) MEDIUM INDUSTRIAL	56	17	39
(7) LARGE INDUSTRIAL	53	17	36
(8) ELI 2P-RTP	25	8	17
(9) MUNICIPAL	1	1	0
(10) UNMETERED	496	0	496
(11) TOTAL	$10,188	$2,416	$7,773
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)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$4,134	$0	$4,134	$0	$4,134
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,134	$787	$4,920.9	$0	$4,920.93
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	$23,235	$14,959	$792	$4,110	$471	$431	$497	$844	$699	$322	$111	D-3A
(5)	HYDRO PRODUCTION	8,047	5,181	274	1,423	163	149	172	292	242	112	39	D-3A
(6)	WIND PRODUCTION	6,214	4,001	212	1,099	126	115	133	226	187	86	30	D-3A
(7)	LM6000 PRODUCTION	3,435	2,212	117	608	70	64	73	125	103	48	16	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,509	972	51	267	31	28	32	55	45	21	7	D-3A
(9)	GENERATION BATTERIES	4,137	2,664	141	732	84	77	88	150	124	57	20	D-3A
(10)	RADIAL TO GENERATION TRANS.	790	509	27	140	16	15	17	29	24	11	4	D-3A
(11)	GENERAL PROPERTY	8,812	5,673	300	1,559	179	163	188	320	265	122	42	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	56,180	36,170	1,915	9,937	1,138	1,041	1,201	2,041	1,690	779	269	
(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	30,076	19,363	1,025	5,320	609	557	643	1,092	905	417	144	D-3A
(21)	GENERAL PROPERTY	12,784	8,230	436	2,261	259	237	273	464	384	177	61	P-8B
(22)	TOTAL - EHV	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	42,859	27,594	1,461	7,581	868	794	916	1,557	1,289	594	205	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,709	1,187	65	326	20	37	37	17	0	5	16	P-9
(29)	DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	9,319	6,473	353	1,778	107	201	203	93	0	25	86	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,587	3,881	212	1,066	64	120	122	56	0	15	52	P-9
(32)	DISTRIBUTION - OH Lines	6,531	4,536	247	1,246	75	141	143	65	0	18	61	P-9
(33)	DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	29,236	20,306	1,107	5,578	334	630	638	291	0	80	271	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,758	0	0	0	0	0	0	0	0	0	4,758	Direct
(38)	GENERAL PROPERTY	16,437	11,416	622	3,136	188	354	359	164	0	45	152	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	74,903	48,718	2,656	13,384	802	1,512	1,532	698	0	191	5,408	
(41)													
(42)	**TOTAL DEMAND**	**173,942**	**112,482**	**6,032**	**30,902**	**2,809**	**3,348**	**3,648**	**4,296**	**2,979**	**1,564**	**5,883**	

EXHIBIT 6D
Page 2 of 2

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	24,785	13,077	900	5,452	875	639	1,032	1,679	633	302	194	E-1A
(5)	HYDRO PRODUCTION	8,583	4,529	312	1,888	303	221	358	581	219	105	67	E-1A
(6)	WIND PRODUCTION	6,629	3,497	241	1,458	234	171	276	449	169	81	52	E-1A
(7)	LM6000 PRODUCTION	3,665	1,934	133	806	129	95	153	248	94	45	29	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,610	849	58	354	57	42	67	109	41	20	13	E-1A
(9)	GENERATION BATTERIES	4,413	2,328	160	971	156	114	184	299	113	54	35	E-1A
(10)	RADIAL TO GENERATION TRANS.	843	445	31	185	30	22	35	57	22	10	7	E-1A
(11)	GENERAL PROPERTY	9,400	4,960	341	2,068	332	243	392	637	240	115	74	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	59,927	31,619	2,176	13,181	2,117	1,546	2,496	4,059	1,531	731	470	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**59,927**	**31,619**	**2,176**	**13,181**	**2,117**	**1,546**	**2,496**	**4,059**	**1,531**	**731**	**470**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,749	1,563	90	58	0	11	1	0	0	0	26	P-12
(33)	DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,902	14,207	814	528	1	101	8	2	0	0	240	P-12
(36)	DISTRIBUTION - OH Lines	5,862	5,237	300	195	0	37	3	1	0	0	89	P-12
(37)	DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	3,400	3,037	174	113	0	22	2	0	0	0	51	P-12
(40)	DISTRIBUTION -Meters	8,127	7,260	416	270	1	52	4	1	0	0	123	P-12
(41)	GENERAL PROPERTY	11,909	10,640	610	396	1	76	6	1	0	0	180	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	49,872	44,555	2,554	1,657	3	318	26	6	0	0	753	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)													
(51)	**TOTAL CUSTOMER**	**56,114**	**50,131**	**2,873**	**1,865**	**4**	**358**	**29**	**6**	**0**	**0**	**848**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$289,984**	**$194,233**	**$11,081**	**$45,948**	**$4,929**	**$5,252**	**$6,174**	**$8,361**	**$4,510**	**$2,296**	**$7,200**	

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		
				DISTRIBUTION			TRANSMISSION (HV)			TRANSMISSION (EHV)			GRAND TOTAL			GRAND TOTAL		
	NON-FUEL COSTS	NON-FUEL REVENUE[1]	RATIO	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	666,397	680,061	1.021	4,059	15,274	19,333	0	-	0	153	-	153	10,772	8,714	19,486	10,993	8,892	19,886
(2) SMALL GENERAL	39,159	43,674	1.115	221	865	1,086	0	-	0	8	-	8	605	489	1,094	675	546	1,220
(3) GENERAL	160,601	182,227	1.135	1,125	352	1,476	0	-	0	42	-	42	839	679	1,518	952	770	1,723
(4) GENERAL LARGE	18,568	22,311	1.202	101	0	101	0	-	0	5	-	5	59	48	106	71	57	128
(5) SMALL INDUSTRIAL	18,343	21,141	1.153	127	67	193	0	-	0	4	-	4	109	88	198	126	102	228
(6) MEDIUM INDUSTRIAL	22,005	24,410	1.109	136	3	140	0	-	0	5	-	5	80	65	145	89	72	160
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	21,156	25,251	1.194				0	-	0	9	-	9	5	4	9	6	5	10
(9) DISTR. CUSTOMERS	1,791	11,643	6.500	81	1	82							45	37	82	295	238	533
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,882	10,077	1.135	24	0	24	0	-	0	3	-	3	15	12	27	17	14	31
(12) UNMETERED	16,862	17,143	1.017	54	310	365	0	-	0	1	-	1	202	164	366	206	166	372
(13) SUB-TOTAL	973,764	1,037,938	1.066	5,928	16,872	22,800	0	-	0	230	-	230	12,732	10,299	23,031	13,428	10,862	24,291
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	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	22,802	NA	NA	0	NA	NA	232	12,734	10,300	23,034	13,430	10,863.3	24,293

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$778,217	$339,022.2	$38,490	$58,395	$27,016	$123,902	$462,924	5,174,286	---	8.947	---
(2)	Reliability (Demand)	693,349	$143,071.2	47,703	75,457	24,070	147,229	290,300	12,284,308	$23.632	---	---
(3)	**Total Generation**	$1,471,566	$482,093	$86,193	$133,852	$51,086	$271,131	$753,224		$23.632	8.947	$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		6,783,414									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.317	1.666	2.587	0.987	5.240	14.557				
	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	742,901	0	22,357	54,276	25,790	102,423	102,423	12,284,308	$8.338	---	---
(13)	**Total Transmission**	$742,901	$0	$22,357	$54,276	$25,790	$102,423	$102,423		$8.338	-	$0.000
(14)	Delivery -- Dist. (Demand)	769,711	0	$13,201	76,262	26,721	116,184	116,184	12,284,308	$9.458	---	---
(15)	Delivery -- Dist. (Customer)	786,917	0	$46,233	72,704	27,318	146,255	146,255	5,836,357	---	---	$25.059
(16)	**Total Distribution**	1,556,628	0	59,435	148,965	54,039	262,439	262,439		$9.458	-	$25.059
(17)	**Total Transmission/Distribution**	$2,299,530	$0	$81,791	$203,242	$79,829	$364,862	$364,862		$17.796	-	$25.059
(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	1.581	3.928	1.543	7.051	7.051				
	Retail											
(20)	Customer -- Field		0	$4,121			$4,121	$4,121	5,836,357	0.000	0.000	$0.706
(21)	Customer -- Head Office	126,715	0	1,441	9,304	4,399	15,144	15,144	5,836,357	0.000	0.000	$2.595
(22)	**Total Customer**	126,715	0	5,562	9,304	4,399	19,264	19,264	5,836,357	$0.000	-	$3.301
(23)	Marketing		0	11,140			11,140	11,140	5,836,357	0.000	0.000	$1.909
(24)	**Total Retail**	$126,715	$0	$16,702	$9,304	$4,399	$30,405	30,405	5,836,357	0	-	$5.210
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost ($/month)		---	$2.862			$2.862	$2.862				
(27)	**TOTAL**	**$3,897,811**	**$482,093.4**	**$184,686**	**$346,398**	**$135,314**	**$666,397**	**$1,148,491**		$41.428	8.947	$30.269
(28)	**Unit Cost (cents/kW.h)**		**9.317**	**3.569**	**6.695**	**2.615**	**12.879**	**22.196**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,547	$23,409	$2,680	$4,018	$1,859	$8,557	$31,965	356,341	---	8.970	---
(2)	Reliability (Demand)	36,703	$7,574	2,560	3,994	1,274	7,828	15,402	775,958	$19.849	---	---
(3)	**Total Generation**	$90,250	$30,982	$5,240	$8,012	$3,133	$16,385	$47,367		$19.849	8.970	$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)		8.694	1.470	2.249	0.879	4.598	13.293				
	Transmission/Distribution											
(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	39,326	0	1,192	2,873	1,365	5,430	5,430	775,958	$6.998	---	---
(13)	**Total Transmission**	$39,326	$0	$1,192	$2,873	$1,365	$5,430	$5,430		$6.998	-	$0.000
(14)	Delivery -- Dist. (Demand)	41,967	0	722	4,158	1,457	6,337	6,337	775,958	$8.166	---	---
(15)	Delivery -- Dist. (Customer)	45,077	0	2,642	4,166	1,565	8,373	8,373	330,593	---	---	$25.329
(16)	**Total Distribution**	87,044	0	3,364	8,325	3,022	14,710	14,710		$8.166	-	$25.329
(17)	**Total Transmission/Distribution**	$126,370	$0	$4,556	$11,198	$4,387	$20,140	$20,140		$15.164	-	$25.329
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.278	3.142	1.231	5.652	5.652				
	Retail											
(20)	Customer -- Field		0	$821			$821	$821	330,593	0.000	0.000	$2.482
(21)	Customer -- Head Office	8,505	0	201	567	295	1,063	1,063	330,593	0.000	0.000	$3.217
(22)	**Total Customer**	8,505	0	1,022	567	295	1,884	1,884	330,593	$0.000	-	$5.699
(23)	Marketing		0	750			750	750	330,593	0.000	0.000	$2.268
(24)	**Total Retail**	$8,505	$0	$1,772	$567	$295	$2,634	2,634	330,593	0	-	$7.967
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost ($/month)		---	$5.360			$5.360	$5.360				
(27)	**TOTAL**	**$225,124**	**$30,982**	**$11,567**	**$19,777**	**$7,815**	**$39,159**	**$70,141**		$35.013	8.970	$33.296
(28)	**Unit Cost (cents/kW.h)**		**8.694**	**3.246**	**5.550**	**2.193**	**10.989**	**19.684**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$324,420	$142,119	$16,169	$24,344	$11,262	$51,775	$193,894	2,165,416	---	8.954	---
(2)	Reliability (Demand)	190,484	$39,306	13,271	20,730	6,613	40,613	79,919	4,019,140	$19.885	---	---
(3)	**Total Generation**	$514,904	$181,425	$29,440	$45,074	$17,875	$92,389	$273,813		$19.885	8.954	$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)		8.378	1.360	2.082	0.825	4.267	12.645				
	Transmission/Distribution											
(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	204,097	0	6,182	14,911	7,085	28,179	28,179	4,019,140	$7.011	---	---
(13)	**Total Transmission**	$204,097	$0	$6,182	$14,911	$7,085	$28,179	$28,179		$7.011	-	$0.000
(14)	Delivery -- Dist. (Demand)	211,478	0	3,685	20,951	7,342	31,978	31,978	4,019,140	$7.956	---	---
(15)	Delivery -- Dist. (Customer)	28,599	0	1,266	2,686	993	4,945	4,945	134,388	---	---	$36.795
(16)	**Total Distribution**	240,077	0	4,951	23,638	8,334	36,923	36,923		$7.956	-	$36.795
(17)	**Total Transmission/Distribution**	$444,174	$0	$11,133	$38,549	$15,420	$65,102	$65,102		$14.967	-	$36.795
(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	0.514	1.780	0.712	3.006	3.006				
	Retail											
(20)	Customer -- Field		0	$799			$799	$799	134,388	0.000	0.000	$5.943
(21)	Customer -- Head Office	16,462	0	196	663	571	1,431	1,431	134,388	0.000	0.000	$10.648
(22)	**Total Customer**	16,462	0	995	663	571	2,230	2,230	134,388	$0.000	-	$16.591
(23)	Marketing		0	881			881	881	134,388	0.000	0.000	$6.555
(24)	**Total Retail**	$16,462	$0	$1,876	$663	$571	$3,110	3,110	134,388	0	-	$23.146
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost ($/month)		---	$13.958			$13.958	$13.958				
(27)	**TOTAL**	**$975,540**	**$181,425**	**$42,449**	**$84,286**	**$33,866**	**$160,601**	**$342,026**		$34.852	8.954	$59.941
(28)	**Unit Cost (cents/kW.h)**		**8.378**	**1.960**	**3.892**	**1.564**	**7.417**	**15.795**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,097	$22,930	$2,553	$3,909	$1,809	$8,270	$31,200	357,053	---	8.738	---
(2)	Reliability (Demand)	21,820	$4,503	1,491	2,375	757	4,624	9,126	637,230	$14.322	---	---
(3)	**Total Generation**	$73,917	$27,432	$4,044	$6,284	$2,566	$12,894	$40,326		$14.322	8.738	$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)		7.683	1.133	1.760	0.719	3.611	11.294				
	Transmission/Distribution											
(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	23,380	0	701	1,708	812	3,221	3,221	637,230	$5.055	---	---
(13)	**Total Transmission**	$23,380	$0	$701	$1,708	$812	$3,221	$3,221		$5.055	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,757	0	359	1,258	443	2,060	2,060	637,230	$3.232	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.327
(16)	**Total Distribution**	12,812	0	361	1,263	445	2,069	2,069		$3.232	-	$37.327
(17)	**Total Transmission/Distribution**	$36,192	$0	$1,062	$2,971	$1,256	$5,290	$5,290		$8.287	-	$37.327
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.298	0.832	0.352	1.482	1.482				
	Retail											
(20)	Customer -- Field		0	$30			$30	$30	240	0.000	0.000	$124.280
(21)	Customer -- Head Office	1,743	0	185	47	61	293	293	240	0.000	0.000	$1,219.228
(22)	**Total Customer**	1,743	0	214	47	61	322	322	240	$0.000	-	$1,343.508
(23)	Marketing		0	62			62	62	240	0.000	0.000	$257.967
(24)	**Total Retail**	$1,743	$0	$276	$47	$61	$384	384	240	0	-	$1,601.475
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,151.550			$1,151.550	$1,151.550				
(27)	**TOTAL**	**$111,852**	**$27,432**	**$5,383**	**$9,302**	**$3,883**	**$18,568**	**$46,000**		$22.609	8.738	$1,638.802
(28)	**Unit Cost (cents/kW.h)**		**7.683**	**1.508**	**2.605**	**1.088**	**5.200**	**12.883**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,054	$16,695	$1,896	$2,855	$1,321	$6,072	$22,768	254,468	---	8.947	---
(2)	Reliability (Demand)	19,957	$4,118	1,393	2,172	693	4,258	8,376	495,495	$16.904	---	---
(3)	**Total Generation**	$58,012	$20,814	$3,289	$5,027	$2,014	$10,330	$31,143		$16.904	8.947	$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)		8.179	1.292	1.976	0.791	4.059	12.239				
	Transmission/Distribution											
(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	21,384	0	648	1,562	742	2,953	2,953	495,495	$5.960	---	---
(13)	**Total Transmission**	$21,384	$0	$648	$1,562	$742	$2,953	$2,953		$5.960	-	$0.000
(14)	Delivery -- Dist. (Demand)	23,897	0	414	2,368	830	3,612	3,612	495,495	$7.289	---	---
(15)	Delivery -- Dist. (Customer)	5,487	0	234	515	190	940	940	25,527	---	---	$36.832
(16)	**Total Distribution**	29,384	0	649	2,883	1,020	4,552	4,552		$7.289	-	$36.832
(17)	**Total Transmission/Distribution**	$50,767	$0	$1,297	$4,445	$1,762	$7,505	$7,505		$13.249	-	$36.832
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.510	1.747	0.693	2.949	2.949				
	Retail											
(20)	Customer -- Field		0	$118			$118	$118	25,527	0.000	0.000	$4.619
(21)	Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	$10.664
(22)	**Total Customer**	2,140	0	216	100	74	390	390	25,527	$0.000	-	$15.283
(23)	Marketing		0	119			119	119	25,527	0.000	0.000	$4.647
(24)	**Total Retail**	$2,140	$0	$335	$100	$74	$509	509	25,527	0	-	$19.930
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost ($/month)		---	$13.110			$13.110	$13.110				
(27)	**TOTAL**	**$110,919**	**$20,814**	**$4,920**	**$9,573**	**$3,851**	**$18,343**	**$39,157**		$30.153	8.947	$56.762
(28)	**Unit Cost (cents/kW.h)**		**8.179**	**1.934**	**3.762**	**1.513**	**7.209**	**15.388**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$61,442	$26,946	$3,011	$4,610	$2,133	$9,755	$36,701	414,536	---	8.854	---
(2)	Reliability (Demand)	23,016	$4,749	1,573	2,505	799	4,877	9,626	629,649	$15.289	---	---
(3)	**Total Generation**	$84,459	$31,696	$4,584	$7,115	$2,932	$14,632	$46,327		$15.289	8.854	$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)		7.646	1.106	1.716	0.707	3.530	11.176				
	Transmission/Distribution											
(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	24,661	0	740	1,802	856	3,398	3,398	629,649	$5.396	---	---
(13)	**Total Transmission**	$24,661	$0	$740	$1,802	$856	$3,398	$3,398		$5.396	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,220	0	450	2,398	841	3,688	3,688	629,649	$5.858	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	$34.624
(16)	**Total Distribution**	24,663	0	465	2,440	856	3,761	3,761		$5.858	-	$34.624
(17)	**Total Transmission/Distribution**	$49,325	$0	$1,205	$4,242	$1,712	$7,159	$7,159		$11.254	-	$34.624
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.291	1.023	0.413	1.727	1.727				
	Retail											
(20)	Customer -- Field		0	$55			$55	$55	2,099	0.000	0.000	$26.368
(21)	Customer -- Head Office	3,220	0	-134	90	112	68	68	2,099	0.000	0.000	$32.589
(22)	**Total Customer**	3,220	0	-78	90	112	124	124	2,099	$0.000	-	$58.957
(23)	Marketing		0	91			91	91	2,099	0.000	0.000	$43.246
(24)	**Total Retail**	$3,220	$0	$12	$90	$112	$215	215	2,099	0	-	$102.203
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost ($/month)		---	$5.923			$5.923	$5.923				
(27)	**TOTAL**	**$137,003**	**$31,696**	**$5,801**	**$11,447**	**$4,756**	**$22,005**	**$53,701**		$26.543	8.854	$136.827
(28)	**Unit Cost (cents/kW.h)**		**7.646**	**1.400**	**2.761**	**1.147**	**5.308**	**12.954**				

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	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$99,899	$43,861	$4,896	$7,496	$3,468	$15,860	$59,721	694,582	---	8.598	---
(2)	Reliability (Demand)	39,118	$8,072	2,674	-6,950	1,358	-2,919	5,153	1,148,007	$4.489	---	---
(3)	**Total Generation**	$139,017	$51,933	$7,569	$546	$4,826	$12,941	$64,875		$4.489	8.598	$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.477	1.090	0.079	0.695	1.863	9.340				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	41,914	0	1,257	3,062	1,455	5,774	5,774	1,148,007	$5.030	---	---
(13)	**Total Transmission**	$41,914	$0	$1,257	$3,062	$1,455	$5,774	$5,774		$5.030	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,100	0	296	1,095	385	1,776	1,776	1,148,007	$1.547	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	$35.559
(16)	**Total Distribution**	11,195	0	298	1,104	389	1,791	1,791.26		$1.547	-	$35.559
(17)	**Total Transmission/Distribution**	$53,109	$0	$1,556	$4,166	$1,844	$7,566	$7,566		$6.577	-	$35.559
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.224	0.600	0.265	1.089	1.089				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	431	0.000	0.000	$122.542
(21)	Customer -- Head Office	3,195	0	303	87	111	501	501	431	0.000	0.000	$1,163.349
(22)	**Total Customer**	3,195	0	356	87	111	554	554	431	$0.000	-	$1,285.891
(23)	Marketing		0	94			94	94	431	0.000	0.000	$219.237
(24)	**Total Retail**	$3,195	$0	$451	$87	$111	$649	649	431	0	-	$1,505.128
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost ($/month)		---	$1,045.948			$1,045.948	$1,045.948				
(27)	**TOTAL**	**$195,322**	**$51,933**	**$9,576**	**$4,799**	**$6,781**	**$21,156**	**$73,089**		$11.066	8.598	$1,540.687
(28)	**Unit Cost (cents/kW.h)**		**7.477**	**1.379**	**0.691**	**0.976**	**3.046**	**10.523**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : ELI 2P-RTP

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$37,688	$16,774	$1,845	$2,828	$1,308	$5,982	$22,755	265,119	---	8.583	---
(2)	Reliability (Demand)	32,390	$6,684	$2,214	-6,966	1,124	-3,628	3,056	2,205,388	$1.386	---	---
(3)	**Total Generation**	$70,078	$23,457	$4,059	-$4,138	$2,433	$2,354	$25,811		$1.386	8.583	$0.000
(4)	MWh Sales		265,119	265,119	265,119	265,119	265,119	265,119				
(5)	MWh Energy Requirement		271,267									
(6)	kW 3 CP		203,269									
(7)	kW 12 NCP		2,205,388									
(8)	Unit Cost (cents/kW.h)		8.848	1.531	-1.561	0.918	0.888	9.736				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	265,119	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	265,119		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	34,705	0	1,041	2,536	1,205	4,781	4,781	2,205,388	$2.168	---	---
(13)	**Total Transmission**	$34,705	$0	$1,041	$2,536	$1,205	$4,781	$4,781		$2.168	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	2,205,388	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$37.490
(16)	**Total Distribution**	3	0	0	0	0	0	0		$0.000	-	$37.490
(17)	**Total Transmission/Distribution**	$34,708	$0	$1,041	$2,536	$1,205	$4,782	$4,782		$2.168	-	$37.490
(18)	kW.h Sold		0	265,119	265,119	265,119	265,119	265,119				
(19)	Unit Cost (cents/kW.h)		NA	0.393	0.956	0.454	1.804	1.804				
	Retail											
(20)	Customer -- Field		0	$25			$25	$25	12	0.000	0.000	$2,098.383
(21)	Customer -- Head Office	0	0	-3	0	0	-3	-3	12	0.000	0.000	-$260.388
(22)	**Total Customer**	0	0	22	0	0	22	22	12	$0.000	-	$1,837.995
(23)	Marketing		0	46			46	46	12	0.000	0.000	$3,868.434
(24)	**Total Retail**	$0	$0	$68	$0	$0	$68	68	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$5,704.021			$5,704.021	$5,704.021				
(27)	**TOTAL**	**$104,787**	**$23,457**	**$5,169**	**-$1,602**	**$3,638**	**$7,204**	**$30,661**		$3.554	8.583	$37.490
(28)	**Unit Cost (cents/kW.h)**		**8.848**	**1.950**	**-0.604**	**1.372**	**2.717**	**11.565**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,999	$7,830	$883	$1,351	$625	$2,858	$10,688	125,502	---	8.516	---
(2)	Reliability (Demand)	14,931	$3,081	1,021	1,625	518	3,164	6,245	291,033	$21.457	---	---
(3)	**Total Generation**	$32,930	$10,911	$1,903	$2,976	$1,143	$6,022	$16,932		$21.457	8.516	$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)		8.694	1.516	2.371	0.911	4.798	13.492				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	15,998	0	480	1,169	555	2,204	2,204	291,033	$7.573	---	---
(13)	**Total Transmission**	$15,998	$0	$480	$1,169	$555	$2,204	$2,204		$7.573	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	86	299	105	490	490	291,033	$1.685	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	$38.383
(16)	**Total Distribution**	3,041	0	86	300	106	491	491		$1.685	-	$38.383
(17)	**Total Transmission/Distribution**	$19,039	$0	$565	$1,469	$661	$2,695	$2,695		$9.258	-	$38.383
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.451	1.170	0.527	2.147	2.147				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	15	0.000	0.000	$85.279
(21)	Customer -- Head Office	599	0	120	16	21	157	157	15	0.000	0.000	$10,467.728
(22)	**Total Customer**	599	0	121	16	21	158	158	15	$0.000	-	$10,553.007
(23)	Marketing		0	7			7	7	15	0.000	0.000	$467.290
(24)	**Total Retail**	$599	$0	$128	$16	$21	$165	165	15	0	-	$11,020.297
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost ($/month)		---	$8,552.779			$8,552.779	$8,552.779				
(27)	**TOTAL**	**$52,569**	**$10,911**	**$2,597**	**$4,460**	**$1,825**	**$8,882**	**$19,793**		$30.715	8.516	$11,058.680
(28)	**Unit Cost (cents/kW.h)**		**8.694**	**2.069**	**3.554**	**1.454**	**7.077**	**15.771**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)								
			Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,569	$5,067	$567	$868	$402	$1,837	$6,904	77,000	---	8.966	---
(2)	Reliability (Demand)	5,156	$1,064	352	561	179	1,093	2,156	212,734	$10.137	---	---
(3)	**Total Generation**	$16,725	$6,131	$919	$1,429	$581	$2,929	$9,060		$10.137	8.966	$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)		7.962	1.194	1.856	0.754	3.804	11.767				
	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	212,734	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,525	0	166	404	192	761	761	212,734	$3.578	---	---
(13)	**Total Transmission**	$5,525	$0	$166	$404	$192	$761	$761		$3.578	-	$0.000
(14)	Delivery -- Dist. (Demand)	46,863	0	988	7,081	1,627	9,696	9,696	212,734	$45.578	---	---
(15)	Delivery -- Dist. (Customer)	13,464	0	909	1,233	467	2,610	2,610	118,582	---	---	$22.008
(16)	**Total Distribution**	60,327	0	1,897	8,314	2,094	12,306	12,306		$45.578	-	$22.008
(17)	**Total Transmission/Distribution**	$65,852	$0	$2,063	$8,718	$2,286	$13,067	$13,067		$49.156	-	$22.008
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.679	11.322	2.969	16.970	16.970				
	Retail											
(20)	Customer -- Field		0	$491			$491	$491	118,582	0.000	0.000	$4.138
(21)	Customer -- Head Office	1,228	0	-261	133	43	-85	-85	118,582	0.000	0.000	-$0.721
(22)	**Total Customer**	1,228	0	230	133	43	405	405	118,582	$0.000	-	$3.417
(23)	Marketing		0	460			460	460	118,582	0.000	0.000	$3.880
(24)	**Total Retail**	$1,228	$0	$690	$133	$43	$865	865	118,582	0	-	$7.297
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost ($/month)		---	$5.819			$5.819	$5.819				
(27)	**TOTAL**	**$83,804**	**$6,131**	**$3,672**	**$10,280**	**$2,909**	**$16,862**	**$22,992**		$59.293	8.966	$29.305
(28)	**Unit Cost (cents/kW.h)**		**7.962**	**4.769**	**13.351**	**3.778**	**21.898**	**29.860**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,474,933	$644,652.843	$72,990	$110,675	$51,203	$234,867	$879,520	9,884,302	---	8.898	---
(2)	Reliability (Demand)	1,076,926	$222,221.364	74,251	95,502	37,386	207,139	429,360	22,698,943	$18.915	---	---
(3)	**Total Generation**	$2,551,858	$866,874.208	$147,241	$206,177	$88,588	$442,006	$1,308,881		$18.915	8.898	$0.000
(4)	MWh Sales		9,884,302	9,884,302	9,884,302	9,884,302	9,884,302	9,884,302				
(5)	MWh Energy Requirement		10,616,083									
(6)	kW 3 CP		9,190,588									
(7)	kW 12 NCP		22,698,943									
(8)	Unit Cost (cents/kW.h)		8.770	1.490	2.086	0.896	4.472	13.242				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	9,884,302	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	9,884,302		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,698,943	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,153,891	0	34,763	84,303	40,058	159,124	159,124	22,698,943	$7.010	---	---
(13)	**Total Transmission**	$1,153,891	$0	$34,763	$84,303	$40,058	$159,124	$159,124		$7.010	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,145,032	0	20,201	115,870	39,750	175,821	175,821	22,698,943	$7.746	---	---
(15)	Delivery -- Dist. (Customer)	880,143	0	51,305	81,362	30,554	163,221	163,221	6,448,244	---	---	$25.313
(16)	**Total Distribution**	2,025,174	0	71,506	197,232	70,304	339,042	339,042		$7.746	-	$25.313
(17)	**Total Transmission/Distribution**	$3,179,065	$0	$106,269	$281,536	$110,362	$498,166	$498,166		$14.756	-	$25.313
(18)	kW.h Sold		---	9,884,302	9,884,302	9,884,302	9,884,302	9,884,302				
(19)	Unit Cost (cents/kW.h)		---	1.075	2.848	1.117	5.040	5.040				
	Retail											
(20)	Customer -- Field		0	$6,513	0	0	$6,513	$6,513	6,448,244	0.000	0.000	$1.010
(21)	Customer -- Head Office	163,808	0	2,147	11,007	5,687	18,841	18,841	6,448,244	0.000	0.000	$2.922
(22)	**Total Customer**	163,808	0	8,660	11,007	5,687	25,354	25,354	6,448,244	$0.000	-	$3.932
(23)	Marketing		0	13,650	0	0	13,650	13,650	6,448,244	0.000	0.000	$2.117
(24)	**Total Retail**	$163,808	$0	$22,310	$11,007	$5,687	$39,004	39,004	6,448,244	0	-	$6.049
(25)	Total Customers x 12 months		---	6,448,244			6,448,244	6,448,244				
(26)	Unit Cost ($/month)		---	$3.460			$3.460	$3.460				
(27)	**TOTAL**	**$5,894,731**	**$866,874.208**	**$275,820**	**$498,720**	**$204,637**	**$979,177**	**$1,846,051**		$33.671	8.898	$31.362
(28)	**Unit Cost (cents/kW.h)**		**8.770**	**2.790**	**5.046**	**2.070**	**9.906**	**18.677**				

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	$1,112,720
(4)	SMALL GENERAL	72,990
(5)	GENERAL	356,973
(6)	LARGE GENERAL	48,030
(7)	SMALL INDUSTRIAL	40,878
(8)	MEDIUM INDUSTRIAL	56,085
(9)	LARGE INDUSTRIAL	76,283
(10)	ELI 2P-RTP	39,938
(11)	MUNICIPAL	20,636
(12)	UNMETERED	22,961
(13)	SUB-TOTAL	**1,847,494**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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	**94,587**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,942,081**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	6,032
(30)	CONNECTION CHARGES AND METER REMO'	3,675
(31)	NSF	160
(32)	RETAIL SALES	1,709
(33)	WIRING INSPECTIONS	7,552
(34)	POLE SERVICES	16,695
(35)	STEAM AND ASH SALES	5,038
(36)	AMI OPT OUT CHARGE	765
(37)	OTHER REVENUE	4,487
(38)	**TOTAL**	**46,114.3**
(39)	**TOTAL REVENUE**	**1,988,196**
(40)	**TOTAL OPERATING EXPENSES**	**$1,773,251**
(41)	RETAINED EARNINGS	$214,945

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760	
(2) % RESPONSIBILITY	100.00%	71.55%	3.93%	19.39%	0.00%	2.21%	1.96%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631	
(4) % RESPONSIBILITY	100.00%	67.23%	3.64%	18.80%	2.39%	2.11%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856	
(6) % RESPONSIBILITY		67.13%	3.62%	18.68%	2.37%	2.09%	2.41%	2.22%	0.00%	0.56%	0.90%	D-2B
(7) 3 CP DEMAND	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(8) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(10) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,758,364	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	203,269	93,701	32,357	
(12) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	D-4
(13) MW.h GEN. & PURCH.	10,616,083	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	271,267	129,552	83,268	
(14) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,616,083	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	271,267	129,552	83,268	
(16) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	E-1B
(17) AVERAGE CUSTOMERS	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,763,090,104	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	55.03%	3.89%	21.48%	2.98%	2.37%	4.07%	4.55%	2.27%	0.34%	3.02%	
(14) % RESPONSIBILITY	100.00%	81.61%	5.49%	6.45%	0.45%	0.87%	0.66%	0.69%	0.34%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,346	486,363	27,549	11,199	20	2,127	175	28	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,709,808,919	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	56.75%	4.01%	22.15%	3.08%	2.44%	4.19%	4.69%	2.34%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.48%	5.69%	6.67%	0.47%	0.90%	0.69%	0.71%	0.35%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,374	474,384	27,549	11,199	20	2,127	175	36	1	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	786,818		68,515	378,788	52,607	41,802	71,721	80,165	39,938	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.71%	48.14%	6.69%	5.31%	9.12%	10.19%	5.08%	0.00%	6.77%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.8%	1.0%	4.5%	1.8%	1.6%	0.8%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.62%	8.81%	0.30%	1.30%	0.51%	0.46%	0.22%	0.00%	6.38%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$228,288	$156,314	$8,502	$43,304	$3,893	$4,875	$5,250	$3,136	$0	$927	$2,086	
(2) % RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$420,311	$285,241	$15,464	$79,200	$8,445	$8,897	$9,890	$7,356	$0	$2,011	$3,807	
(6) % RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	$192,024	$128,927	$6,961	$35,896	$4,552	$4,022	$4,640	$4,220	$0	$1,084	$1,721	
(10) % RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11) METER INVEST.-CUST	$68,109	$57,182	$3,665	$5,766	$33	$1,141	$257	$62	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$913,960	$588,428	$31,149	$161,659	$18,518	$16,937	$19,533	$33,199	$27,489	$12,672	$4,376	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$997,227	$642,038	$33,987	$176,387	$20,206	$18,480	$21,313	$36,223	$29,993	$13,826	$4,774	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-8B
(19) DEMAND - DIST. PLANT	$941,115	$653,647	$35,640	$179,570	$10,759	$20,292	$20,549	$9,371	$0	$2,562	$8,725	
(20) % RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$974,923	$514,398	$35,394	$214,440	$34,436	$25,154	$40,613	$66,033	$24,912	$11,897	$7,647	
(24) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(30) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31) CUSTOMER - RETAIL PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(32) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,076,926	$693,349	$36,703	$190,484	$21,820	$19,957	$23,016	$39,118	$32,390	$14,931	$5,156	
(34) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	64.61%	3.42%	17.75%	2.03%	1.86%	2.14%	3.65%	2.67%	1.39%	0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$1,153,891	$742,901	$39,326	$204,097	$23,380	$21,384	$24,661	$41,914	$34,705	$15,998	$5,525	
(38) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,108,919	$769,711	$41,967	$211,478	$12,757	$23,897	$24,220	$11,100	$0	$3,037	$10,750	
(40) % RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,474,933	$778,217	$53,547	$324,420	$52,097	$38,054	$61,442	$99,899	$37,688	$17,999	$11,569	
(44) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	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.)	$880,143	$786,917	$45,077	$28,599	$55	$5,487	$443	$95	$3	$4	$13,464	
(6) % RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$163,808	$126,715	$8,505	$16,462	$1,743	$2,140	$3,220	$3,195	$0	$599	$1,228	
(8) % RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9) POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10) % RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12) % RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$54,686	$35,208	$1,864	$9,673	$1,108	$1,013	$1,169	$1,986	$1,645	$758	$262	
(14) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$237	$153	$8	$42	$5	$4	$5	$9	$7	$3	$1	
(18) % RESPONSIBILITY	100.00%	64.38%	3.41%	17.69%	2.03%	1.85%	2.14%	3.63%	3.01%	1.39%	0.48%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,829	$16,403	$892	$4,546	$424	$512	$554	$348	$0	$101	$1,050	
(20) % RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21) ENG. - OPER.EXP. - GEN.	$58,334	$30,779	$2,118	$12,831	$2,060	$1,505	$2,430	$3,951	$1,491	$712	$458	
(22) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$63,797	$57,643	$3,276	$1,437	$2	$274	$18	$3	$0	$0	$1,142	
(28) % RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$32,133	$23,853	$2,087	$3,326	$397	$459	$455	$645	$63	$158	$689	
(30) % RESPONSIBILITY	100.00%	74.23%	6.49%	10.35%	1.24%	1.43%	1.42%	2.01%	0.19%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$394,642	$253,977	$13,479	$69,941	$7,983	$7,330	$8,421	$14,311	$11,850	$5,463	$1,886	
(32) % RESPONSIBILITY	100.00%	64.36%	3.42%	17.72%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	64.99%	3.46%	17.95%	2.04%	1.88%	2.15%	3.66%	1.99%	1.40%	0.48%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$84,697	$54,505	$2,894	$15,014	$1,713	$1,574	$1,807	$3,071	$2,543	$1,172	$405	
(36) % RESPONSIBILITY	100.00%	64.35%	3.42%	17.73%	2.02%	1.86%	2.13%	3.63%	3.00%	1.38%	0.48%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$140,786	$92,707	$5,057	$25,531	$1,681	$2,883	$2,953	$1,443	$0	$400	$8,131	
(38) % RESPONSIBILITY	100.00%	65.85%	3.59%	18.13%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$833,955	$438,874	$30,311	$183,875	$29,592	$21,593	$34,803	$56,636	$21,593	$10,131	$6,546	
(40) % RESPONSIBILITY	100.00%	52.63%	3.63%	22.05%	3.55%	2.59%	4.17%	6.79%	2.59%	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%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	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.)	$145,408	$130,468	$7,462	$4,221	$7	$801	$60	$12	$0	$0	$2,376	
(2)	% RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3)	TOT. EXP. -CUST. (RETAIL)	$43,166	$33,170	$2,656	$4,000	$445	$560	$546	$732	$63	$174	$821	
(4)	% RESPONSIBILITY	100.00%	76.84%	6.15%	9.27%	1.03%	1.30%	1.26%	1.70%	0.15%	0.40%	1.90%	O-14
(5)	CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6)	METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7)	CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8)	SECONDARY CUST. REVENUE	$470,841	$0	$72,990	$356,973	$0	$40,878	$0	$0	$0	$0	$0	
(9)	% RESPONSIBILITY	100.00%	0.00%	15.50%	75.82%	0.00%	8.68%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10)	REVENUE	$470,841	$0	$72,990	$356,973		$40,878	$0	$0	$0	$0	$0	
(11)	% ADVOCACY EXPENSE	100.00%	48.59%	7.97%	38.97%	0.00%	4.46%	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
PAGE 1 OF 1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1)	LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,711	21,705	57,853	34,097	-	
(2)	% RESPONSIBILITY	100.00%	43.56%	10.78%	28.73%	16.93%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,718,987	1,239,921	144,632	310,868	23,566	-	
(4)	% RESPONSIBILITY	100.00%	72.13%	8.41%	18.08%	1.37%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	5,300,051	2,263,141	1,099,822	1,900,352	36,737		
(6)	% RESPONSIBILITY	100.00%	42.7%	20.8%	35.9%	0.7%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,953,826	2,263,141	461,925	192,024	$36,736.80		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.6%	15.6%	6.5%	1.2%	0.0%	
(10)	INSURANCE PREMIUM	10,029	7,684	1,568	652	125	-	
(11)	COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12)	SUBTOAL	11,822	8,132	2,016	1,100	573	-	
(13)	% RESPONSIBILITY	100.00%	68.79%	17.06%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	69,510	20,530	90,039.5	0.772	90,039	0	0	0	90,039	69,510	0	0	0	69,510
(18)	TRANSMISSION	18,909	2,438	21,347.3	0.886	0	21,347	0	0	21,347	0	18,909	0	0	18,909
(19)	DISTRIBUTION	54,089	8,920	63,008.6	0.858	0	0	63,009	0	63,009	0	0	54,089	0	54,089
(20)	RETAIL	32,064	-4,637	27,427.3	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21)	SUBTOTAL	174,571.4	27,251	201,822.68	0.865	90,039	21,347	63,009	27,427	201,822.7	69,510	18,909	54,089	32,064	174,571.4
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,313	564	1,877.0	0.699	1,354	158	339	26	1,877.0	947	110	237	18	1,313
(24)	CORP. SECRETARY	0	11,822	11,821.6	-	8,132	2,016	1,100	573	11,821.6	0	0	0	0	0
(25)	LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,734	436	936	71	5,177.0	1,398	163	350	27	1,938
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,798	2,074	3,872.0	0.464	1,684	449	1,135	603	3,872.0	782	209	527	280	1,798
(27)	REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,862	800	1,720	130	9,513.0	1,700	198	426	32	2,357
(28)	FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,105	782	1,578	96	7,560.7	2,733	419	845	51	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	20,761	5,137	13,693	8,071	47,662.3	8,772	2,171	5,786	3,410	20,139
(31)	HUMAN RESOURCES	6,462	4,787	11,248.4	0.574	4,900	1,212	3,232	1,905	11,248.4	2,815	697	1,857	1,094	6,462
(32)	TOTAL	45,676	65,713	111,388.3	0.410	55,695	14,156	26,899	14,638	111,388.3	21,052	5,872	11,934	6,818	45,676
(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	850	2,266	1,335	7,886.5	6,540	1,618	4,313	2,542	15,014
(35)	SUBTOTAL OVERHEAD	70,208	61,405	131,612.3	3.085	71,468	15,006	29,164	15,974	131,612.3	37,110	7,490	16,247	9,360	70,208
(36)	GRAND TOTAL	244,779.2	88,656	333,435.021	3.950	161,507	36,353	92,173	43,401	333,435.0	106,620	26,399	70,336	41,424	244,779

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNIC	72,998	0	18,909	54,089	0	0	
(38)		100%	0%	26%	74%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMM	2,682,494	0	997,227	1,685,267	0	0	
(39)		100%	0%	37%	63%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	144,005	67,766	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 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	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(8) ELI 2P-RTP	1,999	2.54%	2,049	193,183	33.7%	65,000	4.31%	67,801	4.06%
(9) MUNICIPAL	17,322	3.41%	17,913	31,704	96.4%	30,554	4.29%	31,866	75.56%
(10) UNMETERED	6,586	8.66%	7,156	17,265	65.0%	11,222	14.18%	12,814	75.06%
(11) SUB-TOTAL	1,081,334	8.08%	1,168,696	2,708,026	77.0%	2,086,010	12.56%	2,347,983	66.90%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	61,823	19.5%	63,474	111,341	183.1%	72,723	18.59%	76,246	0.00%
(18) TOTAL Bfr EXPORT	1,143,157	7.79%	1,232,169	2,819,366.71	76.57%	2,158,733	12.30%	2,424,228	68.3%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,143,157	7.79%	1,232,169	2,819,367	76.57%	2,158,733	12.30%	2,424,228	68.3%

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	92,756	90.2%	83,666	5.34%	88,132	91.43%
(8) ELI 2P-RTP	0	N/A	0	188,859	34.4%	65,000	4.03%	67,622	0.00%
(9) MUNICIPAL	15,232	3.40%	15,750	33,041	96.2%	31,787	4.02%	33,064	70.89%
(10) UNMETERED	6,343	8.62%	6,890	16,503	25.0%	4,126	13.28%	4,674	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,472,287	82.5%	2,039,625	11.70%	2,278,362	70.67%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	56,716	19.4%	58,226	116,914	175.4%	82,642	18.04%	86,384	0.00%
(18) TOTAL Bfr EXPORT	1,057,940	7.8%	1,140,158	2,589,201.38	82.0%	2,122,267	11.43%	2,364,746	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,057,940	7.8%	1,140,158	2,589,201	82.0%	2,122,267	11.43%	2,364,746	72%

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	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) ELI 2P-RTP	19,708	2.55%	20,211	199,370	67.7%	135,000	3.32%	139,488	19.48%
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	6,356	8.72%	6,910	14,703	11.0%	1,617	10.94%	1,794	517.64%
(11) SUB-TOTAL	997,254	8.02%	1,077,201	2,194,475	83.4%	1,829,155	9.33%	1,999,799	72.40%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	56,420	19.6%	57,929	111,807	178.9%	81,584	16.62%	84,753	0.00%
(18) TOTAL Bfr EXPORT	1,053,674	7.7%	1,135,130	2,306,281.92	82.9%	1,910,740	9.10%	2,084,552	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,053,674	7.7%	1,135,130	2,306,282	82.9%	1,910,740	9.10%	2,084,552	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) ELI 2P-RTP	20,207	2.39%	20,690	193,186	69.9%	135,000	2.92%	138,935	20.68%
(9) MUNICIPAL	10,060	3.25%	10,387	24,911	85.4%	21,281	2.92%	21,902	65.87%
(10) UNMETERED	6,257	8.17%	6,768	18,346	11.0%	2,018	9.60%	2,212	425.05%
(11) SUB-TOTAL	805,681	7.41%	865,371	1,913,936	81.5%	1,560,684	8.05%	1,686,342	71.27%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	59,312	18.7%	60,819	91,828	200.9%	65,774	15.81%	68,176	0.00%
(18) TOTAL Bfr EXPORT	864,993	7.1%	926,189	2,005,763.25	81.1%	1,626,457	7.87%	1,754,518	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	864,993	7.1%	926,189	2,005,763	81.1%	1,626,457	7.87%	1,754,518	73%

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	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(8) ELI 2P-RTP	25,046	2.33%	25,629	166,302	81.2%	135,000	2.66%	138,592	24.86%
(9) MUNICIPAL	6,173	3.03%	6,360	17,265	88.1%	15,211	2.64%	15,612	54.75%
(10) UNMETERED	6,609	7.97%	7,136	21,794	11.0%	2,397	8.76%	2,607	367.84%
(11) SUB-TOTAL	717,964	7.09%	768,854	1,657,829	80.3%	1,331,494	7.15%	1,426,679	72.43%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	57,304	18.3%	58,735	87,675	255.9%	58,525	15.30%	60,585	0.00%
(18) TOTAL Bfr EXPORT	775,268	6.7%	827,590	1,745,504.05	79.6%	1,390,019	7.00%	1,487,264	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	775,268	6.7%	827,590	1,745,504	79.6%	1,390,019	7.00%	1,487,264	75%

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	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(8) ELI 2P-RTP	25,380	2.31%	25,966	159,996	84.4%	135,000	2.27%	138,065	26.12%
(9) MUNICIPAL	5,728	3.01%	5,901	18,508	84.1%	15,569	2.24%	15,918	51.49%
(10) UNMETERED	6,407	7.92%	6,914	20,204	11.0%	2,222	7.47%	2,389	402.05%
(11) SUB-TOTAL	655,477	6.95%	701,037	1,369,878	89.5%	1,225,663	5.92%	1,298,278	75.00%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	54,917	18.2%	56,290	96,541	329.7%	71,967	14.52%	74,130	0.00%
(18) TOTAL Bfr EXPORT	710,394	6.6%	757,328	1,466,419.63	88.5%	1,297,630	5.76%	1,372,408	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	710,394	6.6%	757,328	1,466,420	88.5%	1,297,630	5.76%	1,372,408	77%

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	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(8) ELI 2P-RTP	40,442	2.25%	41,351	157,840	85.5%	135,000	2.58%	138,484	40.13%
(9) MUNICIPAL	7,424	2.99%	7,646	19,665	81.3%	15,996	2.53%	16,401	62.66%
(10) UNMETERED	6,428	7.69%	6,923	21,982	11.0%	2,418	8.50%	2,623	354.67%
(11) SUB-TOTAL	723,139	6.68%	771,467	1,483,049	86.2%	1,278,647	6.77%	1,365,176	75.95%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	53,431	17.9%	54,745	92,083	257.8%	61,701	15.14%	63,801	0.00%
(18) TOTAL Bfr EXPORT	776,570	6.4%	826,212	1,575,131.81	85.1%	1,340,348	6.61%	1,428,977	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	776,570	6.4%	826,212	1,575,132	85.1%	1,340,348	6.61%	1,428,977	78%

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	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(8) ELI 2P-RTP	36,643	2.13%	37,423	160,315	84.2%	135,000	2.64%	138,564	36.30%
(9) MUNICIPAL	7,085	2.81%	7,285	18,502	80.3%	14,852	2.60%	15,238	64.25%
(10) UNMETERED	6,154	7.29%	6,602	18,341	11.0%	2,017	8.69%	2,193	404.69%
(11) SUB-TOTAL	719,212	6.34%	764,805	1,456,468	88.5%	1,288,936	7.03%	1,379,531	74.52%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	58,384	17.2%	59,754	88,885	344.3%	62,412	15.26%	64,564	0.00%
(18) TOTAL Bfr EXPORT	777,596	6.0%	824,559	1,545,353.72	87.5%	1,351,348	6.86%	1,444,095	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	777,596	6.0%	824,559	1,545,354	87.5%	1,351,348	6.86%	1,444,095	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) ELI 2P-RTP	35,408	2.28%	36,215	197,774	68.3%	135,000	2.61%	138,526	36.31%
(9) MUNICIPAL	7,247	3.04%	7,467	17,248	89.7%	15,466	2.55%	15,861	65.38%
(10) UNMETERED	6,717	7.81%	7,242	19,020	11.0%	2,092	8.60%	2,272	442.67%
(11) SUB-TOTAL	645,584	6.73%	689,049	1,421,035	86.4%	1,227,152	6.74%	1,309,846	73.06%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,218	18.1%	60,686	87,442	334.7%	62,968	15.20%	65,119	0.00%
(18) TOTAL Bfr EXPORT	704,802	6.4%	749,735	1,508,477.72	85.5%	1,290,121	6.58%	1,374,965	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	704,802	6.4%	749,735	1,508,478	85.5%	1,290,121	6.58%	1,374,965	76%

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	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) ELI 2P-RTP	34,628	2.33%	35,435	194,969	69.2%	135,000	2.83%	138,819	34.31%
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	6,099	7.97%	6,585	13,878	11.0%	1,527	9.31%	1,669	530.44%
(11) SUB-TOTAL	709,337	6.96%	758,712	1,611,562	85.0%	1,369,013	7.55%	1,472,439	69.26%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	58,470	18.3%	59,927	91,556	289.1%	68,851	15.63%	71,289	0.00%
(18) TOTAL Bfr EXPORT	767,807	6.6%	818,639	1,703,118.10	84.4%	1,437,864	7.36%	1,543,728	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	767,807	6.6%	818,639	1,703,118	84.4%	1,437,864	7.36%	1,543,728	71%

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	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(8) ELI 2P-RTP	21,067	2.51%	21,595	195,551	69.0%	135,000	3.58%	139,835	21.45%
(9) MUNICIPAL	11,907	3.33%	12,303	24,505	97.0%	23,770	3.57%	24,619	69.41%
(10) UNMETERED	6,955	8.57%	7,552	17,703	100.0%	17,703	11.79%	19,790	53.00%
(11) SUB-TOTAL	829,643	7.72%	893,671	2,123,918	79.7%	1,692,891	9.88%	1,860,165	66.73%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	60,848	19.3%	62,455	102,356	249.1%	68,811	17.14%	71,715	0.00%
(18) TOTAL Bfr EXPORT	890,491	7.4%	956,127	2,226,273.56	79.1%	1,761,703	9.66%	1,931,880	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	890,491	7.4%	956,127	2,226,274	79.1%	1,761,703	9.66%	1,931,880	69%

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	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(8) ELI 2P-RTP	4,591	2.42%	4,702	198,043	32.8%	65,000	4.38%	67,846	9.32%
(9) MUNICIPAL	14,291	3.18%	14,746	31,754	86.8%	27,573	4.35%	28,772	68.89%
(10) UNMETERED	6,087	8.26%	6,590	12,997	100.0%	12,997	14.41%	14,870	59.57%
(11) SUB-TOTAL	998,453	7.70%	1,075,289	2,286,479	82.6%	1,889,630	12.83%	2,132,019	67.79%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	64,399	18.8%	66,044	102,902	271.6%	74,394	18.73%	78,035	0.00%
(18) TOTAL Bfr EXPORT	1,062,852	7.4%	1,141,332	2,389,381.17	82.2%	1,964,024	12.53%	2,210,055	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,062,852	7.4%	1,141,332	2,389,381	82.2%	1,964,024	12.53%	2,210,055	69%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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
(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	81,476	58,299	3,202	15,801	0	1,799	1,597	0	0	0	778
(3)	SUB-TOTAL	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760
(4)												
(5)	NON-COIN. KW PRI. (Before bulk power substat	2,552,947	1,705,156	93,641	485,411	62,656	54,334	63,644	50,427	0	14,918	22,760
(6)	LOSSES	80,248	65,202	2,257	9,581	324	1,119	513	306	0	77	870
(7)	SUB-TOTAL	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631
(8)												
(9)	NON-COIN. KW PRI. (bulk power substation)	2,641,505	1,770,358	95,898	494,992	62,979	55,453	64,157	59,043	0	14,995	23,631
(10)	LOSSES	20,775	16,924	578	2,442	81	286	129	90	0	19	226
(11)	SUB-TOTAL	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856

NON-COIN DEMAND LOSSES

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

EXHIBIT 9C
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NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,355,602**	**1,495,207**	**80,028**	**431,772**	**46,933**	**42,168**	**57,598**	**81,796**	**67,801**	**31,866**	**12,814**	[redacted]				
(2) FEBRUARY	**2,286,060**	**1,437,837**	**82,985**	**422,524**	**48,773**	**44,548**	**48,202**	**88,132**	**67,622**	**33,064**	**4,674**					
(3) MARCH	2,007,439	1,191,699	70,240	362,219	46,873	36,567	43,515	76,845	139,488	30,557	1,794					
(4) APRIL	1,693,838	977,652	54,238	291,476	45,631	30,414	42,620	81,262	138,935	21,902	2,212					
(5) MAY	1,434,982	750,419	46,163	257,470	42,793	35,281	47,820	89,922	138,592	15,612	2,607					
(6) JUNE	1,313,496	600,757	47,944	272,629	55,357	32,400	43,956	88,865	138,592	15,918	2,389					
(7) JULY	1,373,569	627,956	51,444	295,626	53,815	37,221	51,551	90,054	138,484	16,401	2,623					
(8) AUGUST	1,391,012	703,573	44,693	268,909	51,138	30,453	39,236	85,535	138,564	15,238	2,193					
(9) SEPTEMBER	1,320,718	572,585	48,692	295,996	54,324	31,480	49,363	100,746	138,526	15,861	2,272					
(10) OCTOBER	1,483,650	730,872	53,480	309,387	48,535	36,756	48,813	81,802	138,819	22,306	1,669					
(11) NOVEMBER	1,871,379	1,033,180	60,221	354,020	43,787	35,759	51,826	97,127	139,835	24,619	19,790					
(12) DECEMBER	**2,141,751**	**1,418,145**	**67,320**	**341,104**	**41,229**	**38,528**	**38,642**	**75,564**	**67,846**	**28,772**	**14,870**					
(13) TOT. SUMMED DMD.	20,673,498	11,539,883	707,448	3,903,132	579,189	431,577	563,142	1,037,648	1,453,105	272,117	69,907					
(14) 3 C/P DEMANDS	**6,783,414**	**4,351,189**	**230,332**	**1,195,401**	**136,936**	**125,244**	**144,442**	**245,492**	**203,269**	**93,701**	**32,357**					
(14) 3 C/P AVE DEMANDS	2,261,138	1,450,396	76,777	398,467	45,645	41,748	48,147	81,831	67,756	31,234	10,786	-	801	-	7,549	-
(15)					**3 C/P INTERRUPTIBLE RIDER DEMANDS**			**20,625**								
(16)					**3 C/P FIRM LARGE INDUST. DEMANDS**			**224,867**								
					C/P INTERRUPTIBLE RIDER DEMANDS			**67,170**								
					C/P FIRM LARGE INDUST. DEMANDS			**14,626**								

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,093,627	1,309,469	71,176	388,367	43,920	36,984	51,933	77,384	65,000	30,554	11,222	[redacted]				
(2) FEBRUARY	2,047,318	1,269,272	74,330	382,499	45,829	39,381	43,735	83,666	65,000	31,787	4,126					
(3) MARCH	1,836,793	1,074,148	64,091	333,465	44,517	32,999	40,138	73,607	135,000	29,574	1,617					
(4) APRIL	1,568,181	892,049	50,029	270,986	43,606	27,780	39,691	78,244	135,000	21,281	2,018					
(5) MAY	1,339,778	689,980	42,871	240,847	41,053	32,470	44,802	86,863	135,000	15,211	2,397					
(6) JUNE	1,240,195	558,976	44,995	257,465	53,426	30,172	41,567	86,273	135,000	15,569	2,222					
(7) JULY	1,287,019	578,781	47,877	277,077	51,691	34,338	48,389	87,080	135,000	15,996	2,418					
(8) AUGUST	1,300,316	647,317	41,529	251,675	49,075	28,045	36,778	82,648	135,000	14,852	2,017					
(9) SEPTEMBER	1,237,940	527,249	45,279	277,214	52,155	29,015	46,302	97,380	135,000	15,466	2,092					
(10) OCTOBER	1,380,123	668,609	49,443	288,237	46,443	33,659	45,551	78,850	135,000	21,694	1,527					
(11) NOVEMBER	1,703,978	924,211	54,579	323,926	41,424	32,028	47,518	92,732	135,000	23,770	17,703					
(12) DECEMBER	1,899,271	1,239,496	59,767	306,317	38,542	33,726	34,787	71,426	65,000	27,573	12,997					
(13) TOT. SUMMED DMD.	18,934,538	10,379,557	645,964	3,598,075	551,681	390,598	521,190	996,152	1,410,000	263,326	62,357					
(14) 3 C/P DEMANDS	6,040,215	3,818,238	205,273	1,077,183	128,291	110,091	130,456	232,475	195,000	89,914	28,344					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,625

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 211,850

C/P INTERRUPTIBLE RIDER DEMANDS 67,170

C/P FIRM LARGE INDUST. DEMANDS 10,214

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	1.00	0.94	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.11	1.06	0.49	1.02	6.01
(4) APRIL	1.33	1.48	1.42	1.37	1.00	1.37	1.13	1.01	0.49	1.43	4.88
(5) MAY	1.58	1.93	1.66	1.55	1.07	1.18	1.01	0.91	0.49	2.00	4.14
(6) JUNE	1.72	2.41	1.60	1.46	0.82	1.29	1.10	0.92	0.49	1.96	4.52
(7) JULY	1.65	2.31	1.49	1.35	0.85	1.12	0.93	0.91	0.49	1.90	4.11
(8) AUGUST	1.63	2.06	1.72	1.48	0.89	1.37	1.23	0.96	0.49	2.05	4.92
(9) SEPTEMBER	1.71	2.53	1.58	1.35	0.84	1.33	0.98	0.81	0.49	1.97	4.75
(10) OCTOBER	1.52	1.98	1.44	1.29	0.94	1.14	0.99	1.00	0.49	1.40	6.46
(11) NOVEMBER	1.21	1.40	1.27	1.13	1.04	1.17	0.93	0.84	0.48	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	1.00	1.09	0.73

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.22	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19
May, June	1.65	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98
Jul, Aug, Sep	1.66	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97
Oct, Nov	1.35	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY (2)	8.08%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(1) (2) FEBRUARY (2)	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(1) (3) MARCH (2)	8.02%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(1) (4) APRIL (2)	7.41%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(1) (5) MAY (2)	7.09%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(1) (6) JUNE (2)	6.95%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(1) (7) JULY (2)	6.68%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(1) (8) AUGUST (2)	6.34%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(1) (9) SEPTEMBER (2)	6.73%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(1) (10) OCTOBER (2)	6.96%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(1) (11) NOVEMBER (2)	7.72%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(1) (12) DECEMBER (2)	7.70%	8.27%	8.22%	7.91%	5.11%	7.73%	6.78%	3.58%	8.26%
(1) **(13) ANNUAL AVE**	**7.40%**	**8.25%**	**8.16%**	**7.83%**	**5.02%**	**7.64%**	**6.68%**	**3.52%**	**8.14%**

EXHIBIT 9D
PAGE 2 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.56%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.70%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.33%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.05%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.15%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
5.92%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
6.77%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.03%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
6.74%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
7.55%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
9.88%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
12.83%	14.41%	12.64%	11.36%	6.97%	14.24%	11.08%	5.79%	14.41%
9.18%	**11.18%**	**9.52%**	**8.48%**	**4.99%**	**10.49%**	**8.05%**	**4.17%**	**12.11%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.65%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.59%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	4.98%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.66%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.52%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.25%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	3.91%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.30%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.53%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.29%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	5.27%	5.84%	5.79%	5.48%	2.68%	5.30%	4.35%	1.15%	5.83%
(13) ANNUAL AVE	**4.97%**	**5.82%**	**5.73%**	**5.40%**	**2.59%**	**5.21%**	**4.25%**	**1.09%**	**5.71%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND 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

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.34%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%
7.48%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%
5.11%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%
3.83%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%
2.93%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%
1.70%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%
2.54%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%
2.81%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%
2.52%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%
3.33%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%
5.66%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%
8.60%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	1.57%	10.19%
4.96%	**6.96%**	**5.29%**	**4.26%**	**0.76%**	**6.27%**	**3.83%**	**-0.06%**	**7.88%**

Transmission Losses

2.43%	4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

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	64.4%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.4%
(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	17.7%
(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	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.1%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.6%
(8) PHP	265,119	2.3%	271,267	199,370	32.6%	65,000	4.3%	67,801	45.67%	203,269	3.0%
(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	77,000	8.1%	83,268	21,982	51.1%	11,222	14.2%	12,814	74.18%	32,357	0.5%
(11) SUB-TOTAL	9,884,302	7.4%	10,616,083	2,744,093	76.0%	2,086,010	12.6%	2,347,983	51.61374%	6,758,364	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	686,942	0	704,093	117,118	2	72,723	0	76,246	1	240,665	
(18) TOTAL Bfr EXPORT	10,571,244	7.1%	11,320,176	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.31%	6,999,029	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,571,244	7.1%	11,320,176	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.31%	6,999,029	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE											
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(24) MUNICIPAL	67,806	4.2%	70,645	15,245	108.3%	16,512	4.2%	17,203	45.0%	50,924	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)											
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979	
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882	
(31) LARGE GENERAL	357,053	4.8%	374,976	62,656	70.1%	43,920	4.8%	46,933	86.8%	136,936	
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797	
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749	
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874	
(34) LG, LIR, MUNICIPAL SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)	

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep 17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$508,907	$462,924	8.95	$176,660	$1,148,491	$1,112,720	96.89	$1,144,848.0	$3,642.702	0.318%
(2) SMALL GENERAL	27,169	31,965	8.97	11,007	$70,141	$72,990	104.06	$69,948.2	$193.242	0.276%
(3) GENERAL	140,076	193,894	8.95	8,055	$342,026	$356,973	104.37	$341,041.7	$983.824	0.288%
(4) LARGE GENERAL	14,407	31,200	8.74	393	$46,000	$48,030	104.41	$45,887.1	$113.397	0.247%
(5) SMALL INDUSTRIAL	14,940	22,768	8.95	1,449	$39,157	$40,878	104.40	$39,053.1	$103.839	0.266%
(6) MEDIUM INDUSTRIAL	16,712	36,701	8.85	287	$53,701	$56,085	104.44	$53,581.1	$119.471	0.223%
(7) LARGE INDUSTRIAL	12,704	59,721	8.60	664	$73,089	$76,283	104.37	$72,886.0	$203.090	0.279%
(8) ELI 2P-RTP	7,837	22,755	8.58	69	$30,661	$39,938	130.26	$37,589.4	($6,928.075)	-18.431%
(9) MUNICIPAL	8,939	10,688	8.52	166	$19,793	$20,636	104.26	$19,717.5	$75.232	0.382%
(10) UNMETERED	12,614	6,904	8.97	3,475	$22,992	$22,961	99.86	$22,962.2	$30.269	0.132%
(11) SUB-TOTAL	$764,306	$879,520	8.90	$202,226	**$1,846,051**	$1,847,494	100.08	$1,847,514.5	($1,463.0)	-0.079%
(12) DIRECT EXP./ REV					$85,722	$94,587		$86,835.5	($1,113.465)	-1.282%
(13) RETURN ON DIRECT EXP.					$8,865	$0		$7,723.0	$1,142.190	14.790%
(14) TOTAL					$1,940,639	$1,942,081	1,443	$1,942,072.913	($1,434.3)	-0.074%
					94,587	$94,587	-			

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE							RATE BASE 2026	RATE BASE 2027
(1)	STEAM PLANT	458,622						419,903	497,342
(2)	***STEAM PLANT - CWIP***	***4,174***						***4,374***	***3,974***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930						352,418	335,442
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(5)	HYDRO PLANT	703,062						685,374	720,751
(6)	***HYDRO PLANT - CWIP***	***38,477***						***33,623***	***43,131***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,883						10,884	10,842
(8)	***Hydro Environmental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(9)	WIND PLANT	153,668						158,510	148,826
(10)	***WIND PLANT - CWIP***	***196***						***196***	***196***
(11)	SOLAR PLANT	1,224						1,255	1,193
(12)	***SOLAR PLANT - CWIP***	***-0***						***-0***	***-0***
(13)									
(14)	GAS TURBINE - OTHER PLANT	77,087						76,069	78,105
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***2,431***						***692***	***4,171***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT								
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
(18)	LM6000 PLANT	96,186						92,802	99,569
(19)	***LM6000 PLANT - CWIP***	***186***						***60***	***312***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0						0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***						***0***	***0***
			Check						
	Total Generation Plant bfr Gen-related Transmission Assets	***1,844,643***	1,844,643					***1,797,215***	***1,892,070***
	Total Generation CWIP bfr Gen-related Transmission Assets	***45,464***	45,464					***39,145***	***51,784***
(22)	***Total Generation bfr Gen-related Transmission Assets***	***1,890,107***	1,890,107					***1,836,360***	***1,943,854***
	ECEI Batteries Plant	166,178						***171,846***	***160,511***
	ECEI Batteries CWIP	0						***-0***	***-0***
	Generation-related Trans Assets Plant	64,074						***51,342***	***76,806***
	Generation-related Trans Assets CWIP	0						***0***	***0***
	Subtotal	***230,253***						***223,188***	***237,317***
	Total Generation Plant	***2,074,895***						***2,020,403***	***2,129,388***
	Total Generation CWIP	***45,464***						***39,145***	***51,784***
	Total Generation	***2,120,360***						***2,059,548***	***2,181,171***
(23)			**T&D Adj.**				**Averaoe RB before T&D Adj.**		
(24)	TRANSMISSION PLANT	814,285	($187,906)				1,002,191	973,897	1,030,485
(25)	***TRANSMISSION PLANT - CWIP***	***182,943***					182,943	***141,193***	***224,692***
(26)	***Total Transmission***	***997,227***					1,185,133	***1,115,090***	***1,255,177***
(27)									
(28)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(29)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(30)					**CWIP**	**CWIP**			
(31)			**T&D Adj.**	**Distr. CWIP**	**2026**	**2027**	**Average Distr. RB before CWIP & T&D Adj.**		
(32)	DIST.PLT.- LAND	$5,050	$477.6	9	9	9	$4,563	4,563	4,563
(33)	DIST.PLT.- EASEMENTS & SURVEY	$207,143	$164	410	398	422	$206,569	191,758	221,380
(34)	DIST.PLT.- OTHER	$20,781	$29,205	(17)	-17	-16	($8,408)	-8,207	-8,609
(35)	DIST.PLT.- SUBSTATIONS	$192,024	$180,562	23	22	23	$11,438	10,629	12,248
(36)	DIST.PLT.- POLES & FIXTURES	$441,257	$6,531	861	854	869	$433,865	411,842	455,888
(37)	DIST.PLT.- O/H LINES	$188,928	($32,107)	438	443	434	$220,596	213,626	227,567
(38)	DIST.PLT.- U/G LINES	$61,657	$3,073	116	122	111	$58,468	58,805	58,131
(39)	DIST.PLT.- LINE TRANSFORMERS	$405,674	$0	804	801	807	$404,870	386,240	423,499
(40)	DIST.PLT.- SERVICES	$58,531	$0	116	119	113	$58,415	57,265	59,565
(41)	DIST.PLT.- METERS	$68,109	$0	135	143	127	$67,974	69,056	66,892
(42)	DIST.PLT.- STREET LIGHTING	$36,113		72	73	70	$36,041	35,405	36,677
(43)									
(44)	***Total***	***$1,685,267***	***$187,906***	***2,968***	***2,968***	***2,968***	***$1,494,392***	***$1,430,983***	***$1,557,802***
(45)			**2024 Actuals**						
(46)	SUBSTS.-DISTRIBUTION BULK POWER	$176,685	$41,794	92%					
(47)	SUBSTS.-DISTRIBUTION GENERAL	$15,338	$3,628	8%					
(48)		$192,024	$45,422	100%					
(49)									
(50)	DISTRIBUTION	34,037						37,483	30,590
(51)	TRANSMISSION	2,509						2,708	2,311
(52)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282						37,262	41,312
(53)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565						54,831	64,298
(54)	RETAIL	36,737						39,858	33,616
(55)	NON-FUNCTIONALIZED	297,058						297,891	296,226
(56)	GENERAL PROPERTY PLANT	469,187						470,022	468,353
(57)	**GENERAL PROPERTY PLANT - CWIP**	29,234						19,601	38,868
(58)	**Total General Property**	***498,422***						489,623	507,221
(59)									
			Check						
(60)	***Total Plant in Service***	4,810,413	5,040,686					***4,895,304***	***5,186,027***
(61)	***Total Plant CWIP***	260,609	260,609					***202,907***	***318,312***
(62)	***Total Plant***	***5,071,023***	***5,301,275***					***5,098,211***	***5,504,339***
(63)									
(64)	**WORKING CAPITAL & DEFERRED CHARGES**								
(65)									
(66)	WORKING CAPITAL - CASH FUEL	0						0	0
(67)	WORKING CAPITAL - CASH OTHER	126,109	Source: 2014 COSS					137,528	114,690
(68)	WORKING CAPITAL - MAT. & SUP. FUEL	219,858	84,441					301,971	286,993
(69)	WORKING CAPITAL - MAT. & SUP. OTHER	74,624	28,661						
(70)	DEFERRED CHARGES - Financing	20,546	113,102					21,099	19,993
(71)	DEFERRED CHARGES - Tax	22,739						23,925	21,553
(72)	DEFERRED CHARGES - Pension	184,035						170,285	197,785
(73)	DEFERRED CHARGES - Steam Assets			Temp Adj for COR an ARO average					
(74)	DEFERRED CHARGES - FAM Deferral	3,900						8,624	-823
(75)	DEFERRED CHARGES - Other	20,888						24,897	16,879
(76)	DEFERRED CHARGES - Other (DSM)	446						795	97
(77)	DEFERRED CHARGES - Other (LED)	-2						-2	-2
(78)	DEFERRED CHARGES - FCR	16,136		Adjustment	***Average ARO***			5,171	27,100
(79)	DEFERRED Credits - ARO Steam	-85,653			0	-85,653		***-83,440***	***-87,867***
(80)	DEFERRED Credits - ARO Hydro	-42,561			0	-42,561		***-41,468***	***-43,655***
(81)	DEFERRED Credits - ARO Wind	-17,384			0	-17,384		***-16,933***	***-17,835***
(82)	DEFERRED Credits - ARO LM6000	-1,468			0	-1,468		***-1,430***	***-1,506***
(83)	DEFERRED Credits - ARO CT	-6,573			0	-6,573		***-6,404***	***-6,742***
(84)	DEFERRED Credits - ARO Transformers (Transmission)	-7			0	-7		***-16***	***2***
(85)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1		***-1***	***-1***
(86)	DEFERRED Credits - ARO Transformers (Distribution)	-7			0	-7		***-16***	***3***
(87)	DEFERRED Credits - Other (Steam)	-30,940						-30,128	-31,753
(88)	DEFERRED Credits - Cost of Removal Liability (COR)	-7,260						3,821	-18,341
(89)	CONTRACT RECEIVABLE	97,427						95,331	99,523
(90)	***Total***	***594,852***			0	-153,654	594,852	613,609	576,094
(91)									
(92)	Percentage of Transmission - EHV	100.00%					ARO Total from Continuities Schedu	(149,707)	(157,600)
(93)							ARO & COR from RB Tbl	-149,709	-157,601
(94)	***Total Rate Base***	***5,665,874***					0 Var	-1.1768	-1.1768
(95)								0%	0%
(96)									
(97)	***ARO TOTAL***	***-153,654***						***-149,707***	***-157,600***
(98)									
(99)	**OPERATING EXPENSES**								
(100)									

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	1,877.0				
(103)						
(104)	CORPORATE INSURANCE	10,029.1				
(105)	CORPORATE SECRETARY	1,792.5				
(106)	CORPORATE SECRETARY & INSURANCE	11,821.6				
(107)						
(108)	LEGAL SERVICES	5,177				
(109)						
(110)	**VP EXTERNAL RELATIONS**					
(111)	COMM. & PUBLIC AFFAIRS	3,549.7				
(112)						
(113)						
(114)	ENVIRONMENTAL POLICIES & PROGRAMS	322				
(115)						
(116)						
(117)	**CUSTOMER OPERATIONS:**					
(118)						
(119)	**Labour-related O&M**					
(120)	GENERATION	69,509.7	69,509.7			
(121)	TRANSMISSION	18,909.1				
(122)	DISTRIBUTION	54,088.6	72,997.8	72,997.8	0.0	
(123)	RETAIL	32,063.9				
(124)	***TOTAL FUNCTIONAL AREAS***	***174,571.36***	105,061.7	105,061.70	0.0	
(125)						
(126)	**Corporate Groups**					
(127)	(15) EXECUTIVE MANAGEMENT	1,312.7				
(128)	(16) LEGAL SERVICES	1,938.0				
(129)	(16) CORP. SECRETARY	-				
(130)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2				
(131)	(18) REGULATORY AFFAIRS	2,357.4				
(132)	(19) FINANCE GROUP	4,047.7				
(133)	(20) PROCUREMENT	7,620.6				
(134)	(20) IT	20,139.1				
(135)	(21) HUMAN RESOURCES	6,461.9				
(136)	GENERATION SERVICES	9,518.3				
(137)	(25) OTHER EXPENSES	15,013.7				
(138)	***TOTAL CORPORATE GROUPS***	***70,207.84***				
(139)						
(140)	***TOTAL LABOUR RELATED***	***244,779.20***	244,779.2	0.0		
(141)	TRANSMISSION CONTROL CENTER	3,619.3				
(142)	**GENERATION, TRANSMISSION AND DISTRIBUTION**					
(143)	TRANSMISSION BEFORE STORM EXPENSES	21,298		99%		
(144)	TRANSMISSION STORM EXPENSES	248		1%		
(145)	**TRANSMISSION TOTAL**	**21,546**	**0**			
(146)	DISTRIBUTION TOTAL:					
(147)	SUBSTATIONS	1,541.4				
	OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7		60%		
	OVERHEAD LINES STORM EXPENSES	23,565.1		40%		
(148)	OVERHEAD LINES	**58,912.8**	**0**	**1**		
(149)	UNDERGROUND LINES	589.0				
(150)	LINE TRANSFORMERS	0.0				
(151)	METERS	0.0				
(152)	COMMUNICATIONS	0.0				
(153)	STREET LIGHTING	589.0				
(154)	***TOTAL DISTRIBUTION***	***61,632.2***				
(155)						
(156)	***TOTAL G &T & D***	***83,178.5***	85,219.5	-2,041.0		
(157)		Amount	Weights		Source: CS subfunctionalization Sep 7	
(158)	**CUSTOMER SERVICE**					
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2		5.4%	2,302,586	
(160)	CUSTOMER SOLUTIONS	3,844.5		13.4%	5,755,023	
(161)	***Total***	***5,382.7***		18.8%	***8,057,609***	
(162)						
(163)	**CALL CENTRE**					
(164)	CUSTOMER CARE ADMIN	1,235.0		4.3%	1,848,731	
(165)	CUSTOMER CARE	6,939.6		24.3%	10,388,221	
(166)	***Total***	***8,174.6***		28.6%	***12,236,952***	
(167)						
(168)	**REVENUE OPERATIONS**					
(169)	BILLING SERVICES & PAYMENTS	2,298.4		8.0%	3,440,617	
(170)	REVENUE OPS ADMIN	-		0.0%	-	
(171)	METER DATA SERVICES	440.5		1.5%	659,475	
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9		4.2%	1,787,184	
(173)	METER SERVICES - FIELD	1,446.7		5.1%	2,165,666	
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9		16.3%	6,968,071	
(175)	METER SERVICES - INSPECTORS	-	7,736	0.0%	-	
(176)	BAD DEBT EXPENSE	5,012.9		17.5%	7,503,950	
(177)	***Total***	***15,047.3***		52.6%	***22,524,963***	
	Customer Service Total	***28,604.7***	**28,604.7**	100.0%	***42,819,524***	
(178)			**0**			
(179)						
(180)	**REGULATORY AFFAIRS**					
(181)	Advocacy Expense	1,931.0				
(182)	Other Expenses	7,581.9				
(183)	***Subtotal***	***9,513.0***				
(184)						
(185)	**Generation Services**					
(186)	Environmental Services	2,623.4				
(187)	Project Implementation	1,082.7				
(188)	EAM	8,631.4				
(189)	***Total***	***12,337.5***				
(190)						
(191)	**SENIOR VP & CFO**					
(192)	(a) INTERNAL AUDIT	1,824.9				
(193)	(b) INVESTOR RELATIONS	277.7				
(194)	(c) VP FINANCE & TREASURER	469.7				
(195)	(d) TREASURER	435.1				
(196)	(e) CORPORATE TAX	907.6				
(197)	-- **GM FINANCE**					
(198)	(a) CORPORATE CONTROLLER	3,645.7				
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0				
(200)						
(201)	**VP ENTERPRISE SERVICES**					
(202)	-- PROCUREMENT & FACILITIES	12,656.2				
(203)	-- INFORMATION TECHNOLOGY	47,662.3				
(204)						
(205)	**VP HUMAN RESOURCES**					
(206)	-- HUMAN RESOURCES	11,248.4				

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$699,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$938.34	$992.68	$7,581.94	$9,513

NOVA SCOTIA POWER INC.
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(207)											
(208)	**POWER PRODUCTION**										
(209)	-- POWER PRODUCTION - FUEL	363,513.9									
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7									
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5									
(212)	-- POWER PRODUCTION - WIND	8,527.7					Factor				
(213)	-- POWER PRODUCTION - SOLAR	139.2									
(213)	-- POWER PRODUCTION - LM6000	656.5									
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9									
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9									
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT										
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3									
(218)	-- POWER PRODUCTION - GEN. SERV.										
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0									
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	2,041.0									
(221)	-- POWER PRODUCTION - HR										
(222)	-- POWER PRODUCTION - ENVIR. POLICY										
(223)	-- POWER PRODUCTION - EXECUTIVE										
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8									
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2									
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,173.2									
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,852.7									
(228)	-- PURCHASED POWER - MARITIME LINK	203,880	90,039.5	87,998.5							
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0									
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7									
(231)	-- PURCHASED POWER - Imports	89,972.5									
(232)	-- BUTU CAPACITY CREDIT	366.1									
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.56	System Planning and ECI						
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0									
(235)	DSM EXPENSES - Demand-related ATL Classes		922,399.6	922,399.6	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 =		0					
(241)											
(242)	***DEPRECIATION AND ACCRETION :***					ADJUSTMENT	TOTAL		DEPRECIATION	ACCRETION	
(243)											
(244)	***GENERATION***										
(245)	STEAM	49,858.8	**0.000**		0.0	49,859			49,859	47,135	2,724
(246)	HYDRO	17,266.3			0.0	17,266			17,266	16,586	680
(247)	WIND	13,334.4			0.0	13,334			13,334	13,078	257
(248)	SOLAR	61.5			0.0	61			61	61	0
(249)	LM6000	7,371.9			0.0	7,372			7,372	7,394	-22
(250)	GAS TURBINE - OTHER	3,238.8			0.0	3,239			3,239	3,057	182
(251)	***TOTAL GENERATION***	***91,131.6***			***0.0***	***91,131.6***	***0.0***		***91,131.6***	***87,310.2***	***3,821.4***
(252)											
(253)	*ECEI BATTERIES*	8,877.2								8,877	
(254)	*GEN-RELATED TRANS ASSETS*	1,695.0								1,695	
(255)											
(256)	***TOTAL GENERATION***	***101,703.9***									
(257)											
(258)											
(259)	***TRANSMISSION***										
(260)	Transmission - HV	0			0.0	0.0	0		0	0	0
(261)	Transmission - EHV	31,475	**0.0**		0.0	31,475.4	-10,096		41,571	41,571	0
(262)	***TOTAL TRANSMISSION***	***31,475.4***			***0***	***31,475***	***-10,096***		***41,571***	***41,571***	***0***
(263)											
(264)	***DISTRIBUTION***										
(265)	DISTRIBUTION - Land	0.0	0		0.0	0			0	0	0
(266)	DISTRIBUTION - Easements	3,573.7	0		0.0	3,574	2.5		3,571	3,571	0
(267)	DISTRIBUTION - Other	1,393.4	0		0.0	1,393	962.9		431	431	0
(268)	DISTRIBUTION - Substations	9,632.0	0		0.0	9,632	9,114.9		517	517	0
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0		0.0	22,210	317.5		21,893	21,893	0
(270)	DISTRIBUTION - OH Lines	12,809.1	0		0.0	12,809	(370.0)		13,179	13,179	0
(271)	DISTRIBUTION - UG Lines	2,996.8	0		0.0	2,997	67.9		2,929	2,929	0
(272)	DISTRIBUTION - Line Transformers	30,216.4	0		0.0	30,216			30,216	30,216	0
(273)	DISTRIBUTION - Services	3,513.5	0		0.0	3,514			3,514	3,514	0
(274)	DISTRIBUTION - Meters	8,399.2	0		0.0	8,399			8,399	8,399	0
(275)	DISTRIBUTION -Streetlights	4,917.7	0		0.0	4,918			4,918	4,918	0
(276)	***DISTRIBUTION TOTAL***	***99,661.9***	*0.000*		0	**99,662**	10095.66747		89566.25737	89566.25737	0
(277)											
(278)	***GENERAL PROPERTY***		***Adj***								
(279)	GENERATION	0.0							0	0	0
(280)	DISTRIBUTION	6,892.9			0.0	6,893			6,893	6,893	0
(281)	TRANSMISSION	396.6			0.0	397			397	397	0
(282)	DISTRIBUTION' TRANSMISSION COMMUNICATION	2,989.7			0.0	2,990			2,990	2,990	0
(283)	DISTRIBUTION' TRANSMISSION NON-COMMUNICATION	8,575.3			0.0	8,575			8,575	8,575	0
(284)	RETAIL	6,242.3			0.0	6,242			6,242	6,242	0
(285)	NON-FUNCTIONALIZED	42,846.9			0.0	42,847			42,847	42,847	0
(286)	***GENERAL PROPERTY***	***67,943.7***			***0***	***67,944***			***67,944***	***67,944***	***0***
(287)					***0.0***	***199,324***	***20,191.3***		***179,133***	***179,133***	***0***
(288)	***TOTAL DEPRECIATION AND ACCRETION***	***290,212.7***			***0.0***	**290,212.7**	***0.0***		**290,212.7**	**286,391.3**	***3,821.4***
(289)											
(290)	GLACE BAY RETIREMENT	**0**			Interest Charges				Corporate Taxes		
(291)	INTEREST CHARGES	154,075		Interest & Other Exp		146,918	**0.0**	Corporate Income Tax		2,729	**0.00**
(292)	PREFERRED DIVIDENDS	0		Corporate Adjustment		**24,500.0**	**0**	Regulatory Amort.		**8,279**	**0**
(293)	CORPORATE TAXES	11,008		Allowance for Funds		(17,343)		Costs of Goods Sold		0	
(294)	RETAINED EARNINGS	212,356	**0.00**	Net		154,075		Settlement Adj.		0	
(295)	***Normal Interruption Cost***	***160.44***								11,008	
(296)	**Interr. Rider Coincident Demand & CD Losses**	***69.857***									
(297)	***PHP Interruptible Credit Data Inputs***										
(298)	Power Factor Adjustment	*1.06*									
(299)	I/R Credit ($/kVA)	-13.107									
(300)	% Premium for Priority Interruptions	10.0%									
(301)	**OPERATING ALLOCATIONS**										
(302)	**FCR Deferral - Generation**	**67.30%**									
(303)	**FCR Deferral - Transmission**	**32.70%**									
(304)		***100.00%***									
(305)											
(305)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023								
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%								
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%								
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%								
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%								
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%								
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%								
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%								
(313)	CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP	0.00%	0.00%								
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%								
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%								
(316)	***Total***	***100.00%***									
(317)											
(318)	**METER DATA SERVICES ALLOCATORS**										
(319)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%								
(320)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%								
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%								
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%								
(323)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%								
(324)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%								
(325)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%								
(326)	METER DATA SERVICES ALLOCATOR - ELI 2P-RTP	0.43%	0.43%								
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%								
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%								
(329)	***Total***	100.00%	100.43%								
(330)			2023 COSS								
(331)	**UNIT METER COSTS**										
(332)	Residential	129.17	113.00								
(333)	Small General	146.15	111.72								
(334)	General	565.62	392.00								
(335)	Large General	1,811.88	692.00								
(336)	Small Industrial	589.45	196.84								
(337)	Medium Industrial	1,611.77	692.00								
(338)	Large Industrial	1,891.93	1,106.00								

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(339)	ELI 2P-RTP	1,824.69	1,106.00
(340)	Municipal	1,891.93	1,106.00
(341)	Unmetered	-	
(342)			
(343)	**DIRECT FAM-related EXPENSES**		
(344)	FUEL	54,102.555	
(345)	PURCHASES - OTHER THAN BIOMASS AND WIND	91.358	
(346)	PURCHASES - BIOMASS	69.591	
(347)	MARITIME LINK	669.204	
(348)	PURCHASES - WIND ERIS	107.069	
(349)	PURCHASES - WIND NRIS	584.792	
(350)	IMPORTS	296.904	
(351)	BUTU CAPACITY CREDIT	(396.075)	
(352)	EXPORT SALES	-	
(353)	***Total***	***55,525.398***	
(354)			

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(355)	**TOTAL REVENUE OF ATL RATE CLASSES**								
(356)	Switch from Prelim to Actual			55,525.398	1.00	1			
(357)	ELECTRIC REVENUE - DOMESTIC - REG		1,112,720.32	1,112,720.32	1,112.720				
(358)	ELECTRIC REVENUE - SMALL GENERAL		72,989.85	72,989.85	72.990				
(359)	ELECTRIC REVENUE - GENERAL		356,972.60	356,972.60	356,973				
(360)	ELECTRIC REVENUE - GENERAL LARGE		48,029.79	48,029.79	48.030				
(361)	ELECTRIC REVENUE - SMALL INDUST.		40,878.32	40,878.32	40.878				
(362)	ELECTRIC REVENUE - MEDIUM INDUST		56,084.52	56,084.52	56.085				
(363)	ELECTRIC REVENUE - LARGE INDUSTRIAL		76,283.46	76,283.46	76.283				
(364)	ELECTRIC REVENUE - ELI 2P-RTP		39,937.76	39,937.76	39.938	0			
(365)	ELECTRIC REVENUE - MUNICIPAL		20,636.19	20,636.19	20.636				
(366)	ELECTRIC REVENUE - UNMETERED		22,961.29	22,961.29	22.961				
(367)	***Total***		**1,847,494.12**	**1,847,494.12**	1,847,494.12	$2,054,585	0		
(368)				0	$112,503	$94,587	BTL		
(369)	EXPORT SALES		-			1969997.377	112503.2596		
(370)	FX Interest								
(371)									
(372)	**FX COST REVENUE OF BTL RATE CLASSES**						Var		
(373)	SHORE POWER	PROD	11.680		11.680		0.000		
(374)	SHORE POWER	TRANS	0.00		0.000		0.000		
(375)	SHORE POWER	DIST	21.79		21.795		0.000		
(376)	SHORE POWER	RETAIL	4.99	38.46	4.988	38.5	0.000	0.0	
(377)	GEN.REPL./LOAD FOLL.	PROD	(112.31)		(112.307)		0.000		
(378)	GEN.REPL./LOAD FOLL.	TRANS	-		-		0.000		
(379)	GEN.REPL./LOAD FOLL.	DIST	-		-		0.000		
(380)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	-37.1	75.217	-37.1	0.000	0.0	
(381)	ELIADC	PROD	984.87		984.865		0.000		
(382)	ELIADC	TRANS	-		-		0.000		
(383)	ELIADC	DIST	-		-		0.000		
(384)	ELIADC	RETAIL	-	984.87	-	984.9	0.000	0.0	
(385)	BUTU	PROD	941.45		941.452		0.000		
(386)	BUTU	TRANS	-		-		0.000		
(387)	BUTU	DIST	-		-		0.000		
(388)	BUTU	RETAIL	31.27	972.7	31.273	972.7	0.000	0.0	
(389)	SPILL	PROD	-		-		0.000		
(390)	SPILL	TRANS	-		-		0.000		
(391)	SPILL	DIST	-		-		0.000		
(392)	SPILL	RETAIL	5.21	5.2	5.212	5.2	0.000	0.0	
(393)	REAL TIME PRICING	PROD	162.75		162.746		0.000		
(394)	REAL TIME PRICING	TRANS	107.69		107.690		0.000		
(395)	REAL TIME PRICING	DIST	-		-		0.000		
(396)	REAL TIME PRICING	RETAIL	1.24	271.7	1.235	271.7	0.000	0.0	
(397)	OATT	PROD	211.04		211.040		0.000		
(398)	OATT	TRANS	513.45		513.448		0.000		
(399)	OATT	DIST	-		-		0.000		
(400)	OATT	RETAIL	19.74	744.2	19.742	744.2	0.000	0.0	
(401)	EBS	PROD	1,927.02		1,927.022		0.000		
(402)	EBS	TRANS	871.35		871.353		0.000		
(403)	EBS	DIST	1,529.30		1,529.297		0.000		
(404)	EBS	RETAIL	123.70		123.698	4,451.4	0.000		
(405)	RTR	PROD	13,109.89		13,109.892		0.000		
(406)	RTR	TRANS	5,927.98		5,927.979		0.000		
(407)	RTR	DIST	10,404.10		10,404.099		0.000		
(408)	RTR	RETAIL	841.54		841.544	30,283.5	0.000		
(409)	***Total***		***37,714.963***	**-**	***37,714.963***	***37,715.0***	***0.000***	***0.0***	
(410)									
(411)	**TOTAL REVENUE OF BTL RATE CLASSES**								
(412)	SHORE POWER		153.1		153.1		0.000		
(413)	GEN.REPL./LOAD FOLL		1,136.6		1,136.6		0.000		
(414)	ELIADC		41,826.9		41,826.9		0.000		
(415)	BUTU		3,246.9		3,246.9		0.000		
(416)	SPILL		5.2		5.2		0.000		
(417)	REAL TIME PRICING		1,296.0		1,296.0		0.000		
(418)	OATT		744.2	48,408.864	744.2		0.000		41859.47099
(419)	EBS		15,694.1		15,694.1				
(420)	RTR		30,283.5	94,386.456	30,283.5				
(421)	SOLAR GARDEN RIDER (SGR)		200.7	**-**	***94,386.456***		***0.000***		
(422)	***TOTAL***		***94,587.163***						0
			-	***Historic Class***					
(423)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***	2027 Budg. =	***6,032.0824***			
(424)	LATE PAYMENT CHARGE - DOMESTIC		4,926.3	81.7%					
(425)	LATE PAYMENT CHARGE - SMALL GENERAL		280.5	4.7%					
(426)	LATE PAYMENT CHARGE - GENERAL		647.5	10.7%					
(427)	LATE PAYMENT CHARGE - GENERAL LARGE		2.8	0.0%					
(428)	LATE PAYMENT CHARGE - SMALL INDUST.		72.4	1.2%					
(429)	LATE PAYMENT CHARGE - MEDIUM INDUST		96.3	1.6%					
(430)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%					
(431)	LATE PAYMENT CHARGE - ELI 2P-RTP		-	0.0%					
(432)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%					
(433)	LATE PAYMENT CHARGE - UNMETERED		5.0	0.1%					
(434)	***TOTAL***		***6,032.1***	100.0%					
(435)									
(436)									

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(437)	**Connection Charges & Removal of Meters**		***Historic Class Weighted Ave***	Connection Charges	Removal of Meters	
(438)	MISCELLANEOUS REVENUE - DOMESTIC	3,470.8	94.4%	1,681	1,790	
(439)	MISCELLANEOUS REVENUE - SMALL GENERAL	142.2	3.9%	69	73	
(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 - ELI 2P-RTP	-	0.0%	-	-	
(446)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-	
(447)	MISCELLANEOUS REVENUE - UNMETERED	5.0	0.1%	2.4	2.6	
(448)	***TOTAL***	***3,675.0***	100.0%	1,780.1	1,894.9	
(449)						
			Historic Class Weighted Ave	**Test Y Rev**	**160.2**	
(450)						
(451)	NSF - DOMESTIC	155.2	96.9%			
(452)	NSF - SMALL GENERAL	3.0	1.8%			
(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 - ELI 2P-RTP	0.0	0.0%			
(459)	NSF - MUNICIPAL	0.0	0.0%			
(460)	NSF - UNMETERED	0.1	0.0%			
(461)	***TOTAL***	**160.2**	100.0%			
(462)						
			Historic Class Weighted Ave	Test Y Rev	1709.40615	
(463)						
(464)	RETAIL SALES - DOMESTIC	54.3	3.2%			
(465)	RETAIL SALES - SMALL GENERAL	0.0	0.0%			
(466)	RETAIL SALES - GENERAL	880.7	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.	356.9	20.9%			
(470)	RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%			
(471)	RETAIL SALES - ELI 2P-RTP	0.0	0.0%			
(472)	RETAIL SALES - MUNICIPAL	29.9	1.7%			
(473)	RETAIL SALES - UNMETERED	0	0.0%			
(474)	***TOTAL***	***1,709.4***	100.0%			
(475)						
(476)	ELECTRIC WIRING INSPECTION	7,552				
(477)	POLE SERVICES	16,695				
(478)	STEAM AND ASH SALES	5,038				
(479)	AMI OPT OUT CHARGE	765				
(480)	OTHER REVENUE	4,487				
(481)	COST OF GOODS SOLD (Retail)	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.	1.5%				
(489)	CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%				
(490)	CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%				
(491)	CWC % DISTRIBUTION - ELI 2P-RTP	0.0%				
(492)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(493)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(494)		100.0%				
(495)	**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	487,988	
(498)	AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649	
(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 - ELIR-2	1		1	1	
(505)	AVERAGE CUSTOMERS - MUNICIPAL	1		2	1	
(506)	AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882	
(507)		***537,354***		**559.773**	**562.852**	
(508)						
(509)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE /Transmission Connecte	8		8	8	
(510)			2026 Test	2014 Test COSS		
(511)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	1		
(512)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	1		
(513)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%		
(514)	LOSS FACTOR PERCENTAGE - SECONDARY	6.000%				
(515)	LOSS FACTOR PERCENTAGE -before bulk power	3.650%				
(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	5.00				
(523)	LARGE GENERAL	100.00				
(524)	SMALL INDUSTRIAL	5.00				
(525)	MEDIUM INDUSTRIAL	25.00				
(526)	LARGE INDUSTRIAL	100.00				
(527)	ELI 2P-RTP	100.00				
(528)	MUNICIPAL	100.00				
(529)	UNMETERED	0.82				
(530)						

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(531)	**REVENUE TO COSS RATIO (2026 COSS)**		
(532)	DOMESTIC	97.180	
(533)	SMALL GENERAL	103.499	
(534)	GENERAL	104.373	
(535)	LARGE GENERAL	104.373	
(536)	SMALL INDUSTRIAL	104.373	
(537)	MEDIUM INDUSTRIAL	104.373	
(538)	LARGE INDUSTRIAL	104.373	
(539)	EU 2P-RTP		
(540)	MUNICIPAL	104.373	
(541)	UNMETERED	100.000	
(542)			
(543)	**2024 No. of Bills**		
(544)	Residential	2,974,413	
(545)	Small General	199,098	
(546)	General	130,997	
(547)	Large General	243	
(548)	Small Industrial	20,815	
(549)	Medium Industrial	2,222	
(550)	Large Industrial	414	
	PHP	12	
(551)	Municipal	12	
(552)	Unmetered	118,279	
(553)	***TOTAL***	***3,446,505***	
(554)			
(555)	**2024 Billed Revenue**		
(556)	Residential	970,271,743	
(557)	Small General	68,514,938	
(558)	General	378,788,180	
(559)	Large General	52,607,094	
(560)	Small Industrial	41,802,365	
(561)	Medium Industrial	71,721,412	
(562)	Large Industrial	80,164,570	
	PHP	39,937,765	39,938
(563)	Municipal	6,000,854	
(564)	Unmetered	53,281,186	
(565)	***TOTAL***	***1,763,090,104***	
(566)			
(567)	No of Bills Factor	85%	
(568)	Billed Revenue Factor	15%	
(569)			
(570)	Wiring Inspections Splits		
(571)	Residential	71.41%	
(572)	Non-residential	28.59%	
(573)			
(574)	NRIS - Demand	0.4839	
(575)	NRIS - Energy	0.5161	
(576)	ERIS - Demand	0.4839	
(577)	ERIS - Energy	0.5161	
(578)			
(579)	BIOMASS - DEMAND	0.4839	
(580)	BIOMASS - ENERGY	0.5161	
(581)			
(582)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84	
(583)			

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

Calendar Month of System Peak	1												
	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	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3) MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4) MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5) MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,854	254,467.7
(6) MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7) MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8) MWH SALES - PHP	1,999	0	19,708	20,207	25,046	25,380	40,442	36,643	35,408	34,628	21,067	4,591	265,119.0
(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	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11) MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12) MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13) MWH SALES - GEN. REPL./ LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14) MWH SALES - PHP	48,112	44,090	48,554	45,184	40,623	34,825	30,412	29,026	35,168	41,412	46,916	48,112	492,432.7
(15) MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16) MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17) MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18) MWH SALES - EBS/RTR	9,335	8,930	5,129	9,753	11,382	12,918	15,223	19,367	15,552	9,894	7,222	10,391	135,096.2
(18) MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19) LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20) LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21) LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22) LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23) LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24) LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25) LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26) LINE LOSSES - PHP	51	0	503	483	583	587	909	780	807	806	528	111	6,148.4
(27) LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28) LINE LOSSES - UNMETERED	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29) LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30) LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31) LINE LOSSES - GEN.REPL. / LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.1
(32) LINE LOSSES - PHP	1,232	1,123	1,256	1,097	964	822	702	636	822	986	1,195	1,176	12,010.9
(33) LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,217.5
(34) LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35) LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	309.8
LINE LOSSES - EBS/RTR	239	228	132	236	268	302	346	418	359	233	183	254	3,197.4
(36) LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(37) CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(38) CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(39) CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,609.7
(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	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(44) CLASS NON-COINCIDENT DMD. -PHP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(45) CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(46) CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47) CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(48) CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(49) CLASS NON-COINCIDENT DMD. - PHP													-
(50) CLASS NON-COINCIDENT DMD. - BUTU	7,223	8,764	8,407	6,267	4,563	4,672	4,454	4,353	4,759	5,894	5,826	6,659	8,764.3
(51) CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
CLASS NON-COINCIDENT DMD. - EBS/RTR	75,459	79,491	78,724	64,561	57,915	63,179	61,420	59,701	58,444	59,920	67,667	72,572	79,490.7
(52) CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTER	0	0	0	0	0	0	0	0	0	0	0	0	-
(53) CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIE	0	0	0	0	0	0	0	0	0	0	0	0	-
(54) CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55) SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56) SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57) SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58) SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59) SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60) SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61) SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62) *SYSTEM COINCIDENT DMD. - ELI 2P-RTP*	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(63) SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64) SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65) SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(66) SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(67) SYSTEM COINCIDENT DMD. - PHP													-
(68) ***SYSTEM COINCIDENT DMD. - BUTU***	***6,864***	***6,908***	***7,021***	***7,086***	***7,126***	***7,188***	***7,139***	***7,129***	***7,134***	***7,099***	***6,980***	***6,853***	***6,864.2***
(69) SYSTEM COINCIDENT DMD. - RTP	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***-***
SYSTEM COINCIDENT DMD. - EBS/RTR	***65,792***	***75,635***	***74,632***	***58,961***	***50,926***	***58,120***	***54,013***	***51,718***	***52,865***	***58,426***	***58,409***	***65,438***	***65,791.6***
(70) SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71) ***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***67,170***	***72,379***	***63,109***	***68,361***	***78,672***	***77,543***	***78,786***	***73,835***	***88,393***	***68,787***	***84,433***	***60,490***	***67,169.8***
SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	***57,000***	***57,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***57,000***	***57,000.0***
(72) **TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,158,733***	***2,122,311***	***1,910,896***	***1,626,679***	***1,390,281***	***1,297,954***	***1,340,622***	***1,351,614***	***1,290,390***	***1,438,100***	***1,761,818***	***1,964,013***	***2,158,733.5***
(1) **TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,424,228***	***2,364,746***	***2,084,552***	***1,754,518***	***1,487,264***	***1,372,408***	***1,428,977***	***1,444,095***	***1,374,965***	***1,543,728***	***1,931,880***	***2,210,055***	***2,424,228.2***
(73) **INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,857***	***75,274***	***65,633***	***71,096***	***81,819***	***80,644***	***81,938***	***76,789***	***91,929***	***71,539***	***87,811***	***62,910***	***69,856.6***

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		January	February	March	April	May	June	July	August	September	October	November	December	Total
	PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERA	***59,456***	***59,300***	***131,222***	***130,702***	***130,379***	***129,884***	***130,278***	***130,353***	***130,317***	***130,593***	***131,549***	***59,496***	***59,456.0***
(73)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76)	LOSS FACTOR PERCENTAGE - SECONDARY													
(77)	LOSS FACTOR PERCENTAGE - PRIMARY													
(78)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86)	*DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP*	2,801	2,622	4,488	3,935	3,592	3,065	3,484	3,564	3,526	3,819	4,835	2,846	***42,578.1***
(87)	DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,198	8,790.9
(88)	DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,592	548	177	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(90)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	20	159	21	101	85	101	127	92	714.2
(91)	DEMAND LINE LOSS ADJUSTMENT - PHP													-
(92)	DEMAND LINE LOSS ADJUSTMENT -BUTU	685	641	528	463	423	361	410	420	415	450	569	696	6,060.8
(93)	DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,835	3,051	2,481	1,719	1,355	1,320	1,394	1,365	1,381	1,653	2,092	2,865	23,510.7
(94)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,687***	***2,895***	***2,524***	***2,734***	***3,147***	***3,102***	***3,151***	***2,953***	***3,536***	***2,751***	***3,377***	***2,420***	***35,278.4***
(96)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBI***	***2,456***	***2,300***	***4,222***	***3,702***	***3,379***	***2,884***	***3,278***	***3,353***	***3,317***	***3,593***	***4,549***	***2,496***	***39,527.3***
	TOTAL DEMAND LOSSES	265,495	242,435	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	246,042	
(97)														3CP
(98)	REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99)	REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100)	REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101)	REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102)	REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103)	REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104)	REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105)	REQUIREMENTS - ELI 2P-RTP	67,801	67,622	139,488	138,935	138,592	138,065	138,484	138,564	138,526	138,819	139,835	67,846	203,268.8
(106)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701.3
(107)	REQUIREMENTS - UNMETERED	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357.4
(108)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(109)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,141	844	3,932	3,323	3,662	3,665	2,183	2,402.7
(110)	REQUIREMENTS - PHP	0	0	0	0	0	0	0	0	0	0	0	0	-
(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	-
	REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7
(115)	**MWH Sales**													
(116)	EHV - LIR													217,317.5
(117)	HV - LIR													149,380.9
(118)	HV - Municipal													67,806.0
(119)	Distribution BP Substation - LIR													32,210.3
(120)	Distribution BP Substation - Municipal													-
(121)	Distribution Primary Voltage - LIR													295,673.2
(122)	Distribution Primary Voltage - Municipal													56,024.4
(120)														
(121)	**Energy Line Losses**													
(122)	EHV - LIR													3.1%
(123)	HV - LIR													4.2%
(124)	HV - Municipal													3.8%
(125)	Distribution BP Substation LIR													4.4%
(126)	Distribution BP Substation - Municipal													4.2%
(127)	Distribution Primary Voltage - LIR													5.9%
(128)	Distribution Primary Voltage - Municipal													4.2%
(127)														
(128)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(129)	EHV - LIR													33,243.3
(130)	HV - LIR													24,112.6
(131)	HV - Municipal													15,245.0
(132)	Distribution BP Substation - LIR													8,309.6
(133)	Distribution BP Substation - Municipal													
(134)	Distribution Primary Voltage - LIR													50,427.4
(135)	Distribution Primary Voltage - Municipal													14,918.0
(136)														
(137)	**System Coincident DMD**													
(138)	EHV - LIR													18,609.2
(139)	HV - LIR													20,236.9
(140)	HV - Municipal													16,511.5
(141)	Distribution BP Substation - LIR													4,727.9
(142)	Distribution BP Substation - Municipal													14,042.7
(143)	Distribution Primary Voltage - LIR													33,810.0
(144)	Distribution Primary Voltage - Municipal													14,042.7
(145)														
(146)	**Demand Line Losses**													
(147)	EHV - LIR													
(148)	HV - LIR													
(149)	HV - Municipal													
(150)	Distribution BP Substation LIR													
(151)	Distribution BP Substation - Municipal													
(152)	Distribution Primary Voltage - LIR													
(153)	Distribution Primary Voltage - Municipal													
(154)														
(143)														
(144)	**System Coincident 3CP DMD**													
(145)	EHV - LIR													60,986.8
(146)	HV - LIR													55,214.2
(147)	HV - Municipal													50,924.5
(148)	Distribution BP Substation - LIR													15,951.7
(149)	Distribution BP Substation - Municipal													-
(150)	Distribution Primary Voltage - LIR													109,978.9
	Distribution Primary Voltage - Municipal													44,881.9
	PHP - MWh Loss Factor	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
	PHP - Peak kW Loss Factor	4.309%	4.034%	3.324%	2.915%	2.661%	2.271%	2.581%	2.640%	2.612%	2.829%	3.582%	4.378%	

NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

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

	2023	2026
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.63	96.69
(2) SMALL GENERAL	97.14	102.98
(3) GENERAL	105.00	103.76
(4) LARGE GENERAL	104.01	103.72
(5) SMALL INDUSTRIAL	99.66	103.77
(6) MEDIUM INDUSTRIAL	99.27	103.74
(7) LARGE INDUSTRIAL	105.00	103.61
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	101.83	103.70
(10) UNMETERED	100.00	99.72
(11) TOTAL	100.00	100.86

EXHIBIT 2

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$847,049	$847,048.6	$0	$0	$0	$0
(4)	HYDRO	699,665	$699,665.5	0	0	0	0
(5)	WIND	163,771	$163,770.9	0	0	0	0
(6)	SOLAR	1,285	$0.0	$0.0	$0.0	$0.0	1,285
(7)	LM6000	93,737	$93,737.5	0	0	0	0
(8)	GAS TURBINE - OTHER	68,141	$68,140.8	0	0	0	0
(9)	GENERATION BATTERIES	160,767	$160,767.2	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	51,342	$51,342.2	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,085,758	2,084,473	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**	844,620	0	844,620	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	844,620	0	844,620	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,052	0	0	5,052	0	0
(23)	EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24)	OTHER	17,970	0	0	17,970	0	0
(25)	SUBSTATIONS	183,948	0	0	183,948	0	0
(26)	POLES & FIXTURES	399,387	0	0	399,387	0	0
(27)	O.H. LINES	173,434	0	0	173,434	0	0
(28)	U.G. LINES	61,773	0	0	61,773	0	0
(29)	LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30)	SERVICES	56,181	0	0	56,181	0	0
(31)	METERS	70,426	0	0	70,426	0	0
(32)	STREET LIGHTING	35,211	0	0	35,211	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,550,189	0	0	1,550,189	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,480,567	2,084,473	844,620	1,550,189	0	1,285
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,394,809		844,620	1,550,189		
(39)							
(40)	DIRECT GEN. PROPERTY PLANT	86,819	0	2,906	40,929	42,983	0
(41)	TRANSMISSION AND DISTRIBUTION COMMUNIC	34,964	0	9,650	25,314	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMM	48,211		17,003	31,208	0	
(43)	NON FUNCTIONILIZED GEN. PROPERTY	307,293	143,001	57,944	106,348	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	477,287	143,001	87,503	203,799	42,983	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	4,957,854	2,227,474	932,123	1,753,988	42,983	1,285
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	162,574	0	0	0	162,574	0
(53)	MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54)	MAT. & SUP. - OTHER	75,610	33,979	14,219	26,756	656	0
(55)	DEF. CHG. - Financing	22,257	10,002	4,186	7,876	193	0
(56)	DEF. CHG. - Tax	23,925	10,752	4,499	8,466	207	0
(57)	DEF. CHG. - Pension	156,935	74,368	18,286	64,281	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60)	DEF. CHG. - Other	30,283	14,008	5,559	10,461	256	-2
(61)	DEF. CHG. - FCR	5,746	4,046	1,693	0	6	0
(62)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67)	DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68)	CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	632,773	302,707	48,390	117,784	163,893	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,590,627	$2,530,181	$980,513	$1,871,773	$206,876	$1,283

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(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.	51,342	51,342	$0	$0
(10)	TOTAL GENERATION PLANT	2,084,473	2,084,473	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	143,001	143,001	0	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	2,227,474	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(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	33,979	33,979	0	0
(20)	DEF. CHG. - Financing	10,002	10,002	0	0
(21)	DEF. CHG. - Tax	10,752	10,752	0	0
(22)	DEF. CHG. - Pension	74,368	34,205	40,164	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25)	DEF. CHG. - Other	14,008	14,008	0	0
(26)	DEF. CHG. - FCR	4,046	4,046	0	0
(27)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30)	DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31)	DEF. CR. - Other	-29,365	-29,365	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR	10,587	10,587	0	0
(33)	CONTRACT RECEIVABLE	93,310	0	93,310	0
(34)	SUB-TOTAL	302,707	-57,695	360,402	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,530,181**	**2,169,779**	**360,402**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(46)	CASH - FUEL	0	0	0	0
(47)	CASH - OTHER	0	0	0	0
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0
(50)	DEF. CHG. - Financing	0	0	0	0
(51)	DEF. CHG. - Tax	0	0	0	0
(52)	DEF. CHG. - Pension	0	0	0	0
(53)	DEF. CHG. - Other	0	0	0	0
(54)	DEF. CHG. - ARO Transformers	-0	-0	0	0
(55)	SUB-TOTAL	0	0	0	0
(56)					
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**Transmission - EHV and HV combined**	844,620	844,620	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	87,503	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	932,123	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	4,499	0	0
(13)	DEF. CHG. - Pension	18,286	18,286	0	0
(14)	DEF. CHG. - Other	5,559	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	1,693	0	0
(16)	DEF. CHG. - ARO Transformers	-52	-52	0	0
(17)	SUB-TOTAL	48,390	48,390	0	0
(18)					
(19)	Transmission - EHV	980,513	980,513	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$980,513**	**$980,513**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,052	2,531	0	2,521
(27)	EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28)	OTHER	17,970	9,004	0	8,966
(29)	SUBSTATIONS	183,948	183,948	0	0
(30)	POLES & FIXTURES	399,387	103,841	0	295,546
(31)	O.H. LINES	173,434	91,400	0	82,034
(32)	U.G. LINES	61,773	14,022	0	47,750
(33)	LINE TRANSFORMERS	369,256	369,256	0	0
(34)	SERVICES	56,181	0	0	56,181
(35)	METERS	70,426	0	0	70,426
(36)	STREET LIGHTING	35,211	35,211	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)					
(39)	GENERAL PROPERTY PLANT	203,799	118,081	0	85,718
(40)	TOTAL PLANT IN SERVICE	1,753,988	1,016,258	0	737,730
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,756	15,502	0	11,254
(47)	DEF. CHG. - Financing	7,876	4,563	0	3,313
(48)	DEF. CHG. - Tax	8,466	4,905	0	3,561
(49)	DEF. CHG. - Pension	64,281	12,227	0	52,055
(50)	DEF. CHG. - Other	10,461	6,061	0	4,400
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-55	-55	0	0
(51)	SUB-TOTAL	117,784	43,203	0	74,582
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**1,871,773**	**1,059,461**	**0**	**812,312**

EXHIBIT 2A
Page 3 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	162,574	0	0	162,574
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	656	0	0	656
(16)	DEF. CHG. - Financing	193	0	0	193
(17)	DEF. CHG. - Tax	207	0	0	207
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	256	0	0	256
(20)	SUB-TOTAL	163,887	0	0	163,887
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**206,870**	**0**	**0**	**206,870**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$4,209,753**	**$360,402**	**$1,019,182**

EXHIBIT 2B
PAGE 1 of 3

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

		(1)	(2)	(3)	(4)	(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	($466,950)	$466,950	$0	$380,098	$466,950	$0
(4)	HYDRO PLANT	699,665	0	0	-385,703	385,703	0	313,963	385,703	0
(5)	WIND PLANT	163,771	0	0	-90,282	90,282	0	73,489	90,282	0
(6)	LM6000 PLANT	93,737	0	0	-51,674	51,674	0	42,063	51,674	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-37,564	37,564	0	30,577	37,564	0
(8)	GENERATION BATTERIES	160,767	0	0	-88,626	88,626	0	72,141	88,626	0
(9)	RADIAL TO GENERATION TRANS.	51,342	0	0	-28,303	28,303	0	23,039	28,303	0
(10)	TOTAL GENERATION PLANT	2,084,473	0	0	-1,149,102	1,149,102	0	935,371	1,149,102	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,001	0	0	-78,832	78,832	0	64,169	78,832	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	0	0	-1,227,934	1,227,934	0	999,540	1,227,934	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							**44.873%**	**55.127%**	
(16)										
	Working Capital & Deferred									
(17)	Charges/Credits:									
(18)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(19)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(20)	MAT. & SUPPLIES - FUEL	0	222,761	0	0	0	0	0	222,761	0
(21)	MAT. & SUPPLIES - OTHER	33,979	0	0	-18,731	18,731	0	15,247	18,731	0
(22)	DEF. CHG. - Financing	10,002	0	0	-5,514	5,514	0	4,488	5,514	0
(23)	DEF. CHG. - Tax	10,752	0	0	-5,927	5,927	0	4,825	5,927	0
(24)	DEF. CHG. - Pension	34,205	40,164	0	0	0	0	34,205	40,164	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	4,167	0	0	0	0	0	4,167	0
(27)	DEF. CHG. - Other	14,008	0	0	-7,722	7,722	0	6,286	7,722	0
(28)	DEF. CHG. - FCR	4,046	0	0	-2,231	2,231	0	1,816	2,231	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	44,839	-44,839	0	-36,499	-44,839	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	22,287	-22,287	0	-18,142	-22,287	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	9,098	-9,098	0	-7,406	-9,098	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	768	-768	0	-625	-768	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	16,188	-16,188	0	-13,177	-16,188	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY	10,587	0	0	-5,836	5,836	0	4,751	5,836	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-57,695	360,402	0	47,219	-47,219	0	-10,476	313,183	0
(37)										
(38)	**TOTAL GENERATION FUNCTION**	2,169,779	360,402	0	-1,180,715	1,180,715	0	989,064	1,541,117	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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)										
	Working Capital & Deferred									
(47)	Charges/Credits:									
(48)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(49)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(50)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0
(52)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0
(54)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0
(56)	DEF. CHG. - ARO Trans.	-0	0	0	0	0	0	-0	0	0
(57)	SUB-TOTAL	0	0	0	0	0	0	0	0	0
(58)										
(59)	Transmission - HV	0	0	0	0	0	0	0	0	0

EXHIBIT 2B
PAGE 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	844,620	0	0	0	0	0	844,620	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	87,503	0	0	0	0	0	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	0	0	0	0	0	932,123	0	0
(5)										
	Working Capital & Deferred									
(6)	Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	0	0	0	0	0	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	0	0	0	0	0	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	0	0	0	0	0	4,499	0	0
(13)	DEF. CHG. - Pension	18,286	0	0	0	0	0	18,286	0	0
(14)	DEF. CHG. - Other	5,559	0	0	0	0	0	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	0	0	0	0	0	1,693	0	0
(16)	DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17)	SUB-TOTAL	48,390	0	0	0	0	0	48,390	0	0
(18)										
(19)	Transmission - EHV	980,513	0	0	0	0	0	980,513	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$980,513	$0	$0	$0	$0	$0	$980,513	$0	$0

EXHIBIT 2B
PAGE 3 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,531	$0	$2,521	$0	$0	$0	$2,531	$0	$2,521
(5)	EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(6)	OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(7)	SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8)	POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(9)	O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(10)	U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(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	898,177	0	652,012	0	0	0	898,177	0	652,012
(16)										
(17)	GENERAL PROPERTY PLANT	118,081	0	85,718	0	0	0	118,081	0	85,718
(18)	TOTAL PLANT IN SERVICE	1,016,258	0	737,730	0	0	0	1,016,258	0	737,730
(19)										
	Working Capital & Deferred									
(20)	Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,502	0	11,254	0	0	0	15,502	0	11,254
(25)	DEF. CHG. - Financing	4,563	0	3,313	0	0	0	4,563	0	3,313
(26)	DEF. CHG. - Tax	4,905	0	3,561	0	0	0	4,905	0	3,561
(27)	DEF. CHG. - Pension	12,227	0	52,055	0	0	0	12,227	0	52,055
(28)	DEF. CHG. - Other	6,061	0	4,400	0	0	0	6,061	0	4,400
(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	43,203	0	74,582	0	0	0	43,203	0	74,582
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,059,461	$0	$812,312	$0	$0	$0	$1,059,461	$0	$812,312
(34)										
(35)	**RETAIL FUNCTION**									
(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	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)										
	Working Capital & Deferred									
(45)	Charges/Credits:									
(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	656	0	0	0	0	0	656
(50)	DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(51)	DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(54)	SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	206,870	0	0	0	0	0	206,870
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,209,753**	**$360,402**	**$1,019,182**	**($1,180,715)**	**$1,180,715**	**$0**	**$3,029,038**	**$1,541,117**	**$1,019,182**

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	$380,098	$250,776	$12,802	$69,471	$7,919	$7,116	$9,148	$14,200	$1,441	$5,410	$1,815	D-3A
(5)	HYDRO PLANT	313,963	207,142	10,575	57,383	6,541	5,878	7,556	11,729	1,190	4,469	1,500	D-3A
(6)	WIND PLANT	73,489	48,486	2,475	13,432	1,531	1,376	1,769	2,745	279	1,046	351	D-3A
(7)	LM6000 PLANT	42,063	27,752	1,417	7,688	876	788	1,012	1,571	159	599	201	D-3A
(8)	GAS TURBINE PLANT - OTHER	30,577	20,174	1,030	5,589	637	572	736	1,142	116	435	146	D-3A
(9)	GENERATION BATTERIES	72,141	47,597	2,430	13,185	1,503	1,351	1,736	2,695	273	1,027	345	D-3A
(10)	RADIAL TO GENERATION TRANS.	23,039	15,200	776	4,211	480	431	554	861	87	328	110	D-3A
(11)	TOTAL GENERATION PLANT	935,371	617,127	31,504	170,959	19,487	17,512	22,511	34,943	3,545	13,314	4,468	
(12)													
(13)	GEN. PROPERTY PLANT	64,169	42,337	2,161	11,728	1,337	1,201	1,544	2,397	243	913	306	P-7
(14)	TOTAL PLANT IN SERVICE	999,540	659,463	33,666	182,687	20,824	18,714	24,056	37,340	3,789	14,227	4,774	
(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	15,247	10,060	514	2,787	318	285	367	570	58	217	73	P-7
(21)	DEF. CHG. - Financing	4,488	2,961	151	820	94	84	108	168	17	64	21	P-7
(22)	DEF. CHG. - Tax	4,825	3,183	163	882	101	90	116	180	18	69	23	P-7
(23)	DEF. CHG. - Pension	34,205	22,567	1,152	6,252	713	640	823	1,278	130	487	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	6,286	4,147	212	1,149	131	118	151	235	24	89	30	P-7
(27)	DEF. CHG. - FCR	1,816	1,198	61	332	38	34	44	68	7	26	9	P-7
(28)	DEF. CR. - ARO Steam	-36,499	-24,081	-1,229	-6,671	-760	-683	-878	-1,364	-138	-520	-174	D-3A
(29)	DEF. CR. - ARO Hydro	-18,142	-11,970	-611	-3,316	-378	-340	-437	-678	-69	-258	-87	D-3A
(30)	DEF. CR. - ARO Wind	-7,406	-4,886	-249	-1,354	-154	-139	-178	-277	-28	-105	-35	D-3A
(31)	DEF. CR. - ARO LM6000	-625	-413	-21	-114	-13	-12	-15	-23	-2	-9	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,244	-4,120	-210	-1,141	-130	-117	-150	-233	-24	-89	-30	D-3A
(32)	DEF. CR. - Other	-13,177	-8,694	-444	-2,408	-275	-247	-317	-492	-50	-188	-63	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	4,751	3,134	160	868	99	89	114	177	18	68	23	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-10,476	-6,912	-353	-1,915	-218	-196	-252	-391	-40	-149	-50	
(36)													
(37)	**TOTAL GEN. FUNCTION**	989,064	652,552	33,313	180,772	20,606	18,518	23,804	36,949	3,749	14,078	4,724	
(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	

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**	844,620	557,252	28,448	154,372	17,596	15,813	20,327	31,553	3,201	12,022	4,034	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	87,503	57,732	2,947	15,993	1,823	1,638	2,106	3,269	332	1,246	418	P-8B
(4)	TOTAL PLANT IN SERVICE	932,123	614,984	31,395	170,365	19,419	17,452	22,433	34,822	3,533	13,268	4,452	
(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	14,219	9,381	479	2,599	296	266	342	531	54	202	68	P-8B
(11)	DEF. CHG. - Financing	4,186	2,762	141	765	87	78	101	156	16	60	20	P-8B
(12)	DEF. CHG. - Tax	4,499	2,968	152	822	94	84	108	168	17	64	21	P-8B
(13)	DEF. CHG. - Pension	18,286	12,064	616	3,342	381	342	440	683	69	260	87	O-2B
(14)	DEF. CHG. - Other	5,559	3,668	187	1,016	116	104	134	208	21	79	27	P-8B
(15)	DEF. CHG. - FCR	1,693	1,117	57	309	35	32	41	63	6	24	8	P-8B
(16)	DEF. CR. - ARO Trans	-52	-34	-2	-10	-1	-1	-1	-2	-0	-1	-0	D-3A
(17)	SUB-TOTAL	48,390	31,926	1,630	8,844	1,008	906	1,165	1,808	183	689	231	
(18)													
(19)	Transmission - EHV	980,513	646,910	33,025	179,209	20,428	18,358	23,598	36,630	3,716	13,957	4,683	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	980,513	646,910	33,025	179,209	20,428	18,358	23,598	36,630	3,716	13,957	4,683	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)													
(29)	GEN. PROPERTY PLANT	118,081	80,756	4,447	23,332	1,401	2,586	2,896	1,229	0	333	1,101	P-9
(42)		1,016,258	670,945	36,950	193,847	11,637	21,484	24,060	10,212	0	2,767	44,356	
	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	15,502	10,602	584	3,063	184	339	380	161	0	44	145	P-9
(48)	DEF. CHG. - Financing	4,563	3,121	172	902	54	100	112	47	0	13	43	P-9
(49)	DEF. CHG. - Tax	4,905	3,355	185	969	58	107	120	51	0	14	46	P-9
(50)	DEF. CHG. - Pension	12,227	7,959	437	2,318	214	256	306	177	0	51	509	O-3
(51)	DEF. CHG. - Other	6,061	4,145	228	1,198	72	133	149	63	0	17	57	P-9
(52)	DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52)	SUB-TOTAL	43,203	29,142	1,603	8,439	582	934	1,066	500	0	138	798	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,059,461	700,088	38,553	202,286	12,219	22,418	25,126	10,711	0	2,905	45,154	
(55)													
(56)	**TOTAL DEMAND**	**$3,029,038**	**$1,999,550**	**$104,891**	**$562,268**	**$53,253**	**$59,294**	**$72,527**	**$84,290**	**$7,465**	**$30,940**	**$54,562**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$466,950	$237,571	$16,090	$100,736	$15,849	$11,559	$19,694	$30,395	$26,141	$5,410	$3,505	E-1A
(5)	HYDRO PLANT	385,703	196,235	13,291	83,208	13,092	9,548	16,267	25,106	21,592	4,469	2,895	E-1A
(6)	WIND PLANT	90,282	45,933	3,111	19,477	3,064	2,235	3,808	5,877	5,054	1,046	678	E-1A
(7)	LM6000 PLANT	51,674	26,291	1,781	11,148	1,754	1,279	2,179	3,364	2,893	599	388	E-1A
(8)	GAS TURBINE PLANT - OTHER	37,564	19,111	1,294	8,104	1,275	930	1,584	2,445	2,103	435	282	E-1A
(9)	GENERATION BATTERIES	88,626	45,090	3,054	19,119	3,008	2,194	3,738	5,769	4,961	1,027	665	E-1A
(10)	RADIAL TO GENERATION TRANS.	28,303	14,400	975	6,106	961	701	1,194	1,842	1,584	328	212	E-1A
(11)	TOTAL GENERATION PLANT	1,149,102	584,631	39,596	247,897	39,003	28,446	48,464	74,798	64,329	13,314	8,625	
(12)													
(13)	GENERAL PROPERTY PLANT	78,832	40,108	2,716	17,006	2,676	1,951	3,325	5,131	4,413	913	592	P-10
(14)	TOTAL PLANT IN SERVICE	1,227,934	624,739	42,312	264,903	41,679	30,397	51,789	79,929	68,742	14,227	9,217	
(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	113,335	7,676	48,056	7,561	5,514	9,395	14,500	12,471	2,581	1,672	E-1A
(20)	MAT. & SUPPLIES - OTHER	18,731	9,530	645	4,041	636	464	790	1,219	1,049	217	141	P-10
(21)	DEF. CHG. - Financing	5,514	2,805	190	1,190	187	136	233	359	309	64	41	P-10
(22)	DEF. CHG. - Tax	5,927	3,016	204	1,279	201	147	250	386	332	69	44	P-10
(23)	DEF. CHG. - Pension	40,164	20,434	1,384	8,665	1,363	994	1,694	2,614	2,248	465	301	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	4,167	2,120	144	899	141	103	176	271	233	48	31	E-1A
(26)	DEF. CHG. - Other	7,722	3,929	266	1,666	262	191	326	503	432	89	58	P-10
(27)	DEF. CHG. - FCR	2,231	1,135	77	481	76	55	94	145	125	26	17	P-10
(28)	DEF. CR. - ARO Steam	-44,839	-22,813	-1,545	-9,673	-1,522	-1,110	-1,891	-2,919	-2,510	-520	-337	E-1A
(29)	DEF. CR. - ARO Hydro	-22,287	-11,339	-768	-4,808	-756	-552	-940	-1,451	-1,248	-258	-167	E-1A
(30)	DEF. CR. - ARO Wind	-9,098	-4,629	-314	-1,963	-309	-225	-384	-592	-509	-105	-68	E-1A
(31)	DEF. CR. - ARO LM6000	-768	-391	-26	-166	-26	-19	-32	-50	-43	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,188	-8,236	-558	-3,492	-549	-401	-683	-1,054	-906	-188	-122	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	5,836	2,969	201	1,259	198	144	246	380	327	68	44	E-1A
(34)	CONTRACT RECEIVABLE	93,310	47,474	3,215	20,130	3,167	2,310	3,935	6,074	5,224	1,081	700	E-1A
(35)	SUB-TOTAL	313,183	159,339	10,792	67,563	10,630	7,753	13,209	20,386	17,533	3,629	2,351	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,541,117	784,077	53,104	332,466	52,309	38,150	64,997	100,315	86,275	17,856	11,567	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a se	0	0	0	0	0	0	0	0	0	0	0	E-1B
(41)													
(42)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11A
(43)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)													
	Working Capital & Deferred												
(45)	Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
(6)	Working Capital & Deferred 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**	**$1,541,117**	**$784,077**	**$53,104**	**$332,466**	**$52,309**	**$38,150**	**$64,997**	**$100,315**	**$86,275**	**$17,856**	**$11,567**	

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	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	85,718	76,544	4,354	2,934	6	555	48	11	0	0	1,267	P-12
(7)	TOTAL PLANT IN SERVICE	737,730	658,773	37,470	25,248	51	4,774	412	91	2	3	10,907	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,254	10,049	572	385	1	73	6	1	0	0	166	P-12
(14)	DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15)	DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16)	DEF. CHG. - Pension	52,055	47,065	2,650	1,170	2	220	15	3	0	0	930	O-6
(17)	DEF. CHG. - Other	4,400	3,929	223	151	0	28	2	1	0	0	65	P-12
(18)	SUB-TOTAL	74,582	67,181	3,794	1,941	3	366	27	6	0	0	1,263	
(19)													
(20)	**TOTAL DIST. FUNCTION**	812,312	725,954	41,264	27,189	55	5,139	439	96	2	3	12,170	
(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	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26)	TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(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	656	586	33	22	0	4	0	0	0	0	10	P-13
(33)	DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34)	DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	256	229	13	9	0	2	0	0	0	0	4	P-13
(37)	SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	206,870	159,492	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(40)													
(41)	**TOTAL CUSTOMER**	**1,019,182**	**885,447**	**51,989**	**48,312**	**2,302**	**7,875**	**4,590**	**4,215**	**2**	**776**	**13,674**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$3,669,074**	**$209,984**	**$943,046**	**$107,864**	**$105,319**	**$142,114**	**$188,820**	**$93,742**	**$49,571**	**$79,803**	

EXHIBIT 3A

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

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	$183,948	$169,254	$14,693
ALLOCATION			
(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	1,657	1,524	132
(12) TOTAL	$183,948	$169,254	$14,693
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	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$399,387	$59,908	$194,102	$43,933	$101,444

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$338,328	$39,627	$175,796	$30,989	$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	6,385	540	3,561	422	1,862
(11) TOTAL	$399,387	$59,908	$194,102	$43,933	$101,444
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	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$173,434	$85,503	$52,377	$5,897	$29,657

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$135,025	$56,557	$47,437	$4,159	$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	2,333	771	961	57	544
(11) TOTAL	$173,434	$85,503	$52,377	$5,897	$29,657
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	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,773	$3,459	$679	$10,563	$47,071

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

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

EXHIBIT 3I

NOVA SCOTIA POWER INC.

ANALYSIS OF AVERAGE METER INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

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

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	$442,207	$418,636	$0	$0	$0	$23,571
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	18,478	18,419	0	0	0	59
(4)	BIOMASS	20,303	20,237	0	0	0	65
(5)	MARITIME LINK	200,473	199,825	0	0	0	649
(6)	WIND ERIS	33,418	33,313	0	0	0	105
(7)	WIND NRIS	111,508	111,160	0	0	0	348
(8)	IMPORTS	94,697	94,385	0	0	0	313
(9)	BUTU CAPACITY CREDIT	0	307	0	0	0	-307
(10)	**TOTAL**	**921,084**	**896,280**	**0**	**0**	**0**	**24,803.43**
(11)	THERMAL - OPERATING & MAINT.	59,047.2	57,479	0	0	0	1,569
(12)	HYDRO - OPERATING & MAINT.	1,879.3	1,829	0	0	0	50
(13)	WIND - OPERATING & MAINT.	8,364.9	8,143	0	0	0	222
(14)	WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15)	BIOMASS - OPERATING & MAINT.	6,736.8	6,558	0	0	0	179
(16)	LM6000 - OPERATING & MAINT.	643.8	627	0	0	0	17
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,548	0	0	0	42
(18)	ENERGY, FUELS & RISK MGMT.	6,651.5	6,475	0	0	0	177
(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.	1,463.0	1,424	0	0	0	39
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**86,507.2**	**84,082**	**0**	**0**	**0**	**2,425**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	85,859.459	0	22,950	60,765	0	2,144
(26)							
(27)	**CUSTOMER SERVICE**	28,357.803	0	0	1,162	26,729	466
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,808.4	1,303	130	301	27	47
(34)	CORP. SECRETARY & INSURANCE	11,405.2	7,779	1,720	1,035	570	301
(35)	LEGAL SERVICES	5,043.0	3,634	363	839	76	132
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,580	450	1,083	562	92
(36)	REGULATORY AFFAIRS	9,287.4	6,693	668	1,544	140	242
(37)	FINANCE GROUP	7,350.5	4,968	658	1,430	103	192
(38)	PROCUREMENT & FACILITIES	12,283.6	2,997	2,997	2,997	2,997	298
(38)	ENTERPRISE SERVICES	46,048.8	19,235	5,236	12,993	7,468	1,117
(39)	HUMAN RESOURCES	11,000.2	4,595	1,251	3,104	1,784	267
(40)	**TOTAL CORPORATE GROUPS**	**107,993.6**	**52,783**	**13,472**	**25,324**	**13,727**	**2,687**
(41)							
(42)	GENERATION SERVICES	11,909.6	11,593	0	0	0	316
(43)	OTHER EXPENSES	7,377.5	3,082	839	2,082	1,196	179
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**328,005.320**	**151,540**	**37,261**	**89,333**	**41,653**	**8,218**
(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	22,095	9,246	17,398	426	1,311
(53)	**DEPRECIATION:**						
(54)	STEAM	47,964	46,689	0	0	0	1,274
(55)	HYDRO	16,577	16,136	0	0	0	440
(56)	WIND	13,294	12,941	0	0	0	353
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,015	6,828	0	0	0	186
(58)	OTHER GAS TURBINE	2,880	2,803	0	0	0	76
(59)	GENERATION BATTERIES	8,575	8,347	0	0	0	228
(60)	RADIAL TO GENERATION TRANS.	3,169	3,085	0	0	0	84
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	26,554	0	25,717	0	0	837
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65)	DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66)	DISTRIBUTION - Substations	9,066	0	0	8,862	0	204
(67)	DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,480	0	471
(68)	DISTRIBUTION - OH Lines	12,194	0	0	11,920	0	274
(69)	DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	66
(70)	DISTRIBUTION -Line Transformers	28,382	0	0	27,744	0	638
(71)	DISTRIBUTION -Services	4,147	0	0	4,054	0	93
(72)	DISTRIBUTION -Meters	8,124	0	0	7,942	0	183
(73)	DISTRIBUTION - Streetlight Related	4,585	0	0	4,482	0	103
(74)	GENERAL PROPERTY	61,515	17,152	10,649	25,949	6,251	1,514
(75)	**TOTAL DEPRECIATION**	282,428	113,982	36,366	118,642	6,251	7,187
(76)							
(77)	INTEREST NET	141,804	62,542	24,237	46,267	5,114	3,644
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	-9,835	-4,338	-1,681	-3,209	-355	-253
(80)							
(81)	**TOTAL EXPENSES**	**$1,713,962**	**$1,242,102**	**$105,429**	**$268,432**	**$53,089**	**$44,910**
(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 REMOVA	(3,494.1)	0	0	0	-3,494	0
(87)	NSF	(158.5)	0	0	0	-159	0
(88)	RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89)	WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90)	POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91)	STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92)	AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93)	OTHER REVENUE	(4,496.0)	-3,346	-284	-723	-143	0
(94)							
(95)	**NET INCOME**	201,297.884	88,782	34,405	65,679	7,259	5,173
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,870,411**	**$1,322,520.865**	**$139,549.908**	**$317,023.522**	**$41,234.487**	**$50,082.453**

EXHIBIT 4 - Detail A
PAGE 1 OF 6

Storm Update
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) FUEL	442,207	418,636	-	-	-	23,570.7	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,419	-	-	-	59.4	
(4) BIOMASS	20,303	20,237	-	-	-	65.4	
(5) MARITIME LINK	200,473	199,825				648.6	
(6) WIND ENRIS	33,418	33,313	-	-	-	105.5	
(7) WIND NRIS	111,508	111,160				348.5	
(8) IMPORTS	94,697	94,385	-	-	-	312.6	
(9) BUTU CAPACITY CREDIT	-	307.3				(307.3)	
(10) **TOTAL**	**921,084**	**896,280**	**-**	**-**	**-**	**24,803.434**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	59,047	57,479	-	-	-	1,569	
(14) HYDRO OPERATING & MAINT.	1,879	1,829	-	-	-	50	
(15) WIND - OPERATING & MAINT.	8,365	8,143	-	-	-	222	
(16) SOLAR - OPERATING & MAINT.	130	-				130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,558	-	-	-	179	
(17) LM6000 OPERATING & MAINT.	644	627	-	-	-	17	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,548	-	-	-	42	
(19) FUEL PROCUREMENT	6,651	6,475	-	-	-	177	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,463	1,424	-	-	-	39	
(23) **TOTAL POWER PRODUCTION**	**86,507.2**	**84,082**	**-**	**-**	**-**	**2,425**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,808	1,303	130	301	27	47	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,779	1,720	1,035	570	301	F - 4
(28) LEGAL SERVICES	5,043	3,634	363	839	76	132	F - 2
(29) EXTERNAL RELATIONS	3,451	1,441	392	974	560	84	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	138	58	109	3	8	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,023**	**14,296**	**2,663**	**3,257**	**1,235**	**572**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separ	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,424	-	22,686	-	-	739	
(41) EHV and HV STORM EXPENSES	273		265	-	-	9	
(42) **DISTRIBUTION:**							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,913	-	803	
OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,275	-	535	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(51) **TOTAL DISTRIBUTION**	**62,162.1**	**-**	**-**	**60,765**	**-**	**1,397**	
(52)							
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	85,859.459	-	22,950	60,765	-	2,144	
(54)							
(55) **GENERATION SERVICES**	11,910	11,593				316	
(56)							
(57) **CUSTOMER SERVICE**							
(58) **CUSTOMER SERVICE**							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,456	24	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,672	60	
(61) **CALL CENTRE:**							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,801	112	
(64) **REVENUE OPERATIONS:**							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,256	37	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26.725	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,404	23	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,528	74	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES							
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,969	82	
(73) MARKETING & SALES							
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) **TOTAL CUSTOMER SERVICE**	**28,358**	**-**	**-**	**1,162**	**26,729**	**466**	

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	1,359	136	313	28	49	F - 2	
(3) Other Expenses	7,402	5,334	532	1,231	112	193	F - 2	
(4) **Subtotal**	9,287	6,693	668	1,544	140	242		
(5)								
(6) **FINANCE GROUP**								
(7) INTERNAL AUDIT	1,782	1,284	128	296	27	46	F - 2	
(8) INVESTOR RELATIONS	272	119	50	94	2	7	F - 3	
(9) DIRECTOR FINANCE	457	329	33	76	7	12	F - 2	
(10) TREASURER	427	307	31	71	6	11	F - 2	
(11) CORPORATE TAX	890	389	163	307	8	23	F - 3	
(12)								
(13) GM FINANCE	-							
(14) CORPORATE CONTROLLER	3,523	2,539	253	586	53	92	F - 2	
(15) CORP. PERFORMANCE & BACK OFFICE	-							
(16)								
(17) **TOTAL FINANCE**	7,350	4,968	658	1,430	103	192		
(18)								
(19) **ENTERPRISE SERVICES**								
(20) PROCUREMENT & FACILITIES	12,284	2,997	2,997	2,997	2,997	298	F - 5	
(21) INFORMATION TECHNOLOGY	46,049	19,235	5,236	12,993	7,468	1,117	F - 1	
(22)								
(23) **TOTAL ENTERPRISE SERVICES**	58,332	22,231	8,233	15,990	10,464	1,414		
(24)								
(25) **HUMAN RESOURCES**								
(26) --HUMAN RESOURCES	11,000	4,595	1,251	3,104	1,784	267	F - 1	
(27)								
(28) OTHER EXPENSES	7,378	3,082	839	2,082	1,196	179	F - 1	
(29)								
(30) **TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	**326,120**	**150,182**	**37,126**	**89,019**	**41,625**	**8,169**		
(31)								
(32) **TOTAL DIVISIONAL EXPENSES**	**328,005**	**151,540**	**37,261**	**89,333**	**41,653**	**8,218**		
(33)								
(34) **COGS**	**-**	**-**	**-**	**-**	**-**	**-**		
(35)								
(36) **DSM EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(37)								
(38) **FCR DEFERRAL**	**-**	**-**	**-**	**-**	**-**	**-**		
(39)								
(40) **OTHER EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(41)								
(42) **CAPITAL RELATED EXPENSES**								
(43)								
(44) GRANTS IN LIEU OF TAXES	50,476	22,095	9,246	17,398	426	1,311		
(45) DEPRECIATION :								
(46) STEAM	47,964	46,689	-	-	-	1,274		
(47) HYDRO	16,577	16,136	-	-	-	440		
(48) WIND	13,294	12,941	-	-	-	353		
(49) SOLAR	61					61		
(50) LM6000	7,015	6,828	-	-	-	186		
(51) GAS TURBINE - OTHER	2,880	2,803	-	-	-	76		
(52) GENERATION BATTERIES	8,575	8,347	-	-	-	228		
(53) RADIAL TO GENERATION TRANS.	3,169	3,085	-	-	-	84		
(54) Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0		
(55) Transmission - EHV and HV combined	26,554	-	25,717	-	-	837		
(56) DISTRIBUTION - Land	-	-	-	-	-	-		
(57) DISTRIBUTION - Easements	3,065			2,996	-	69		
(58) DISTRIBUTION - Other	1,359			1,328	-	31		
(59) DISTRIBUTION - Substations	9,066			8,862	-	204		
(60) DISTRIBUTION - Poles and Fixtures	20,951			20,480	-	471		
(61) DISTRIBUTION - OH Lines	12,194			11,920	-	274		
(62) DISTRIBUTION -UG Lines	2,953			2,886	-	66		
(63) DISTRIBUTION -Line Transformers	28,382			27,744	-	638		
(64) DISTRIBUTION -Services	4,147			4,054	-	93		
(65) DISTRIBUTION -Meters	8,124			7,942	-	183		
(66) DISTRIBUTION - Streetlight Related	4,585	-	-	4,482	-	103		
(67) GENERALPROPERTY:FUNCTIONILIZED	13,540	-	397	6,625	6,251	268.0		
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,394	-	644	1,690	-	59.8	F - 6	
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	7,735	-	2,658	4,878	-	198.7	F - 7	
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	37,846	17,152	6,950	12,756	-	987.7	F - 8	
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-		
(72) INTEREST NET	141,804	62,542	24,237	46,267	5,114	3,644		
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-		
(74) CORPORATE TAXES	(9,835)	(4,338)	(1,681)	(3,209)	(355)	(253)		
(75) -9835.167042								
(76) **TOTAL OPERATING EXPENSES**	**1,713,962**	**1,242,102**	**105,429**	**268,432**	**53,089**	**44,910**		
(77)								
(78) NON-OPERATING REVENUE:						-		
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-		
(80) EXPORT SALES	-	-	-	-	-	-		
(81) LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-		
(82) CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-		
(83) NSF	(159)	-	-	-	(159)	-		
(84) RETAIL SALES	(1,491)	-	-	-	(1,491)	-		
(85) WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-		
(86) POLE SERVICES	(16,364)	-	-	(16,364)	-	-		
(87) STEAM AND ASH SALES	(5,018)	(5,018)				-		
(88) AMI OPT OUT CHARGE	(831)				(831)	-		
(89) OTHER REVENUE	(4,496)	(3,346)	(284)	(723)	(143)	-		
(90)								
(91) **PROFIT/LOSS**	201,298	88,782	34,405	65,679	7,259	5,173		$50,082
(92)								
(93) **TOTAL NET EXPENSES**	**1,870,411**	**1,322,521**	**139,550**	**317,024**	**41,234**	**50,082**		
(94)								
(95) Generation								
(96) Transmission								
(97) Distribution								
(98) Retail								
(99) Total								

NOVA SCOTIA POWER INC.

FUNCTIC **FUNCTIONALIZATION OF OPERATING EXPENSES**

FOR 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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	57,479	57,479	-	-	-	13.23%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	1,829	1,829	-	-	-	0.4%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,143	8,143	-	-	-	1.9%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,558	6,558	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	627	627	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,548	1,548	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,475	6,475	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,424	1,424	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	82,658	82,658	-	-	-	19.0%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,761	1,303	130	301	27	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,104	7,779	1,720	1,035	570	1.8%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,911	3,634	363	839	76	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,367	1,441	392	974	560	0.3%	0.3%	0.3%	0.9%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	308	138	58	109	3	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,451	14,296	2,663	3,257	1,235	3.3%	1.9%	1.0%	2.0%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
HV BEFORE STORM EXPENSES (not applicable									
(37) as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separ	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	22,686	-	22,686	-	-	0.0%	16.2%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	265	-	265	-	-	0.0%	0.2%	0.0%	0.0%
(42) **DISTRIBUTION:**									
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	34,913	-	-	34,913	-	0.0%	0.0%	10.4%	0.0%
OVERHEAD LINES STORM EXPENSES	23,275	-	-	23,275	-	0.0%	0.0%	7.0%	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(51) **TOTAL DISTRIBUTION**	60,765	-	-	60,765	-	0.0%	0.0%	18.2%	0.0%
(52)									
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	83,715	-	22,950	60,765	-	0.0%	16.4%	18.2%	0.0%
(54)									
(55) **GENERATION SERVICES**	11,593	11,593	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)									
(57) **CUSTOMER SERVICE**									
(58) **CUSTOMER SERVICE**									
(59) CUSTOMER SERVICE EXPERIENCE	1,456	-	-	-	1,456	0.0%	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	3,672	-	-	-	3,672	0.0%	0.0%	0.0%	6.1%
(61) **CALL CENTRE:**									
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	6,801	-	-	-	6,801	0.0%	0.0%	0.0%	11.3%
(64) **REVENUE OPERATIONS:**									
(65) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.7%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.3%	0.0%
(68) METER SERVICES - FIELD	1,404	-	-	-	1,404	0.0%	0.0%	0.0%	2.3%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,528	-	-	-	4,528	0.0%	0.0%	0.0%	7.5%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	4,969	-	-	-	4,969	0.0%	0.0%	0.0%	8.2%
(73) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75) **TOTAL CUSTOMER SERVICE**	27,892	-	-	1,162	26,729	0.0%	0.0%	0.3%	44.3%

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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
REGULATORY AFFAIRS									
Advocacy Expense	1,836	1,359	136	313	28	0.3%	0.1%	0.1%	0.0%
Other Expenses	7,209	5,334	532	1,231	112	1.2%	0.4%	0.4%	0.2%
Subtotal	9,045	6,693	668	1,544	140	1.5%	0.5%	0.5%	0.2%
FINANCE GROUP									
INTERNAL AUDIT	1,735	1,284	128	296	27	0.3%	0.1%	0.1%	0.0%
INVESTOR RELATIONS	265	119	50	94	2	0.0%	0.0%	0.0%	0.0%
DIRECTOR FINANCE	445	329	33	76	7	0.1%	0.0%	0.0%	0.0%
TREASURER	415	307	31	71	6	0.1%	0.0%	0.0%	0.0%
CORPORATE TAX	867	389	163	307	8	0.1%	0.1%	0.1%	0.0%
GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE CONTROLLER	3,432	2,539	253	586	53	0.6%	0.2%	0.2%	0.1%
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
TOTAL FINANCE	7,159	4,968	658	1,430	103	1.1%	0.5%	0.4%	0.2%
ENTERPRISE SERVICES									
PROCUREMENT & FACILITIES	11,986	2,997	2,997	2,997	2,997	0.7%	2.1%	0.9%	5.0%
INFORMATION TECHNOLOGY	44,932	19,235	5,236	12,993	7,468	4.4%	3.7%	3.9%	12.4%
TOTAL ENTERPRISE SERVICES	56,918	22,231	8,233	15,990	10,464	5.1%	5.9%	4.8%	17.3%
HUMAN RESOURCES									
--HUMAN RESOURCES	10,733	4,595	1,251	3,104	1,784	1.1%	0.9%	0.9%	3.0%
OTHER EXPENSES	7,199	3,082	839	2,082	1,196	0.7%	0.6%	0.6%	2.0%
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	317,952	150,182	37,126	89,019	41,625	34.6%	26.5%	26.6%	69.0%
TOTAL DIVISIONAL EXPENSES	**319,788**	**151,540**	**37,261**	**89,333**	**41,653**	34.9%	26.6%	26.7%	69.0%
COGS	**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DSM EXPENSES	**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
FCR DEFERRAL	**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
OTHER EXPENSES	**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CAPITAL RELATED EXPENSES									
GRANTS IN LIEU OF TAXES	49,165	22,095	9,246	17,398	426	5.1%	6.6%	5.2%	0.7%
DEPRECIATION :									
STEAM	46,689	46,689	-	-	-	10.7%	0.0%	0.0%	0.0%
HYDRO	16,136	16,136	-	-	-	3.7%	0.0%	0.0%	0.0%
WIND	12,941	12,941	-	-	-	3.0%	0.0%	0.0%	0.0%
SOLAR	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
LM6000	6,828	6,828	-	-	-	1.6%	0.0%	0.0%	0.0%
GAS TURBINE - OTHER	2,803	2,803	-	-	-	0.6%	0.0%	0.0%	0.0%
GENERATION BATTERIES	8,347	8,347	-	-	-	1.9%	0.0%	0.0%	0.0%
RADIAL TO GENERATION TRANS.	3,085	3,085	-	-	-	0.7%	0.0%	0.0%	0.0%
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
Transmission - EHV and HV combined	25,717	-	25,717	-	-	0.0%	18.4%	0.0%	0.0%
DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DISTRIBUTION - Easements	2,996	-	-	2,996	-	0.0%	0.0%	0.9%	0.0%
DISTRIBUTION - Other	1,328	-	-	1,328	-	0.0%	0.0%	0.4%	0.0%
DISTRIBUTION - Substations	8,862	-	-	8,862	-	0.0%	0.0%	2.7%	0.0%
DISTRIBUTION - Poles and Fixtures	20,480	-	-	20,480	-	0.0%	0.0%	6.1%	0.0%
DISTRIBUTION - OH Lines	11,920	-	-	11,920	-	0.0%	0.0%	3.6%	0.0%
DISTRIBUTION -UG Lines	2,886	-	-	2,886	-	0.0%	0.0%	0.9%	0.0%
DISTRIBUTION -Line Transformers	27,744	-	-	27,744	-	0.0%	0.0%	8.3%	0.0%
DISTRIBUTION -Services	4,054	-	-	4,054	-	0.0%	0.0%	1.2%	0.0%
DISTRIBUTION -Meters	7,942	-	-	7,942	-	0.0%	0.0%	2.4%	0.0%
DISTRIBUTION - Streetlight Related	4,482	-	-	4,482	-	0.0%	0.0%	1.3%	0.0%
GENERALPROPERTY:FUNCTIONILIZED	13,272	-	397	6,625	6,251	0.0%	0.3%	2.0%	10.4%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,334	-	644	1,690	-	0.0%	0.5%	0.5%	0.0%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	7,536	-	2,658	4,878	-	0.0%	1.9%	1.5%	0.0%
GENERALPROPERTY:NON- FUNCTIONILIZED	36,859	17,152	6,950	12,756	-	3.9%	5.0%	3.8%	0.0%
GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
INTEREST NET	138,160	62,542	24,237	46,267	5,114	14.4%	17.3%	13.8%	8.5%
PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE TAXES	(9,582)	(4,338)	(1,681)	(3,209)	(355)	-1.0%	-1.2%	-1.0%	-0.6%
-9835.167042						0.0%	0.0%	0.0%	0.0%
TOTAL OPERATING EXPENSES	**772,771**	**345,822**	**105,429**	**268,432**	**53,089**	79.6%	75.4%	80.3%	88.0%
NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
GREEN POWER SURCHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
EXPORT SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
LATE PAYMENT CHARGES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
NSF	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
RETAIL SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
POLE SERVICES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
STEAM AND ASH SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
AMI OPT OUT CHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
OTHER REVENUE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
PROFIT/LOSS	196,125	88,782	34,405	65,679	7,259	20.4%	24.6%	19.7%	12.0%
TOTAL NET EXPENSES	**968,897**	**434,604**	**139,834**	**334,111**	**60,348**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

Generation
Transmission
Distribution
Retail
Total

EXHIBIT 4 - Detail A
PAGE 5 OF 6

NOVA SCOTIA POWER INC.

FUNCTIC **FUNCTIONALIZATION OF OPERATING EXPENSES**

FOF FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	2.5	(2)	40	117	-	21	175	1,195	20	1,569
(14) HYDRO OPERATING & MAINT.	0.1	(0)	1	4	-	1	6	38	1	50
(15) WIND - OPERATING & MAINT.	0.4	(0)	6	17	-	3	25	169	3	222
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.3	(0)	5	13	-	2	20	136	2	179
(17) LM6000 OPERATING & MAINT.	0.0	(0)	0	1	-	0	2	13	0	17
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.1	(0)	1	3	-	1	5	32	1	42
(19) FUEL PROCUREMENT	0.3	(0)	4	13	-	2	20	135	2	177
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	1	3	-	1	4	30	0	39
(23) **TOTAL POWER PRODUCTION**	3.7	(3)	57	168	-	30	251	1,719	29	2,256
(24)	-	-	-	-	-	-	-	-	-	-
(25) **CORPORATE GROUPS**	-	-	-	-	-	-	-	-	-	-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	1	3	0	1	5	37	1	47
(27) CORP. SECRETARY & INSURANCE	0.5	0	5	16	0	4	34	233	8	301
(28) LEGAL SERVICES	0.2	(0)	3	7	0	2	15	102	2	132
(29) EXTERNAL RELATIONS	0.2	1	1	3	0	1	10	66	2	84
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	7	0	8
(31)										
(32) **TOTAL CORPORATE GROUPS**	0.9	1	10	30	0	7	65	444	14	572
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
HV BEFORE STORM EXPENSES (not applicable										
(37) as a separate item)	-	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separ	-	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	-	-	-	-	-	15	83	568	72	739
(41) EHV and HV STORM EXPENSES	-	-	-	-	-	0	1	7	1	9
(42) **DISTRIBUTION:**										-
(43) SUBSTATIONS	0.1	-	-	-	-	-	4	29	-	33
(44) OVERHEAD LINES BEFORE STORM EXPENSES	2.0	-	-	-	-	-	102	699	-	803
OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	68	466	-	535
(45) UNDERGROUND LINES	0.0	-	-	-	-	-	2	11	-	13
(46) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(48) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(49) STREET LIGHTING	0.0	-	-	-	-	-	2	11	-	13
(51) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	178	1,216	-	1,397
(52)										
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	16	262	1,791	73	2,144
(54)										
(55) **GENERATION SERVICES**	0.5	(0)	8	24	-	4	35	241	4	316
(56)										
(57) **CUSTOMER SERVICE**										
(58) **CUSTOMER SERVICE**										
(59) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	18	1	24
(60) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	7	45	2	60
(61) **CALL CENTRE:**										
(62) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	2	15	1	20
(63) CUSTOMER CARE	0.6	8	-	3	1	0	12	83	3	112
(64) **REVENUE OPERATIONS:**										
(65) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	4	28	1	37
(66) METER DATA SERVICES	0.0	1	-	0	0	0	1	5	0	7
(67) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	3	23	-	27
(68) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	17	1	23
(69) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	8	55	2	74
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(71) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(72) BAD DEBT EXPENSE	0.4	6	-	2	0	0	9	61	2	82
(73) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(75) **TOTAL CUSTOMER SERVICE**	2	33	-	13	2	1	51	351	13	466

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	1	3	0	1	6	38	1	49
Other Expenses	0.3	(0)	4	11	0	2	22	150	4	193
Subtotal	0.4	(0)	5	14	0	3	28	189	5	242
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	1	3	0	1	5	36	1	46
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	6	0	7
DIRECTOR FINANCE	0.0	(0)	0	1	0	0	1	9	0	12
TREASURER	0.0	(0)	0	1	0	0	1	9	0	11
CORPORATE TAX	0.0	(0)	0	1	0	0	3	18	1	23
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.2	(0)	2	5	0	1	10	72	2	92
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.3	(0)	3	10	0	2	22	150	4	192
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.6	4	2	8	0	3	34	234	12	298
INFORMATION TECHNOLOGY	2.2	9	13	43	1	11	129	883	27	1,117
TOTAL ENTERPRISE SERVICES	2.8	12	15	51	1	14	163	1,117	39	1,414
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	2	3	10	0	3	31	211	6	267
OTHER EXPENSES	0.4	1	2	7	0	2	21	141	4	179
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	15	47	104	327	3	80	927	6,344	190	8,038
TOTAL DIVISIONAL EXPENSES	15	47	105	330	3	81	933	6,382	191	8,088
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(0)	15	45	0	14	153	1,044	37	1,311
DEPRECIATION :										
STEAM	2	(1)	32	95	-	17	142	971	16	1,274
HYDRO	1	(1)	11	33	-	6	49	336	6	440
WIND	1	(0)	9	26	-	5	39	269	5	353
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(0)	5	14	-	2	21	142	2	186
GAS TURBINE - OTHER	0	(0)	2	6	-	1	9	58	1	76
GENERATION BATTERIES	0	(0)	6	17	-	3	25	174	3	228
RADIAL TO GENERATION TRANS.	0	(0)	2	6	-	1	9	64	1	84
Transmission - HV (not aplicable as a separate item)	-	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	-	-	-	-	-	17	94	644	82	837
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	9	60	-	69
DISTRIBUTION - Other	0	-	-	-	-	-	4	27	-	31
DISTRIBUTION - Substations	1	-	-	-	-	-	26	177	-	204
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	60	410	-	471
DISTRIBUTION - OH Lines	1	-	-	-	-	-	35	239	-	274
DISTRIBUTION -UG Lines	0	-	-	-	-	-	8	58	-	66
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	81	555	-	638
DISTRIBUTION -Services	0	-	-	-	-	-	12	81	-	93
DISTRIBUTION -Meters	0	-	-	-	-	-	23	159	-	183
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	13	90	-	103
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	32	219	4	268
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	0	7	50	2	60
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	2	24	164	8	199
GENERALPROPERTY:NON- FUNCTIONILIZED	2	(1)	12	35	-	11	115	786	28	988
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	6	4	43	130	0	39	423	2,896	101	3,644
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	(0)	(0)	(3)	(9)	(0)	(3)	(29)	(201)	(7)	(253)
-9835.167042	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	35	55	240	731	4	197	2,317	15,853	481	19,915
	0	0	0	0	0	0	0	0	0	0
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	8	6	62	185	1	55	601	4,111	144	5,173
TOTAL NET EXPENSES	43.796	61	302	916	5	253	2,918	19,964	625	**25,087**
Generation	19.2	(14)	302	886	-	157	1,321	9,038	152	11,860
Transmission	-	-	-	-	-	94	512	3,502	444	4,553
Distribution	19.6	-	-	-	-	-	977	6,686	-	7,682
Retail	5.0	75	-	30	5	1	108	739	29	992
Total	43.796	61	302	916	5	253	2,918	19,964	**625.113**	25,087

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	22,950	747	23,697
(3)	NON-DIRECT	14,311	466	14,777
(4)	TOTAL OPER. & MAINT.	37,261	1,213	38,474
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	25,717	837	26,554
(8)	GENERAL PROPERTY	10,649	347	10,996
(9)	TOTAL DEPRECIATION	36,366	1,184	37,550
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	(3,065)	(100)	(3,165)
(13)	REGULATORY AMORTIZATION	1,384	45	1,429
(14)	GRANTS IN LIEU OF TAXES	9,246	301	9,547
(15)	TOTAL TAX	7,565	246	7,811
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	24,628	802	25,429
(19)	LESS: AFUDC INTEREST	(391)	(13)	(403)
(20)	INTEREST TOTAL	24,237	789	25,026
(21)				
(22)	**RETAINED EARNINGS**	34,405	1,120	35,526
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(284)	-	(284)
(25)				
(26)	**TOTAL**	139,550	4,553	144,102

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
	GENERATION FUNCTION				
(1)	FUEL	418,636	$0	$418,636	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	18,419	$8,263	$10,155	-
(3)	PURCHASES - BIOMASS	20,237	$5,319	$14,918	-
(4)	MARITIME LINK	199,825	$89,651	$110,173	
(5)	PURCHASES - WIND ERIS	33,313	14,944.5	18,368.1	-
(6)	PURCHASES - WIND NRIS	111,160	49,866.4	61,293.5	
(7)	IMPORTS	94,385	0	94,384.6	-
(8)	BUTU CAPACITY CREDIT	307	307	0	
(8)	OPER. & MAINT. - STEAM	111,229	49,912	61,317	-
(9)	OPER. & MAINT. - HYDRO	3,540	1,589	1,952	-
(10)	OPER. & MAINT. - WIND	15,757	7,071	8,686	-
(11)	OPER. & MAINT. - BIOMASS	12,690	5,695	6,996	-
(12)	OPER. & MAINT. - LM6000	1,213	544	669	-
(13)	OPER. & MAINT. - OTHER CT's	2,996	2,996	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,756	1,237	1,519	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,358.5	610	749	-
(18)	GRANTS IN LIEU OF TAXES	22,095	9,915	12,180	-
(19)	**Depreciation:**				
(20)	STEAM	46,689	20,951	25,738	-
(21)	HYDRO	16,136	7,241	8,895	-
(22)	WIND	12,941	5,807	7,134	-
(23)	LM6000	6,828	3,064	3,764	-
(24)	GAS TURBINE - OTHER	2,803	1,258	1,545	-
(25)	GENERATION BATTERIES	8,347	3,746	4,601	-
(26)	RADIAL TO GENERATION TRANS.	3,085	1,384	1,701	-
(27)	GENERAL PROPERTY	17,152	7,697	9,456	-
(28)					
(29)	INTEREST NET OF AFUDC	62,542	24,448	38,094	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-4,338	-1,696	-2,642	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,018	-1,300	-3,718	-
(35)	OTHER REVENUE	-3,346	-867	-2,479	-
(36)	RETURN (PROFIT/LOSS)	88,782	34,705	54,076	-
(37)					
(38)	**TOTAL GENERATION**	**$1,322,521**	**$354,358.17**	**$968,163**	**-**

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 aplicable 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**	**-**
(18)					
(19)	**Transmission - EHV and HV combined**				
(20)					
(21)	O&M - EHV Before Storm Expense	36,861	36,861	0	-
(22)	O&M - EHV Storm Expense	265	265	0	-
(23)	REG. AFFAIRS - ADVOCACY EXPENSE	136	136	0	-
(24)	GRANTS IN LIEU OF TAXES	9,246	9,246	0	-
(25)	**Depreciation:**				
(26)	TRANSMISSION	25,717	25,717	0	-
(27)	GENERAL PROPERTY	10,649	10,649	0	-
(28)					
(29)	INTEREST NET OF AFUDC	24,237	24,237	0	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-1,681	-1,681	0	-
(32)	**Non-Operating Revenue:**				
(33)	OTHER REVENUE	-284	-284	0	-
(34)	FCR DEFERRAL	0	0	0	-
(35)	RETURN (PROFIT/LOSS)	34,405	34,405	0	-
(36)					
(37)	**TOTAL - EHV and HV Combined**	**139,550**	**139,550**	**0**	**-**
(38)					
(39)	**TOTAL TRANSMISSION**	**$139,550**	**$139,549.91**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,076	$2,076	$0	-
(3)	OVERHEAD LINES Before Storm Expense	57,722	13,049	0	44,673.5
(4)	OVERHEAD LINES Storm Expense	25,923	8,699	0	17,223.8
(5)	UNDERGROUND LINES	814	212	0	602.1
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,671	0	0	1,670.8
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	313	82	0	232.0
(9)	GRANTS IN LIEU OF TAXES	17,071	9,520	0	7,550.5
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	2,996	1,501	0	1,494.9
(13)	DISTRIBUTION - Other	1,328	666	0	662.7
(14)	DISTRIBUTION - Substations	8,862	8,862	0	-
(15)	DISTRIBUTION - Poles and Fixtures	20,480	5,325	0	15,155.2
(16)	DISTRIBUTION - OH Lines	11,920	6,282	0	5,638.1
(17)	DISTRIBUTION -UG Lines	2,886	655	0	2,231.1
(18)	DISTRIBUTION -Line Transformers	27,744	27,744	0	-
(19)	DISTRIBUTION -Services	4,054	0	0	4,053.9
(20)	DISTRIBUTION -Meters	7,942	0	0	7,941.6
(21)	GENERAL PROPERTY	25,949	15,035	0	10,914.2
(22)					
(23)	INTEREST NET OF AFUDC	45,397	25,318	0	20,079.1
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	-3,149	-1,756	0	(1,392.6)
(26)	RETURN (PROFIT/LOSS)	64,443	35,940	0	28,503.3
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	814	814	0	-
(30)	GRANTS IN LIEU OF TAXES	327	327	0	-
(31)	DEPRECIATION	4,482	4,482	0	-
(32)	INTEREST NET OF AFUDC	870	870	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	-60	-60	0	-
(35)	RETURN (PROFIT/LOSS)	1,236	1,236	0	-
(36)	**Subtotal**	7,668	7,668	0	-
(37)					
(38)	POLE SERVICES	-16,364	-5,491	0	(10,872.9)
(39)	OTHER REVENUE	-723	-349	0	(373.7)
(41)	**TOTAL DISTRIBUTION**	**$317,024**	**$161,035.87**	**$0**	**155,987.7**

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	8,638	0	0	8,638.5
(2)	CALL CENTRE	13,495	0	0	13,495.3
(3)	BILLING SERVICES & PAYMENTS	3,800	0	0	3,800.1
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	730	0	0	729.7
(6)	METER SERVICES - FIELD	2,365	0	0	2,365.3
(7)	ELECT. WIRING INSPECT. - FIELD	7,627	0	0	7,627.0
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,969	0	0	4,968.7
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	28	0	0	28.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	426	0	0	426.4
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,251	0	0	6,250.7
(17)	INTEREST NET OF AFUDC	5,114	0	0	5,113.5
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	-355	0	0	(354.7)
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24)	NSF	(158.5)	0	0	(158.5)
(25)	RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26)	WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27)	AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28)	OTHER REVENUE	(143.0)	0	0	(143.0)
(29)	RETURN (PROFIT/LOSS)	7,259.1	0	0	7,259.1
(31)	**TOTAL RETAIL**	**$41,234**	**$0**	**$0**	**41,234.5**
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,820,329**	**$654,943.950**	**$968,162.693**	**197,222.1**

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

(1)	***INTERMEDIATE CLASSIFICATION***				
(2)					
(3)	THERMAL O&M	$111,229			
(4)	HYDRO O&M	3,540			
(5)	WIND O&M	15,757			
(6)	BIOMASS O&M	12,690			
(7)	LM6000 O&M	1,213			
(8)	OTHER CT's O&M	2,996			
(9)	GENERATION BATTERIES	$0			
(10)	RADIAL TO GENERATION TRANS.	$2,756			
(11)					
(12)	NET THERMAL O&M	$150,182			
(13)					
(14)	THERMAL O&M	$0	Intermediate Classification Factor		
(15)	HYDRO O&M	0	Was:		16%
(16)	WIND O&M	0	Now:		0%
(17)					
(18)	BIOMASS O&M	0			
(19)					
(20)	LM6000 O&M	0			
(21)					
(22)					
(23)	OTHER CT's O&M	0			
(24)					
(25)	THERMAL VARIABLE O&M	$0			
(26)					
(27)	THERMAL O&M	$111,229			
(28)					
(29)	HYDRO O&M	3,540			
(30)	WIND O&M	15,757			
(31)	BIOMASS O&M	12,690			
(32)	LM6000 O&M	1,213			
(33)	OTHER CT's O&M	2,996			
	GENERATION BATTERIES	0			
	RADIAL TO GENERATION TRANS.	2,756			
(34)					
(35)	NET THERMAL O&M D&E SPLIT	$150,182			
(36)					
(37)	THERMAL O&M DMD. ALLOC. %	44.87%			
(38)	THERMAL O&M ENG. ALLOC. %	55.13%			
(39)					
(40)	BIOMASS DEMAND ALLOC %	44.87%			
(41)					
(42)	BIOMASS ENERGY ALLOC %	55.13%			
(43)					
(44)		NRIS	ERIS		
(45)	WIND O&M DMD. ALLOC. %	44.87%	44.87%		
(46)	WIND O&M ENG. ALLOC. %	55.13%	55.13%		
(47)					
(48)					
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%			
(50)					
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%			
(52)					
(53)		**DEMAND**	**ENERGY**	**CUSTOMER**	
(54)					
(55)	GEN. PROP. ALLOC. - GEN.	7,697	9,456	0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,649	0	0	
(58)	GEN. PROP. ALLOC. - DIST.	15,035	0	10,914	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,251	
(60)					
(61)	TOTAL	33,381	9,456	17,165	

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	8,263	5,451.84	278.32	1,510.29	172.15	154.71	198.87	308.70	31.32	117.62	39.47	See BCF File
(3)	PURCHASES - BIOMASS	5,319	3,509.53	179.16	972.22	110.82	99.59	128.02	198.72	20.16	75.72	25.41	See BCF File
(4)	MARITIME LINK	89,651	59,148.96	3,019.56	16,385.67	1,867.76	1,678.49	2,157.61	3,349.16	339.81	1,276.09	428.21	See BCF File
(5)	PURCHASES - WIND ERIS	14,944	9,859.88	503.35	2,731.42	311.35	279.80	359.66	558.29	56.64	212.72	71.38	See BCF File
(6)	PURCHASES - WIND NRIS	49,866	32,900.17	1,679.56	9,114.13	1,038.90	933.62	1,200.12	1,862.89	189.01	709.80	238.18	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	307	202.74	10.35	56.16	6.40	5.75	7.40	11.48	1.16	4.37	1.47	See BCF File
(9)	OPER. & MAINT. - STEAM	49,912	32,930	1,681	9,123	1,040	934	1,201	1,865	189	710	238	D-3A
(10)	OPER. & MAINT. - HYDRO	1,589	1,048	54	290	33	30	38	59	6	23	8	D-3A
(11)	OPER. & MAINT. - WIND	7,071	4,665	238	1,292	147	132	170	264	27	101	34	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,695	3,757	192	1,041	119	107	137	213	22	81	27	D-3A
(13)	OPER. & MAINT. - LM6000	544	359	18	99	11	10	13	20	2	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	2,996	1,977	101	548	62	56	72	112	11	43	14	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	1,237	816	42	226	26	23	30	46	5	18	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	610	296	47	240	0	27	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	9,915	6,541	334	1,812	207	186	239	370	38	141	47	P-7
(20)	DEPRECIATION	51,148	33,745	1,723	9,348	1,066	958	1,231	1,911	194	728	244	EXH 6D
(21)	INTEREST NET OF AFUDC	24,448	16,130	823	4,468	509	458	588	913	93	348	117	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	-1,696	-1,119	-57	-310	-35	-32	-41	-63	-6	-24	-8	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,300	-857	-44	-238	-27	-24	-31	-48	-5	-18	-6	O-8
(26)	OTHER REVENUE	-867	-572	-29	-159	-18	-16	-21	-32	-3	-12	-4	O-8
(27)	RETURN (PROFIT/LOSS)	34,705	22,897	1,169	6,343	723	650	835	1,297	132	494	166	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,165	7,366	376	2,041	233	209	269	417	42	159	53	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**	354,358.17	241,055	12,337	66,935	7,603	6,859	8,782	2,467	1,383	5,194	1,743	
(36)													
(37)	**TRANSMISSION**	354,358	0										
(38)													
	Transmission - HV (not aplicable as a separate item)												
(39)													
(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	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	36,861	24,320	1,242	6,737	768	690	887	1,377	140	525	176	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	265	175	9	48	6	5	6	10	1	4	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	136	66	10	53	0	6	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	9,246	6,100	311	1,690	193	173	223	345	35	132	44	P-8B
(5)	DEPRECIATION	36,366	23,993	1,225	6,647	758	681	875	1,359	138	518	174	EXH 6D
(6)	INTEREST NET OF AFUDC	24,237	15,991	816	4,430	505	454	583	905	92	345	116	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	-1,681	-1,109	-57	-307	-35	-31	-40	-63	-6	-24	-8	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-284	-187	-10	-52	-6	-5	-7	-11	-1	-4	-1	O-9B
(12)	RETURN (PROFIT/LOSS)	34,405	22,700	1,159	6,288	717	644	828	1,285	130	490	164	P-15B
(13)													
(14)	**TOTAL - EHV**	139,550	92,047	4,706	25,534	2,905	2,616	3,355	5,208	528	1,984	666	
(15)													
(16)	**TOTAL TRANSMISSION**	139,549.91	92,047	4,706	25,534	2,905	2,616	3,355	5,208	528	1,984	666	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,036	16,175	888	4,712	435	520	622	359	0	104	220	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	82	40	6	32	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,520	6,511	359	1,881	113	208	233	99	0	27	89	P-9
(22)	DEPRECIATION	66,069	45,185	2,488	13,055	784	1,447	1,620	688	0	186	616	EXH 6D
(23)	INTEREST NET OF AFUDC	25,318	17,305	953	5,000	302	554	621	265	0	72	246	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	-1,756	-1,200	-66	-347	-21	-38	-43	-18	0	-5	-17	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-5,491	-3,734	-206	-1,083	-78	-120	-138	-63	0	-19	-51	P-21
(27)	OTHER REVENUE	-349	-226	-12	-66	-4	-7	-8	-4	0	-1	-20	O-10
(28)	RETURN (PROFIT/LOSS)	35,940	24,565	1,353	7,098	429	787	882	376	0	102	349	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	814	0	0	0	0	0	0	0	0	0	814	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33)	Depreciation	4,482	0	0	0	0	0	0	0	0	0	4,482	EXH 6D
(34)	INTEREST NET OF AFUDC	870	0	0	0	0	0	0	0	0	0	870	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	-60	0	0	0	0	0	0	0	0	0	-60	P-16B
(37)	RETURN (PROFIT/LOSS)	1,236	0	0	0	0	0	0	0	0	0	1,236	P-16B
(38)	**Subtotal**	7,668	0	0	0	0	0	0	0	0	0	7,668	
(39)													
(40)	**TOTAL DISTRIBUTION**	161,035.87	104,621	5,763	30,283	1,960	3,354	3,790	1,701	0	466	9,099	
(41)													
(42)	**TOTAL DEMAND**	**$654,943.950**	**$437,723**	**$22,806**	**$122,751**	**$12,467**	**$12,829**	**$15,927**	**$9,377**	**$1,912**	**$7,645**	**$11,508**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$418,636	216,805.0	14,485.9	89,652.4	13,840.0	10,187.5	17,148.4	26,338.8	22,134.4	4,997.2	3,046.4	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$10,155	5,004.2	348.0	2,222.0	361.9	260.1	449.4	697.5	621.5	110.8	79.8	See BCF
(3)	PURCHASES - BIOMASS	$14,918	7,395.51	515.77	3,273.69	531.07	380.23	650.02	1,010.39	878.96	166.66	115.49	See BCF
(4)	MARITIME LINK	$110,173	54,129.9	3,782.8	24,186.0	3,949.8	2,813.2	4,874.4	7,594.3	6,766.0	1,209.0	867.9	See BCF
(5)	PURCHASES - WIND ERIS	$18,368	9,182.31	630.21	3,989.99	641.48	464.42	796.81	1,229.84	1,087.37	204.16	141.49	See BCF
(6)	PURCHASES - WIND NRIS	$61,293	30,786.63	2,100.82	13,268.90	2,121.45	1,543.00	2,646.53	4,082.30	3,588.61	684.76	470.49	See BCF
(7)	IMPORTS	$94,385	45,015.90	3,234.31	20,990.41	3,521.10	2,471.07	4,345.43	6,843.27	6,192.72	995.32	775.08	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	61,317	31,196	2,113	13,228	2,081	1,518	2,586	3,991	3,433	710	460	E-1A
(9)	OPER. & MAINT. - HYDRO	1,952	993	67	421	66	48	82	127	109	23	15	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,686	4,419	299	1,874	295	215	366	565	486	101	65	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,996	3,559	241	1,509	237	173	295	455	392	81	53	E-1A
(12)	OPER. & MAINT. - LM6000	669	340	23	144	23	17	28	44	37	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,519	773	52	328	52	38	64	99	85	18	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	749	364	57	295	0	33	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	12,180	6,197	420	2,628	413	302	514	793	682	141	91	P-10
(19)	DEPRECIATION	62,835	31,969	2,165	13,555	2,133	1,555	2,650	4,090	3,518	728	472	EXH 6D
(20)	INTEREST NET OF AFUDC	38,094	19,381	1,313	8,218	1,293	943	1,607	2,480	2,133	441	286	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	-2,642	-1,344	-91	-570	-90	-65	-111	-172	-148	-31	-20	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,718	(1,883.15)	(128.29)	(804.75)	(127.13)	(92.49)	(157.51)	(243.46)	(210.05)	(42.77)	(28.01)	O-11
(26)	OTHER REVENUE	-2,479	-1,256	-86	-537	-85	-62	-105	-162	-140	-29	-19	O-11
(27)	RETURN (PROFIT/LOSS)	54,076	27,513	1,863	11,666	1,835	1,339	2,281	3,520	3,027	627	406	P-17
(28)													
(29)	**TOTAL GENERATION**	968,163	490,541	33,407	209,538	33,094	24,080	41,010	63,383	54,673	11,143	7,294	
(31)	**TRANSMISSION**												
	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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$968,162.693**	**$490,541**	**$33,407**	**$209,538**	**$33,094**	**$24,080**	**$41,010**	**$63,383**	**$54,673**	**$11,143**	**$7,294**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$64,170	$58,019	$3,267	$1,443	$2	$271	$18	$3	$0	$0	$1,147	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	232	113	18	91	0	10	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,550	6,742	383	258	1	49	4	1	0	0	112	P-12
(6)	DEPRECIATION	48,092	42,945	2,443	1,646	3	311	27	6	0	0	711	EXH 6D
(7)	INTEREST NET OF AFUDC	20,079	17,945	1,020	672	1	127	11	2	0	0	301	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	-1,393	-1,245	-71	-47	-0	-9	-1	-0	-0	-0	-21	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-10,873	-9,849	-553	-226	-0	-42	-2	-0	0	-0	-199	P-22
(12)	OTHER REVENUE	-374	-335	-19	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	28,503	25,473	1,448	954	2	180	15	3	0	0	427	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	155,987.652	139,808	7,936	4,781	9	895	72	15	0	0	2,471	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	9,991.849	7,441	943	822	33	120	53	50	42	1	486	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,638.478	5,191	901	1,426	203	155	249	394	0	24	95	O-15
(20)	CALL CENTRE	13,495.269	10,995	740	863	60	116	88	92	80	7	454	C-3
(21)	BILLING SERVICES	3,800.118	3,096	208	243	17	33	25	26	23	2	128	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	729.725	46	66	116	106	76	80	113	3	123	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,968.679	4,174	118	608	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	28.480	14	2	11	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	426.361	381	22	15	0	3	0	0	0	0	6	N/A
(29)	DEPRECIATION	6,250.665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30)	INTEREST NET OF AFUDC	5,113.523	4,019	215	495	57	62	104	104	0	19	38	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	(354.661)	-279	-15	-34	-4	-4	-7	-7	-0	-1	-3	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38)	WIRING INSPECTIONS	(7,253.478)	-5,180	-769	-633	-21	-94	-36	-32	-27	0	-462	C-8
(39)	AMI OPT OUT CHARGE	(830.884)	-701	-47	-55	-4	-7	-6	-6	-5	-0	0	C-6
(40)	OTHER REVENUE	(143.007)	-110	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	7,259.120	5,706	306	703	80	88	148	147	0	28	54	N/A
(42)													
(43)	**TOTAL RETAIL**	41,234.059	32,183	2,594	3,351	414	527	297	701	116	176	876	
(44)	-		32,183										
(45)	**TOTAL CUSTOMER**	**197,221.710**	**171,991**	**10,530**	**8,131**	**423**	**1,422**	**369**	**716**	**116**	**176**	**3,347**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,820,328**	**$1,100,254**	**$66,743**	**$340,420**	**$45,983**	**$38,332**	**$57,307**	**$73,475**	**$56,701**	**$18,964**	**$22,150**	$22,150

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	$896,280	$479,393	$30,768	$188,353	$28,474	$21,271	$34,963	$54,086	$41,908	$10,764	$6,301
(4)	Non-FAM-related	434,604	256,771	15,263	89,857	12,479	9,863	15,144	12,251	14,507	5,675	2,793
(5)	Non-Operating Revenue Credit	-8,364	-4,568	-287	-1,738	-257	-195	-315	-487	-358	-102	-57
(6)	**Subtotal**	1,322,521	731,596	45,744	276,472	40,696	30,939	49,793	65,850	56,056	16,337	9,037
(7)												
(8)	**Transmission**											
(9)	**Operating Costs**											
(10)	EHV	$139,834	$92,234	$4,716	$25,586	$2,910	$2,621	$3,362	$5,219	$530	$1,988	$667
(11)	HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12)	Subtotal	$139,834	$92,234	$4,716	$25,586	$2,910	$2,621	$3,362	$5,219	$530	$1,988	$667
(13)	Non-Operating Revenue Credit	($284)	($187)	($10)	($52)	($6)	($5)	($7)	($11)	($1)	($4)	($1)
(14)	**Subtotal**	$139,550	$92,047	$4,706	$25,534	$2,905	$2,616	$3,355	$5,208	$528	$1,984	$666
(15)												
(16)	**Distribution**											
(17)	Non-Streetlight-related	$326,443	$258,573	$14,489	$36,449	$2,051	$4,421	$4,010	$1,784	$0	$486	$4,179
(18)	Streetlight-related	$7,668	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,668
(19)	Non-Operating Revenue Credit	($17,087)	($14,145)	($790)	($1,386)	($83)	($171)	($148)	($67)	($0)	($20)	($277)
(20)	**Subtotal**	$317,024	$244,428	$13,699	$35,063	$1,968	$4,250	$3,862	$1,717	$0	$466	$11,570
(21)												
(22)	**Retail**											
(23)	Operating Costs	$60,348	$46,365	$3,824	$5,483	$552	$759	$743	$920	$148	$203	$1,350
(24)	Non-Operating Revenue Credit	($19,114)	($14,182)	($1,230)	($2,132)	($138)	($232)	($446)	($219)	($32)	($27)	($474)
(25)	**Subtotal**	$41,234	$32,183	$2,594	$3,351	$414	$527	$297	$701	$116	$176	$876
(26)												
(27)	**Total**	**$1,820,328**	**$1,100,254**	**$66,743**	**$340,420**	**$45,983**	**$38,332**	**$57,307**	**$73,475**	**$56,701**	**$18,964**	**$22,150**
(28)												
(29)	**Costs by Functional Areas (relative shares)**											
(30)	Generation	73%	66%	69%	81%	89%	81%	87%	90%		86%	41%
(31)	Transmission	8%	8%	7%	8%	6%	7%	6%	7%		10%	3%
(32)	Distribution	17%	22%	21%	10%	4%	11%	7%	2%		2%	52%
(33)	Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(34)	**Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)												
(36)	**AVERAGE CUSTOMER COST CALC**											
(37)	**Customer Related Costs**											
(38)	Distribution bfr Non-Operationg Credit	167,234	149,992	8,508	5,018	9	940	75	16	0	0	2,676
(39)	Retail bfr Non-Operatin Credit	60,348	46,365	3,824	5,483	552	759	743	920	148	203	1,350
(40)	Subtotal	227,582	196,357	12,332	10,501	561	1,699	818	936	148	203	4,027
(41)												
(42)	**Misc Rev Credit**											
(43)	Distribution	(11,246.6)	-10,184	-572	-237	-0	-44	-2	-0	-0	-0	-206
(44)	Retail	(19,113.5)	-14,182	-1,230	-2,132	-138	-232	-446	-219	-32	-27	-474
(45)	Total	(30,360.1)	-24,366	-1,802	-2,369	-139	-277	-449	-219	-32	-27	-680
(46)												
(47)	**Total**	197,221.7	171,991	10,530	8,131	423	1,422	369	716	116	176	3,347
(48)	% of Total Cost	10.8%	15.6%	15.8%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.1%
(49)												
(50)	Customers	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903
(51)	Bill Months	6,478,161	5,867,114	329,312	134,880	240	25,219	2,105	434	12	12	118,832
(52)												
(53)	**Average Monthly Cost per Customer**	**30.44**	**29.3144**	**31.98**	**60.29**	**1,762.11**	**56.39**	**175.31**	**1,651.37**		**14,672.18**	**28.17**

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

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Peak Dmd. in KWs (at Generator) 69,594
(4) Int Credit Amount 11,165
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

(9)			Demand Usage				Annual Credit Amount Calculation					
(10)			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(11)	Sum of Monthly Demands in KVAs (at the Meter)	0	0	1.06	-	-	($7.661)	$0	10.0%	($0.766)	$0	$0
(12)	Int Credit Amount - PHP	0										

(13)
(14) **Priority Interruption Demand Adjustment Calculation**
(15)
(16) Sum of Monthly Demands in KVAs (at the Meter) 0
(17) Int Credit Amount - PHP 0

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	$2,076	$1,372	$75	$401	$51	$44	$56	$47	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Ex	13,049	8,797	483	2,562	229	283	336	185	0	54	120	P-1
(5)	OVERHEAD LINES Storm Expense	8,699	5,864	322	1,708	152	189	224	124	0	36	80	P-1
(6)	UNDERGROUND LINES	212	143	8	42	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,849	16,175	888	4,712	435	520	622	359	0	104	1,034	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Ex	44,673	40,467	2,271	930	1	174	8	1	0	0	820	P-2
(19)	OVERHEAD LINES Storm Expense	17,224	15,602	876	359	0	67	3	1	0	0	316	P-2
(20)	UNDERGROUND LINES	602	545	31	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,671	1,404	89	141	1	28	6	2	0	0	0	P-6
(23)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(24)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	--
(25)	CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	EXHIBIT 6B
(26)													
(27)	**TOTAL CUSTOMER**	64,170	58,019	3,267	1,443	2	271	18	3	0	0	1,147	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	9,992	7,441	943	822	33	120	53	50	42	1	486	EXHIBIT 6B
(33)	**TOTAL RETAIL**	9,992	7,441	943	822	33	120	53	50	42	1	486	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,076	1,372	75	401	51	44	56	47	0	12	19	P-3
(38)	OVERHEAD LINES	83,645	70,730	3,952	5,558	382	712	572	311	0	91	1,335	P-1
(39)	UNDERGROUND LINES	814	688	38	54	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,663	8,845	1,032	963	34	147	60	52	42	1	486	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**	**$99,011**	**$81,636**	**$5,098**	**$6,977**	**$470**	**$910**	**$693**	**$413**	**$42**	**$105**	**$2,666**	

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	$7,441	$1,995	$5,447
(2) SMALL GENERAL	943	134	809
(3) GENERAL	822	156	666
(4) GENERAL LARGE	33	11	22
(5) SMALL INDUSTRIAL	120	21	98
(6) MEDIUM INDUSTRIAL	53	16	37
(7) LARGE INDUSTRIAL	50	17	34
(8) PHP	42	14	28
(9) MUNICIPAL	1	1	0
(10) UNMETERED	486	0	486
(11) TOTAL	$9,992	$2,365	$7,627
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)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$4,174	$0	$4,174	$0	$4,174
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,174	$795	$4,968.7	$0	$4,968.68
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

EXHIBIT 6D
Page 1 of 2

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	$20,951	$13,823	$706	$3,829	$436	$392	$504	$783	$79	$298	$100	D-3A
(5)	HYDRO PRODUCTION	7,241	4,777	244	1,323	151	136	174	270	27	103	35	D-3A
(6)	WIND PRODUCTION	5,807	3,831	196	1,061	121	109	140	217	22	83	28	D-3A
(7)	LM6000 PRODUCTION	3,064	2,022	103	560	64	57	74	114	12	44	15	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,258	830	42	230	26	24	30	47	5	18	6	D-3A
(9)	GENERATION BATTERIES	3,746	2,471	126	685	78	70	90	140	14	53	18	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,384	913	47	253	29	26	33	52	5	20	7	D-3A
(11)	GENERAL PROPERTY	7,697	5,078	259	1,407	160	144	185	288	29	110	37	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	51,148	33,745	1,723	9,348	1,066	958	1,231	1,911	194	728	244	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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	25,717	16,967	866	4,700	536	481	619	961	97	366	123	D-3A
(21)	GENERAL PROPERTY	10,649	7,026	359	1,946	222	199	256	398	40	152	51	P-8B
(22)	TOTAL - EHV	36,366	23,993	1,225	6,647	758	681	875	1,359	138	518	174	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	36,366	23,993	1,225	6,647	758	681	875	1,359	138	518	174	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29)	DISTRIBUTION - Other	666	455	25	132	8	15	16	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	8,862	6,061	334	1,751	105	194	217	92	0	25	83	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,325	3,642	201	1,052	63	117	131	55	0	15	50	P-9
(32)	DISTRIBUTION - OH Lines	6,282	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33)	DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	27,744	18,974	1,045	5,482	329	608	680	289	0	78	259	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,482	0	0	0	0	0	0	0	0	0	4,482	Direct
(38)	GENERAL PROPERTY	15,035	10,282	566	2,971	178	329	369	156	0	42	140	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	70,551	45,185	2,488	13,055	784	1,447	1,620	688	0	186	5,097	
(41)													
(42)	**TOTAL DEMAND**	**158,064**	**102,923**	**5,436**	**29,050**	**2,607**	**3,085**	**3,726**	**3,957**	**332**	**1,432**	**5,515**	

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	25,738	13,095	887	5,553	874	637	1,086	1,675	1,441	298	193	E-1A
(5)	HYDRO PRODUCTION	8,895	4,526	307	1,919	302	220	375	579	498	103	67	E-1A
(6)	WIND PRODUCTION	7,134	3,630	246	1,539	242	177	301	464	399	83	54	E-1A
(7)	LM6000 PRODUCTION	3,764	1,915	130	812	128	93	159	245	211	44	28	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,545	786	53	333	52	38	65	101	87	18	12	E-1A
(9)	GENERATION BATTERIES	4,601	2,341	159	993	156	114	194	300	258	53	35	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,701	865	59	367	58	42	72	111	95	20	13	E-1A
(11)	GENERAL PROPERTY	9,456	4,811	326	2,040	321	234	399	615	529	110	71	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	62,835	31,969	2,165	13,555	2,133	1,555	2,650	4,090	3,518	728	472	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(17)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11A
(18)	TOTAL - HV	0	0	0	0	0	0	0	0	0	0	0	
(19)													
(20)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(21)	GENERAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	P-11B
(22)	TOTAL - EHV	0	0	0	0	0	0	0	0	0	0	0	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	0	0	0	0	0	0	0	0	0	0	0	
(25)													
(26)	**TOTAL ENERGY**	**62,835**	**31,969**	**2,165**	**13,555**	**2,133**	**1,555**	**2,650**	**4,090**	**3,518**	**728**	**472**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33)	DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,155	13,533	770	519	1	98	8	2	0	0	224	P-12
(36)	DISTRIBUTION - OH Lines	5,638	5,035	286	193	0	36	3	1	0	0	83	P-12
(37)	DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40)	DISTRIBUTION -Meters	7,942	7,092	403	272	1	51	4	1	0	0	117	P-12
(41)	GENERAL PROPERTY	10,914	9,746	554	374	1	71	6	1	0	0	161	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	48,092	42,945	2,443	1,646	3	311	27	6	0	0	711	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)													
(51)	**TOTAL CUSTOMER**	**54,342**	**48,526**	**2,760**	**1,860**	**4**	**352**	**30**	**7**	**0**	**0**	**803**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$275,241**	**$183,418**	**$10,361**	**$44,465**	**$4,743**	**$4,992**	**$6,407**	**$8,054**	**$3,849**	**$2,160**	**$6,790**	

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	620,862	602,234	0.970	5,864	15,602	21,466	0	-	0	175	-	175	13,295	8,346	21,641	12,896	8,096	20,992
(2) SMALL GENERAL	35,975	37,156	1.033	322	876	1,198	0	-	0	9	-	9	741	465	1,207	766	481	1,246
(3) GENERAL	152,067	158,234	1.041	1,708	359	2,066	0	-	0	48	-	48	1,299	816	2,115	1,352	849	2,201
(4) GENERAL LARGE	17,509	18,202	1.040	152	0	153	0	-	0	6	-	6	97	61	158	101	63	165
(5) SMALL INDUSTRIAL	17,060	17,752	1.041	189	67	256	0	-	0	5	-	5	160	100	261	167	105	271
(6) MEDIUM INDUSTRIAL	22,344	23,231	1.040	224	3	227	0	-	0	6	-	6	144	90	234	149	94	243
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	19,390	20,098	1.037				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,717	10,485	6.108	124	1	124							76	48	124	466	292	758
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,200	8,530	1.040	36	0	36	0	-	0	4	-	4	25	15	40	26	16	42
(12) UNMETERED	15,849	15,834	0.999	80	316	396	0	-	0	1	-	1	244	153	397	244	153	397
(13) SUB-TOTAL	909,255	901,271	0.991	8,699	17,224	25,923	0	-	0	264	-	264	16,087	10,099	26,187	16,172	10,152	26,324
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	25,924	NA	NA	0	NA	NA	265	16,089	10,100	26,189	16,174	10,153.1	26,327

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed Costs						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$784,077	$368,319.4	$38,506	$56,202	$27,513	$122,221	$490,541	5,213,777	---	9.409	---
(2)	Reliability (Demand)	652,552	$111,073.1	44,420	62,665	22,897	129,982	241,055	11,807,265	$20.416	---	---
(3)	**Total Generation**	$1,436,629	$479,393	$82,926	$118,867	$50,410	$252,203	$731,596		$20.416	9.409	$0.000
(4)	MWh Sales		5,213,777	5,213,777	5,213,777	5,213,777	5,213,777	5,213,777				
(5)	MWh Energy Requirement		5,644,779									
(6)	kW 3 CP		6,624,104									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.195	1.591	2.280	0.967	4.837	14.032				
	Transmission/Distribution											
(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	646,910	0	24,373	44,975	22,700	92,047	92,047	11,807,265	$7.796	---	---
(13)	**Total Transmission**	$646,910	$0	$24,373	$44,975	$22,700	$92,047	$92,047		$7.796	-	$0.000
(14)	Delivery -- Dist. (Demand)	700,088	0	$12,254	67,801	24,565	104,621	104,621	11,807,265	$8.861	---	---
(15)	Delivery -- Dist. (Customer)	725,954	0	$47,947	66,387	25,473	139,808	139,808	5,867,114	---	---	$23.829
(16)	**Total Distribution**	1,426,042	0	60,202	134,188	50,039	244,428	244,428		$8.861	-	$23.829
(17)	**Total Transmission/Distribution**	$2,072,952	$0	$84,575	$179,163	$72,738	$336,475	$336,475		$16.657	-	$23.829
(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	1.622	3.436	1.395	6.454	6.454				
	Retail											
(20)	Customer -- Field		0	$4,141			$4,141	$4,141	5,867,114	0.000	0.000	$0.706
(21)	Customer -- Head Office	159,492	0	1,638	9,703	5,706	17,047	17,047	5,867,114	0.000	0.000	$2.906
(22)	**Total Customer**	159,492	0	5,780	9,703	5,706	21,189	21,189	5,867,114	$0.000	-	$3.612
(23)	Marketing		0	10,995			10,995	10,995	5,867,114	0.000	0.000	$1.874
(24)	**Total Retail**	$159,492	$0	$16,774	$9,703	$5,706	$32,183	32,183	5,867,114	0	-	$5.486
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost ($/month)		---	$2.859			$2.859	$2.859				
(27)	**TOTAL**	**$3,669,074**	**$479,392.6**	**$184,275**	**$307,733**	**$128,854**	**$620,862**	**$1,100,254**		$37.073	9.409	$29.315
(28)	**Unit Cost (cents/kW.h)**		**9.195**	**3.534**	**5.902**	**2.471**	**11.908**	**21.103**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,104	$25,098	$2,639	$3,806	$1,863	$8,309	$33,407	353,434	---	9.452	---
(2)	Reliability (Demand)	33,313	$5,670	2,299	3,199	1,169	6,667	12,337	748,952	$16.473	---	---
(3)	**Total Generation**	$86,417	$30,768	$4,938	$7,006	$3,032	$14,976	$45,744		$16.473	9.452	$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)		8.705	1.397	1.982	0.858	4.237	12.943				
	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	33,025	0	1,251	2,296	1,159	4,706	4,706	748,952	$6.283	---	---
(13)	**Total Transmission**	$33,025	$0	$1,251	$2,296	$1,159	$4,706	$4,706		$6.283	-	$0.000
(14)	Delivery -- Dist. (Demand)	38,553	0	676	3,734	1,353	5,763	5,763	748,952	$7.694	---	---
(15)	Delivery -- Dist. (Customer)	41,264	0	2,713	3,775	1,448	7,936	7,936	329,312	---	---	$24.099
(16)	**Total Distribution**	79,817	0	3,389	7,509	2,801	13,699	13,699		$7.694	-	$24.099
(17)	**Total Transmission/Distribution**	$112,842	$0	$4,640	$9,805	$3,960	$18,405	$18,405		$13.977	-	$24.099
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.313	2.774	1.120	5.207	5.207				
	Retail											
(20)	Customer -- Field		0	$808			$808	$808	329,312	0.000	0.000	$2.454
(21)	Customer -- Head Office	10,725	0	201	539	306	1,046	1,046	329,312	0.000	0.000	$3.177
(22)	**Total Customer**	10,725	0	1,009	539	306	1,854	1,854	329,312	$0.000	-	$5.631
(23)	Marketing		0	740			740	740	329,312	0.000	0.000	$2.247
(24)	**Total Retail**	$10,725	$0	$1,749	$539	$306	$2,594	2,594	329,312	0	-	$7.878
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost ($/month)		---	$5.311			$5.311	$5.311				
(27)	**TOTAL**	**$209,984**	**$30,768**	**$11,327**	**$17,350**	**$7,297**	**$35,975**	**$66,743**		$30.450	9.452	$31.977
(28)	**Unit Cost (cents/kW.h)**		**8.705**	**3.205**	**4.909**	**2.065**	**10.179**	**18.884**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$332,466	$157,583	$16,457	$23,831	$11,666	$51,954	$209,538	2,219,406	---	9.441	---
(2)	Reliability (Demand)	180,772	$30,770	12,462	17,360	6,343	36,165	66,935	4,096,798	$16.338	---	---
(3)	**Total Generation**	$513,238	$188,353	$28,919	$41,191	$18,009	$88,119	$276,472		$16.338	9.441	$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)		8.487	1.303	1.856	0.811	3.970	12.457				
	Transmission/Distribution											
(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	179,209	0	6,787	12,459	6,288	25,534	25,534	4,096,798	$6.233	---	---
(13)	**Total Transmission**	$179,209	$0	$6,787	$12,459	$6,288	$25,534	$25,534		$6.233	-	$0.000
(14)	Delivery -- Dist. (Demand)	202,286	0	3,595	19,589	7,098	30,283	30,283	4,096,798	$7.392	---	---
(15)	Delivery -- Dist. (Customer)	27,189	0	1,297	2,530	954	4,781	4,781	134,880	---	---	$35.443
(16)	**Total Distribution**	229,475	0	4,892	22,119	8,052	35,063	35,063		$7.392	-	$35.443
(17)	**Total Transmission/Distribution**	$408,684	$0	$11,679	$34,578	$14,340	$60,597	$60,597		$13.625	-	$35.443
(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	0.526	1.558	0.646	2.730	2.730				
	Retail											
(20)	Customer -- Field		0	$777			$777	$777	134,880	0.000	0.000	$5.764
(21)	Customer -- Head Office	21,123	0	317	689	703	1,710	1,710	134,880	0.000	0.000	$12.677
(22)	**Total Customer**	21,123	0	1,095	689	703	2,487	2,487	134,880	$0.000	-	$18.441
(23)	Marketing		0	863			863	863	134,880	0.000	0.000	$6.401
(24)	**Total Retail**	$21,123	$0	$1,958	$689	$703	$3,351	3,351	134,880	0	-	$24.842
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost ($/month)		---	$14.519			$14.519	$14.519				
(27)	**TOTAL**	**$943,046**	**$188,353**	**$42,556**	**$76,458**	**$33,053**	**$152,067**	**$340,420**		$29.963	9.441	$60.285
(28)	**Unit Cost (cents/kW.h)**		**8.487**	**1.917**	**3.445**	**1.489**	**6.852**	**15.338**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$52,309	$24,967	$2,542	$3,750	$1,835	$8,127	$33,094	358,568	---	9.229	---
(2)	Reliability (Demand)	20,606	$3,507	1,393	1,979	723	4,095	7,603	638,846	$11.900	---	---
(3)	**Total Generation**	$72,915	$28,474	$3,935	$5,728	$2,559	$12,222	$40,696		$11.900	9.229	$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)		7.941	1.098	1.598	0.714	3.409	11.350				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	358,568	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	358,568		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	638,846	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	20,428	0	768	1,420	717	2,905	2,905	638,846	$4.546	---	---
(13)	**Total Transmission**	$20,428	$0	$768	$1,420	$717	$2,905	$2,905		$4.546	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,219	0	353	1,178	429	1,960	1,960	638,846	$3.067	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.077
(16)	**Total Distribution**	12,274	0	355	1,183	431	1,968	1,968		$3.067	-	$37.077
(17)	**Total Transmission/Distribution**	$32,702	$0	$1,122	$2,603	$1,147	$4,873	$4,873		$7.613	-	$37.077
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.313	0.726	0.320	1.359	1.359				
	Retail											
(20)	Customer -- Field		0	$28			$28	$28	240	0.000	0.000	$118.204
(21)	Customer -- Head Office	2,247	0	192	53	80	325	325	240	0.000	0.000	$1,356.118
(22)	**Total Customer**	2,247	0	220	53	80	354	354	240	$0.000	-	$1,474.322
(23)	Marketing		0	60			60	60	240	0.000	0.000	$250.711
(24)	**Total Retail**	$2,247	$0	$281	$53	$80	$414	414	240	0	-	$1,725.033
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,169.271			$1,169.271	$1,169.271				
(27)	**TOTAL**	**$107,864**	**$28,474**	**$5,339**	**$8,384**	**$3,786**	**$17,509**	**$45,983**		$19.513	9.229	$1,762.110
(28)	**Unit Cost (cents/kW.h)**		**7.941**	**1.489**	**2.338**	**1.056**	**4.883**	**12.824**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,150	$18,119	$1,888	$2,735	$1,339	$5,961	$24,080	255,142	---	9.438	---
(2)	Reliability (Demand)	18,518	$3,152	1,279	1,778	650	3,707	6,859	488,281	$14.047	---	---
(3)	**Total Generation**	$56,668	$21,271	$3,167	$4,513	$1,988	$9,668	$30,939		$14.047	9.438	$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)		8.337	1.241	1.769	0.779	3.789	12.126				
	Transmission/Distribution											
(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	18,358	0	696	1,276	644	2,616	2,616	488,281	$5.358	---	---
(13)	**Total Transmission**	$18,358	$0	$696	$1,276	$644	$2,616	$2,616		$5.358	-	$0.000
(14)	Delivery -- Dist. (Demand)	22,418	0	396	2,171	787	3,354	3,354	488,281	$6.869	---	---
(15)	Delivery -- Dist. (Customer)	5,139	0	237	478	180	895	895	25,219	---	---	$35.505
(16)	**Total Distribution**	27,558	0	633	2,649	967	4,250	4,250		$6.869	-	$35.505
(17)	**Total Transmission/Distribution**	$45,915	$0	$1,329	$3,926	$1,611	$6,866	$6,866		$12.227	-	$35.505
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.521	1.539	0.631	2.691	2.691				
	Retail											
(20)	Customer -- Field		0	$115			$115	$115	25,219	0.000	0.000	$4.559
(21)	Customer -- Head Office	2,736	0	107	101	88	295	295	25,219	0.000	0.000	$11.711
(22)	**Total Customer**	2,736	0	222	101	88	410	410	25,219	$0.000	-	$16.270
(23)	Marketing		0	116			116	116	25,219	0.000	0.000	$4.617
(24)	**Total Retail**	$2,736	$0	$338	$101	$88	$527	527	25,219	0	-	$20.887
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost ($/month)		---	$13.403			$13.403	$13.403				
(27)	**TOTAL**	**$105,319**	**$21,271**	**$4,834**	**$8,539**	**$3,687**	**$17,060**	**$38,332**		$26.274	9.438	$56.392
(28)	**Unit Cost (cents/kW.h)**		**8.337**	**1.894**	**3.347**	**1.445**	**6.687**	**15.024**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$64,997	$30,911	$3,160	$4,659	$2,281	$10,099	$41,010	438,585	---	9.351	---
(2)	Reliability (Demand)	23,804	$4,052	1,610	2,286	835	4,731	8,782	694,524	$12.645	---	---
(3)	**Total Generation**	$88,801	$34,963	$4,769	$6,945	$3,116	$14,830	$49,793		$12.645	9.351	$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)		7.972	1.087	1.583	0.710	3.381	11.353				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	438,585	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	438,585		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	694,524	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	23,598	0	887	1,641	828	3,355	3,355	694,524	$4.831	---	---
(13)	**Total Transmission**	$23,598	$0	$887	$1,641	$828	$3,355	$3,355		$4.831	-	$0.000
(14)	Delivery -- Dist. (Demand)	25,126	0	476	2,432	882	3,790	3,790	694,524	$5.456	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	$34.301
(16)	**Total Distribution**	25,565	0	492	2,473	897	3,862	3,862		$5.456	-	$34.301
(17)	**Total Transmission/Distribution**	$49,163	$0	$1,378	$4,114	$1,725	$7,217	$7,217		$10.287	-	$34.301
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.314	0.938	0.393	1.646	1.646				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	2,105	0.000	0.000	$25.131
(21)	Customer -- Head Office	4,150	0	-93	101	148	156	156	2,105	0.000	0.000	$73.919
(22)	**Total Customer**	4,150	0	-40	101	148	208	208	2,105	$0.000	-	$99.050
(23)	Marketing		0	88			88	88	2,105	0.000	0.000	$41.960
(24)	**Total Retail**	$4,150	$0	$49	$101	$148	$297	297	2,105	0	-	$141.010
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost ($/month)		---	$23.134			$23.134	$23.134				
(27)	**TOTAL**	**$142,114**	**$34,963**	**$6,196**	**$11,159**	**$4,989**	**$22,344**	**$57,307**		$22.932	9.351	$175.311
(28)	**Unit Cost (cents/kW.h)**		**7.972**	**1.413**	**2.544**	**1.137**	**5.095**	**13.066**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$100,315	$47,796	$4,876	$7,191	$3,520	$15,586	$63,383	697,603	---	9.086	---
(2)	Reliability (Demand)	36,949	$6,289	2,498	-7,617	1,297	-3,822	2,467	1,151,424	$2.143	---	---
(3)	**Total Generation**	$137,264	$54,086	$7,374	-$426	$4,816	$11,764	$65,850		$2.143	9.086	$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.753	1.057	-0.061	0.690	1.686	9.439				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	36,630	0	1,376	2,547	1,285	5,208	5,208	1,151,424	$4.523	---	---
(13)	**Total Transmission**	$36,630	$0	$1,376	$2,547	$1,285	$5,208	$5,208		$4.523	-	$0.000
(14)	Delivery -- Dist. (Demand)	10,711	0	292	1,033	376	1,701	1,701	1,151,424	$1.477	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	$35.517
(16)	**Total Distribution**	10,807	0	295	1,042	379	1,717	1,716.58		$1.477	-	$35.517
(17)	**Total Transmission/Distribution**	$47,437	$0	$1,671	$3,589	$1,665	$6,925	$6,925		$6.000	-	$35.517
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.240	0.514	0.239	0.993	0.993				
	Retail											
(20)	Customer -- Field		0	$50			$50	$50	434	0.000	0.000	$115.753
(21)	Customer -- Head Office	4,119	0	314	97	147	559	559	434	0.000	0.000	$1,287.370
(22)	**Total Customer**	4,119	0	364	97	147	609	609	434	$0.000	-	$1,403.123
(23)	Marketing		0	92			92	92	434	0.000	0.000	$211.603
(24)	**Total Retail**	$4,119	$0	$456	$97	$147	$701	701	434	0	-	$1,614.726
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost ($/month)		---	$1,051.376			$1,051.376	$1,051.376				
(27)	**TOTAL**	**$188,820**	**$54,086**	**$9,502**	**$3,260**	**$6,628**	**$19,390**	**$73,475**		$8.143	9.086	$1,650.243
(28)	**Unit Cost (cents/kW.h)**		**7.753**	**1.362**	**0.467**	**0.950**	**2.779**	**10.533**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$86,275	$41,270	$4,192	$6,184	$3,027	$13,404	$54,673	606,760	---	9.011	---
(2)	Reliability (Demand)	3,749	$638	$253	360	132	745	1,383	1,649,303	$0.839	---	---
(3)	**Total Generation**	$90,024	$41,908	$4,446	$6,544	$3,159	$14,149	$56,056		$0.839	9.011	$0.000
(4)	MWh Sales		606,760	606,760	606,760	606,760	606,760	606,760				
(5)	MWh Energy Requirement		621,114									
(6)	kW 3 CP		25,013									
(7)	kW 12 NCP		1,649,303									
(8)	Unit Cost (cents/kW.h)		6.907	0.733	1.079	0.521	2.332	9.239				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	606,760	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	606,760		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,649,303	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	3,716	0	140	258	130	528	528	1,649,303	$0.320	---	---
(13)	**Total Transmission**	$3,716	$0	$140	$258	$130	$528	$528		$0.320	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	1,649,303	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	2	0	0	0	0	0	0	12	---	---	$25.301
(16)	**Total Distribution**	2	0	0	0	0	0	0		$0.000	-	$25.301
(17)	**Total Transmission/Distribution**	$3,718	$0	$140	$259	$130	$529	$529		$0.320	-	$25.301
(18)	kW.h Sold		0	606,760	606,760	606,760	606,760	606,760				
(19)	Unit Cost (cents/kW.h)		NA	0.023	0.043	0.022	0.087	0.087				
	Retail											
(20)	Customer -- Field		0	$42			$42	$42	12	0.000	0.000	$3,530.824
(21)	Customer -- Head Office	0	0	-7	0	0	-7	-7	12	0.000	0.000	-$562.363
(22)	**Total Customer**	0	0	36	0	0	36	36	12	$0.000	-	$2,968.461
(23)	Marketing		0	80			80	80	12	0.000	0.000	$6,660.372
(24)	**Total Retail**	$0	$0	$116	$0	$0	$116	116	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$9,627.357			$9,627.357	$9,627.357				
(27)	**TOTAL**	**$93,742**	**$41,908**	**$4,701**	**$6,803**	**$3,289**	**$14,793**	**$56,701**		$1.159	9.011	$25.301
(28)	**Unit Cost (cents/kW.h)**		**6.907**	**0.775**	**1.121**	**0.542**	**2.438**	**9.345**				

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	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$17,856	$8,368	$869	$1,280	$627	$2,775	$11,143	124,528	---	8.948	---
(2)	Reliability (Demand)	14,078	$2,396	952	1,352	494	2,798	5,194	288,787	$17.986	---	---
(3)	**Total Generation**	$31,934	$10,764	$1,821	$2,632	$1,121	$5,573	$16,337		$17.986	8.948	$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)		8.644	1.462	2.113	0.900	4.475	13.119				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	124,528	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	124,528		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	288,787	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	13,957	0	524	970	490	1,984	1,984	288,787	$6.872	---	---
(13)	**Total Transmission**	$13,957	$0	$524	$970	$490	$1,984	$1,984		$6.872	-	$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	$1.613	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$38.142
(16)	**Total Distribution**	2,908	0	84	280	102	466	466		$1.613	-	$38.142
(17)	**Total Transmission/Distributior**	$16,864	$0	$608	$1,251	$592	$2,451	$2,451		$8.485	-	$38.142
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.489	1.004	0.475	1.968	1.968				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	12	0.000	0.000	$102.531
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	$13,963.895
(22)	**Total Customer**	773	0	123	18	28	169	169	12	$0.000	-	$14,066.426
(23)	Marketing		0	7			7	7	12	0.000	0.000	$567.609
(24)	**Total Retail**	$773	$0	$130	$18	$28	$176	176	12	0	-	$14,634.035
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$10,818.209			$10,818.209	$10,818.209				
(27)	**TOTAL**	**$49,571**	**$10,764**	**$2,559**	**$3,901**	**$1,740**	**$8,200**	**$18,964**		$26.471	8.948	$14,672.177
(28)	**Unit Cost (cents/kW.h)**		**8.644**	**2.055**	**3.132**	**1.397**	**6.584**	**15.228**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,567	$5,497	$562	$829	$406	$1,797	$7,294	77,000	---	9.473	---
(2)	Reliability (Demand)	4,724	$804	319	454	166	939	1,743	206,936	$8.423	---	---
(3)	**Total Generation**	$16,291	$6,301	$882	$1,283	$572	$2,736	$9,037		$8.423	9.473	$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)		8.183	1.145	1.666	0.742	3.554	11.736				
	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	4,683	0	176	326	164	666	666	206,936	$3.218	---	---
(13)	**Total Transmission**	$4,683	$0	$176	$326	$164	$666	$666		$3.218	-	$0.000
(14)	Delivery -- Dist. (Demand)	45,154	0	963	6,552	1,584	9,099	9,099	206,936	$43.972	---	---
(15)	Delivery -- Dist. (Customer)	12,170	0	941	1,103	427	2,471	2,471	118,832	---	---	$20.792
(16)	**Total Distribution**	57,324	0	1,904	7,655	2,011	11,570	11,570		$43.972	-	$20.792
(17)	**Total Transmission/Distribution**	$62,008	$0	$2,080	$7,980	$2,176	$12,236	$12,236		$47.190	-	$20.792
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.701	10.364	2.826	15.891	15.891				
	Retail											
(20)	Customer -- Field		0	$481			$481	$481	118,832	0.000	0.000	$4.046
(21)	Customer -- Head Office	1,504	0	-246	134	54	-58	-58	118,832	0.000	0.000	-$0.490
(22)	**Total Customer**	1,504	0	235	134	54	423	423	118,832	$0.000	-	$3.556
(23)	Marketing		0	454			454	454	118,832	0.000	0.000	$3.819
(24)	**Total Retail**	$1,504	$0	$689	$134	$54	$876	876	118,832	0	-	$7.375
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost ($/month)		---	$5.795			$5.795	$5.795				
(27)	**TOTAL**	**$79,803**	**$6,301**	**$3,650**	**$9,397**	**$2,801**	**$15,849**	**$22,150**		$55.613	9.473	$28.167
(28)	**Unit Cost (cents/kW.h)**		**8.183**	**4.741**	**12.204**	**3.638**	**20.583**	**28.766**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,541,117	$727,928.405	$75,691	$110,467	$54,076	$240,234	$968,163	10,344,803	---	9.359	---
(2)	Reliability (Demand)	989,064	$168,352.093	67,486	83,815	34,705	186,006	354,358	21,771,116	$16.277	---	---
(3)	**Total Generation**	$2,530,181	$896,280.498	$143,177	$194,282	$88,782	$426,240	$1,322,521		$16.277	9.359	$0.000
(4)	MWh Sales		10,344,803	10,344,803	10,344,803	10,344,803	10,344,803	10,344,803				
(5)	MWh Energy Requirement		11,094,903									
(6)	kW 3 CP		8,869,322									
(7)	kW 12 NCP		21,771,116									
(8)	Unit Cost (cents/kW.h)		8.664	1.384	1.878	0.858	4.120	12.784				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	10,344,803	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	10,344,803		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	21,771,116	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	980,513	0	36,977	68,167	34,405	139,550	139,550	21,771,116	$6.410	---	---
(13)	**Total Transmission**	$980,513	$0	$36,977	$68,167	$34,405	$139,550	$139,550		$6.410	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,059,461	0	19,090	104,770	37,176	161,036	161,036	21,771,116	$7.397	---	---
(15)	Delivery -- Dist. (Customer)	812,312	0	53,156	74,329	28,503	155,988	155,988	6,478,160	---	---	$24.079
(16)	**Total Distribution**	1,871,773	0	72,246	179,099	65,679	317,024	317,024		$7.397	-	$24.079
(17)	**Total Transmission/Distribution**	$2,852,286	$0	$109,223	$247,266	$100,084	$456,573	$456,573		$13.807	-	$24.079
(18)	kW.h Sold		---	10,344,803	10,344,803	10,344,803	10,344,803	10,344,803				
(19)	Unit Cost (cents/kW.h)		---	1.056	2.390	0.967	4.414	4.414				
	Retail											
(20)	Customer -- Field		0	$6,498	0	0	$6,498	$6,498	6,478,160	0.000	0.000	$1.003
(21)	Customer -- Head Office	206,870	0	2,546	11,436	7,259	21,241	21,241	6,478,160	0.000	0.000	$3.279
(22)	**Total Customer**	206,870	0	9,044	11,436	7,259	27,739	27,739	6,478,160	$0.000	-	$4.282
(23)	Marketing		0	13,495	0	0	13,495	13,495	6,478,160	0.000	0.000	$2.083
(24)	**Total Retail**	$206,870	$0	$22,539	$11,436	$7,259	$41,234	41,234	6,478,160	0	-	$6.365
(25)	Total Customers x 12 months		---	6,478,160			6,478,160	6,478,160				
(26)	Unit Cost ($/month)		---	$3.479			$3.479	$3.479				
(27)	**TOTAL**	**$5,589,337**	**$896,280.498**	**$274,939**	**$452,984**	**$196,125**	**$924,048**	**$1,820,328**		$30.084	9.359	$30.444
(28)	**Unit Cost (cents/kW.h)**		**8.664**	**2.658**	**4.379**	**1.896**	**8.932**	**17.597**				

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	$1,063,860
(4)	SMALL GENERAL	68,733
(5)	GENERAL	353,226
(6)	LARGE GENERAL	47,694
(7)	SMALL INDUSTRIAL	39,777
(8)	MEDIUM INDUSTRIAL	59,451
(9)	LARGE INDUSTRIAL	76,124
(10)	ELI 2P-RTP	85,438
(11)	MUNICIPAL	19,666
(12)	UNMETERED	22,087
(13)	SUB-TOTAL	**1,836,054.9**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,873,661**
(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	831
(37)	OTHER REVENUE	4,496
(38)	**TOTAL**	**44,848.6**
(39)	**TOTAL REVENUE**	**1,918,510**
(40)	**TOTAL OPERATING EXPENSES**	**$1,713,962**
(41)	RETAINED EARNINGS	$204,548

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4) % RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6) % RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,599,055	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	25,013	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	D-4
(13) MW.h GEN. & PURCH.	11,094,903	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	621,114	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	11,094,903	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	621,114	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	E-1B
(17) AVERAGE CUSTOMERS	539,847	488,926	27,443	11,240	20	2,102	175	36	1	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	583,077	488,926	27,443	56,200	-	10,508	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.85%	4.71%	9.64%	0.00%	1.80%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,793,946,820	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	54.09%	3.82%	21.11%	2.93%	2.33%	4.00%	4.47%	3.95%	0.33%	2.97%	
(14) % RESPONSIBILITY	100.00%	81.47%	5.48%	6.40%	0.45%	0.86%	0.65%	0.68%	0.59%	0.05%	3.36%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,740,665,634	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	70,794,480	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	55.74%	3.94%	21.76%	3.02%	2.40%	4.12%	4.61%	4.07%	0.34%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.33%	5.68%	6.61%	0.46%	0.89%	0.67%	0.70%	0.61%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,767	476,846	27,443	11,240	20	2,102	175	36	1	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	817,674		68,515	378,788	52,607	41,802	71,721	80,165	70,794	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.38%	46.33%	6.43%	5.11%	8.77%	9.80%	8.66%	0.00%	6.52%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.1%	30.5%	1.0%	4.5%	1.7%	1.5%	1.3%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.61%	8.73%	0.29%	1.29%	0.49%	0.44%	0.37%	0.00%	6.37%	C-8

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.	$209,262	$141,071	$7,748	$41,081	$3,667	$4,535	$5,393	$2,973	$0	$872	$1,923	
(2) % RESPONSIBILITY	100.00%	67.41%	3.70%	19.63%	1.75%	2.17%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3) POLE&WIRE INV.-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(4) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$393,210	$262,605	$14,368	$76,610	$8,153	$8,439	$10,363	$7,154	$0	$1,938	$3,579	
(6) % RESPONSIBILITY	100.00%	66.78%	3.65%	19.48%	2.07%	2.15%	2.64%	1.82%	0.00%	0.49%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(8) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9) SUBST. INVEST.-DMD.	$183,948	$121,533	$6,620	$35,530	$4,486	$3,903	$4,971	$4,181	$0	$1,067	$1,657	
(10) % RESPONSIBILITY	100.00%	66.07%	3.60%	19.32%	2.44%	2.12%	2.70%	2.27%	0.00%	0.58%	0.90%	P-5
(11) METER INVEST.-CUST	$70,426	$59,182	$3,758	$5,958	$34	$1,161	$265	$64	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	84.03%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$840,190	$554,330	$28,299	$153,562	$17,504	$15,730	$20,221	$31,388	$3,185	$11,959	$4,013	
(14) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$844,620	$557,252	$28,448	$154,372	$17,596	$15,813	$20,327	$31,553	$3,201	$12,022	$4,034	
(18) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	P-8B
(19) DEMAND - DIST. PLANT	$862,966	$590,189	$32,502	$170,515	$10,236	$18,898	$21,164	$8,982	$0	$2,434	$8,045	
(20) % RESPONSIBILITY	100.00%	68.39%	3.77%	19.76%	1.19%	2.19%	2.45%	1.04%	0.00%	0.28%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$1,032,173	$525,141	$35,567	$222,671	$35,034	$25,551	$43,532	$67,187	$57,783	$11,959	$7,747	
(24) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	P-10
(25) ENERGY - TRANS. PLT. - HV	$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%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(30) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-12
(31) CUSTOMER - RETAIL PLANT	$652,012	$582,229	$33,116	$22,314	$45	$4,219	$364	$80	$2	$2	$9,640	
(32) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$989,064	$652,552	$33,313	$180,772	$20,606	$18,518	$23,804	$36,949	$3,749	$14,078	$4,724	
(34) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	66.01%	3.37%	18.29%	2.08%	1.87%	2.41%	3.74%	0.33%	1.42%	0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$980,513	$646,910	$33,025	$179,209	$20,428	$18,358	$23,598	$36,630	$3,716	$13,957	$4,683	
(38) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,024,250	$700,088	$38,553	$202,286	$12,219	$22,418	$25,126	$10,711	$0	$2,905	$9,943	
(40) % RESPONSIBILITY	100.00%	68.35%	3.76%	19.75%	1.19%	2.19%	2.45%	1.05%	0.00%	0.28%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,541,117	$784,077	$53,104	$332,466	$52,309	$38,150	$64,997	$100,315	$86,275	$17,856	$11,567	
(44) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$812,312	$725,954	$41,264	$27,189	$55	$5,139	$439	$96	$2	$3	$12,170	
(6) % RESPONSIBILITY	100.00%	89.37%	5.08%	3.35%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.50%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$202,905	$159,492	$8,542	$19,652	$2,244	$2,458	$4,126	$4,114	$0	$773	$1,504	
(8) % RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9) POLES - DEMAND	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	
(10) % RESPONSIBILITY	100.0%	68.0%	3.7%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	
(12) % RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$49,912	$32,930	$1,681	$9,123	$1,040	$934	$1,201	$1,865	$189	$710	$238	
(14) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$265	$175	$9	$48	$6	$5	$6	$10	$1	$4	$1	
(18) % RESPONSIBILITY	100.00%	65.98%	3.37%	18.28%	2.08%	1.87%	2.41%	3.74%	0.38%	1.42%	0.48%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,849	$16,175	$888	$4,712	$435	$520	$622	$359	$0	$104	$1,034	
(20) % RESPONSIBILITY	100.00%	65.09%	3.57%	18.96%	1.75%	2.09%	2.50%	1.45%	0.00%	0.42%	4.16%	O-3
(21) ENG. - OPER.EXP. - GEN.	$61,317	$31,196	$2,113	$13,228	$2,081	$1,518	$2,586	$3,991	$3,433	$710	$460	
(22) % RESPONSIBILITY	100.00%	50.88%	3.45%	21.57%	3.39%	2.48%	4.22%	6.51%	5.60%	1.16%	0.75%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$64,170	$58,019	$3,267	$1,443	$2	$271	$18	$3	$0	$0	$1,147	
(28) % RESPONSIBILITY	100.00%	90.41%	5.09%	2.25%	0.00%	0.42%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,632	$23,501	$2,034	$3,257	$386	$449	$442	$625	$106	$156	$677	
(30) % RESPONSIBILITY	100.00%	74.29%	6.43%	10.30%	1.22%	1.42%	1.40%	1.98%	0.33%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$321,820	$212,220	$10,865	$58,948	$6,692	$6,041	$7,730	$12,000	$1,217	$4,572	$1,534	
(32) % RESPONSIBILITY	100.00%	65.94%	3.38%	18.32%	2.08%	1.88%	2.40%	3.73%	0.38%	1.42%	0.48%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	66.02%	3.38%	18.34%	2.08%	1.88%	2.40%	3.73%	0.26%	1.42%	0.48%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$68,568	$45,215	$2,315	$12,561	$1,426	$1,287	$1,647	$2,556	$259	$974	$327	
(36) % RESPONSIBILITY	100.00%	65.94%	3.38%	18.32%	2.08%	1.88%	2.40%	3.73%	0.38%	1.42%	0.48%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$129,701	$84,016	$4,628	$24,333	$1,613	$2,695	$3,054	$1,392	$0	$384	$7,586	
(38) % RESPONSIBILITY	100.00%	64.78%	3.57%	18.76%	1.24%	2.08%	2.35%	1.07%	0.00%	0.30%	5.85%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$920,283	$466,167	$31,757	$199,213	$31,470	$22,896	$38,992	$60,268	$51,996	$10,588	$6,935	
(40) % RESPONSIBILITY	100.00%	50.65%	3.45%	21.65%	3.42%	2.49%	4.24%	6.55%	5.65%	1.15%	0.75%	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.)	$138,731	$124,519	$7,060	$4,064	$7	$759	$59	$12	$0	$0	$2,249	
(2)	% RESPONSIBILITY	100.00%	89.76%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3)	TOT. EXP. -CUST. (RETAIL)	$43,097	$33,218	$2,576	$3,958	$439	$552	$542	$722	$106	$174	$811	
(4)	% RESPONSIBILITY	100.00%	77.08%	5.98%	9.18%	1.02%	1.28%	1.26%	1.68%	0.24%	0.40%	1.88%	O-14
(5)	CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6)	METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7)	CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8)	SECONDARY CUST. REVENUE	$461,736	$0	$68,733	$353,226	$0	$39,777	$0	$0	$0	$0	$0	
(9)	% RESPONSIBILITY	100.00%	0.00%	14.89%	76.50%	0.00%	8.61%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10)	REVENUE	$461,736	$0	$68,733	$353,226		$39,777	$0	$0	$0	$0	$0	
(11)	% ADVOCACY EXPENSE	100.00%	48.59%	7.65%	39.33%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12)	LATE PAYMENT CHARGE												
(13)	% RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14)	CONNECTION CHARGES AND METER REMOVAL												
(15)	% RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16)	NSF												
(17)	% RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18)	RETAIL SALES												
(19)	% RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

EXHIBIT 8C
PAGE 1 OF 1

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	199,101	85,232	23,203	57,575	33,092	-	
(2)	% RESPONSIBILITY	100.00%	42.81%	11.65%	28.92%	16.62%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,696,230	1,255,063	125,239	289,618	26,311	-	
(4)	% RESPONSIBILITY	100.00%	73.99%	7.38%	17.07%	1.55%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	4,956,569	2,227,474	932,123	1,753,988	42,983		
(6)	% RESPONSIBILITY	100.00%	44.9%	18.8%	35.4%	0.9%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,845,897	2,227,474	391,492	183,948	$42,983.28		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.3%	13.8%	6.5%	1.5%	0.0%	
(10)	INSURANCE PREMIUM	9,648	7,551	1,327	624	146	-	
(11)	COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12)	SUBTOAL	11,405	7,991	1,767	1,063	585	-	
(13)	% RESPONSIBILITY	100.00%	70.06%	15.49%	9.32%	5.13%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	67,440	19,067	86,507.2	0.780	86,507	0	0	0	86,507	67,440	0	0	0	67,440
(18)	TRANSMISSION	20,590	2,948	23,538.1	0.875	0	23,538	0	0	23,538	0	20,590	0	0	20,590
(19)	DISTRIBUTION	54,010	9,493	63,503.1	0.851	0	0	63,503	0	63,503	0	0	54,010	0	54,010
(20)	RETAIL	31,101	-3,925	27,176.0	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101
(21)	SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,507	23,538	63,503	27,176	200,724.5	67,440	20,590	54,010	31,101	173,140.9
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,338	134	309	28	1,808.4	943	94	218	20	1,274
(24)	CORP. SECRETARY	0	11,405	11,405.2	-	7,991	1,767	1,063	585	11,405.2	0	0	0	0	0
(25)	LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,731	372	861	78	5,043.0	1,392	139	321	29	1,882
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,619	462	1,110	576	3,766.6	750	214	514	267	1,746
(27)	REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,872	686	1,586	144	9,287.4	1,693	169	391	36	2,289
(28)	FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,101	675	1,468	106	7,350.5	2,727	361	785	57	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	19,713	5,366	13,316	7,654	46,048.8	8,233	2,241	5,562	3,197	19,233
(31)	HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,709	1,282	3,181	1,828	11,000.2	2,701	735	1,824	1,049	6,309
(32)	TOTAL	44,061	63,933	107,993.6	0.408	54,145	13,814	25,964	14,071	107,993.6	20,290	5,803	11,464	6,503	44,061
(33)	GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186
(34)	OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,158	860	2,133	1,226	7,377.5	6,276	1,708	4,239	2,437	14,660
(35)	SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,213	14,674	28,097	15,297	127,280.8	35,752	7,512	15,704	8,940	67,908
(36)	GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,720	38,212	91,600	42,473	328,005.3	103,192	28,102	69,714	40,041	241,048

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,590	54,010	0	0	
(38)		100%	0%	28%	72%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,394,809	0	844,620	1,550,189	0	0	
(39)		100%	0%	35%	65%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	143,001	57,944	106,348	0	0	
(40)	% RESPONSIBILITY	100%	47%	19%	35%	0%	0%	**F - 8**

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	66.0%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.4%
(3) GENERAL	2,219,406	7.8%	2,393,511	470,705	82.7%	389,273	11.1%	432,607	63.16%	1,206,116	18.3%
(4) GENERAL LARGE	358,568	5.0%	376,587	62,748	70.3%	44,117	6.8%	47,132	91.21%	137,482	2.1%
(5) SMALL INDUSTRIAL	255,142	7.7%	274,652	51,659	70.4%	36,368	14.0%	41,444	75.65%	123,550	1.9%
(6) MEDIUM INDUSTRIAL	438,585	6.7%	467,931	69,240	81.6%	56,500	10.9%	62,638	85.28%	158,818	2.4%
(7) LARGE INDUSTRIAL	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.7%
(8) PHP	606,760	2.4%	621,114	199,370	4.0%	8,000	4.3%	8,343	849.82%	25,013	0.4%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	77,000	8.2%	83,275	21,371	51.0%	10,903	14.1%	12,443	76.40%	31,520	0.5%
(11) SUB-TOTAL	10,344,803	7.3%	11,094,903	2,667,050	76.4%	2,037,930	12.7%	2,297,508	55.12674%	6,599,055	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	306,059	0	313,897	94,296	2	53,819	0	56,516	1	178,670	
(19) TOTAL Bfr EXPORT	10,650,862	7.1%	11,408,800	2,761,346	75.8%	2,091,748	12.5%	2,354,024	55.33%	6,777,725	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,650,862	7.1%	11,408,800	2,761,346	75.8%	2,091,748	12.5%	2,354,024	55.33%	6,777,725	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	67,563	4.2%	70,392	17,910	92.2%	16,512	4.2%	17,203	44.8%	51,011	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(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	358,568	4.8%	376,587	62,748	70.3%	44,117	4.8%	47,132	86.8%	137,482	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2026

	(1) 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	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(8) ELI 2P-RTP	35,459	2.55%	36,361	8,000	100.0%	8,000	4.29%	8,343	585.76%
(9) MUNICIPAL	17,206	3.42%	17,794	31,639	96.6%	30,554	4.29%	31,866	75.05%
(10) UNMETERED	6,586	8.69%	7,158	16,774	65.0%	10,903	14.13%	12,443	77.32%
(11) SUB-TOTAL	1,124,999	7.94%	1,214,354	2,446,460	83.3%	2,037,930	12.74%	2,297,508	71.04%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	25,649	19.5%	26,373	89,676	182.9%	53,819	18.52%	56,516	0.00%
(18) TOTAL Bfr EXPORT	1,150,649	7.83%	1,240,726	2,536,136.78	82.48%	2,091,748	12.54%	2,354,024	70.8%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,150,649	7.83%	1,240,726	2,536,137	82.48%	2,091,748	12.54%	2,354,024	70.8%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 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	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) ELI 2P-RTP	29,784	2.53%	30,538	8,000	100.0%	8,000	4.02%	8,322	546.10%
(9) MUNICIPAL	15,129	3.41%	15,645	32,826	96.8%	31,787	4.02%	33,064	70.41%
(10) UNMETERED	6,343	8.64%	6,891	16,063	25.0%	4,016	13.23%	4,547	225.53%
(11) SUB-TOTAL	1,040,678	7.9%	1,123,189	2,226,694	89.6%	1,994,003	11.88%	2,230,824	74.92%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	24,335	19.4%	25,020	94,092	175.2%	60,909	17.97%	63,763	0.00%
(18) TOTAL Bfr EXPORT	1,065,013	7.8%	1,148,208	2,320,785.97	88.5%	2,054,912	11.66%	2,294,588	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,065,013	7.8%	1,148,208	2,320,786	88.5%	2,054,912	11.66%	2,294,588	74%

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	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) ELI 2P-RTP	53,478	2.56%	54,846	199,370	67.7%	135,000	3.33%	139,489	52.85%
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	6,356	8.73%	6,912	14,297	11.0%	1,573	10.95%	1,745	532.42%
(11) SUB-TOTAL	1,041,479	7.9%	1,123,314	2,128,880	86.2%	1,834,051	9.32%	2,005,063	75.30%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	21,169	19.6%	21,762	89,204	178.7%	60,139	16.58%	62,593	0.00%
(18) TOTAL Bfr EXPORT	1,062,648	7.8%	1,145,076	2,218,084.14	85.4%	1,894,191	9.16%	2,067,656	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,062,648	7.8%	1,145,076	2,218,084	85.4%	1,894,191	9.16%	2,067,656	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) ELI 2P-RTP	51,634	2.39%	52,869	193,186	69.9%	135,000	2.92%	138,942	52.85%
(9) MUNICIPAL	9,981	3.25%	10,306	24,061	88.4%	21,281	2.92%	21,902	65.35%
(10) UNMETERED	6,257	8.18%	6,769	17,780	11.0%	1,956	9.61%	2,144	438.56%
(11) SUB-TOTAL	846,871	7.2%	908,133	1,855,297	84.4%	1,566,369	8.06%	1,692,632	74.52%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	25,054	18.6%	25,726	73,291	200.6%	48,832	15.77%	50,740	0.00%
(18) TOTAL Bfr EXPORT	871,925	7.1%	933,859	1,928,587.49	83.8%	1,615,201	7.94%	1,743,372	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	871,925	7.1%	933,859	1,928,587	83.8%	1,615,201	7.94%	1,743,372	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 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	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) ELI 2P-RTP	53,303	2.33%	54,543	166,302	81.2%	135,000	2.64%	138,566	52.91%
(9) MUNICIPAL	6,113	3.03%	6,298	16,983	89.6%	15,211	2.64%	15,612	54.22%
(10) UNMETERED	6,609	7.96%	7,135	21,371	11.0%	2,351	8.70%	2,555	375.33%
(11) SUB-TOTAL	756,309	6.9%	808,584	1,629,641	82.4%	1,343,472	7.09%	1,438,756	75.54%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	25,742	18.3%	26,420	71,044	255.5%	43,893	15.22%	45,553	0.00%
(18) TOTAL Bfr EXPORT	782,051	6.8%	835,003	1,700,685.02	81.6%	1,387,364	6.99%	1,484,308	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,051	6.8%	835,003	1,700,685	81.6%	1,387,364	6.99%	1,484,308	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) ELI 2P-RTP	49,605	2.31%	50,750	159,996	84.4%	135,000	2.24%	138,028	51.07%
(9) MUNICIPAL	5,672	3.00%	5,842	18,338	84.9%	15,569	2.24%	15,918	50.97%
(10) UNMETERED	6,407	7.90%	6,913	19,660	11.0%	2,163	7.38%	2,322	413.46%
(11) SUB-TOTAL	689,993	6.8%	736,785	1,378,885	90.4%	1,246,127	5.86%	1,319,151	77.57%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	26,938	18.2%	27,645	78,397	329.4%	55,267	14.42%	57,035	0.00%
(18) TOTAL Bfr EXPORT	716,931	6.6%	764,430	1,457,281.99	89.3%	1,301,394	5.75%	1,376,186	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	716,931	6.6%	764,430	1,457,282	89.3%	1,301,394	5.75%	1,376,186	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JULY 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	319,746	7.69%	344,330	650,001	90.3%	587,067	8.34%	636,042	72.76%
(2) SMALL GENERAL	26,458	7.64%	28,480	59,024	78.3%	46,216	7.31%	49,596	77.18%
(3) GENERAL	178,814	7.36%	191,978	328,955	87.1%	286,520	6.57%	305,354	84.50%
(4) GENERAL LARGE	34,480	4.75%	36,118	62,748	82.5%	51,767	4.04%	53,856	90.14%
(5) SMALL INDUSTRIAL	22,427	7.19%	24,040	43,428	77.7%	33,744	8.24%	36,525	88.47%
(6) MEDIUM INDUSTRIAL	38,399	6.31%	40,822	61,157	86.9%	53,145	6.42%	56,555	97.02%
(7) LARGE INDUSTRIAL	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) ELI 2P-RTP	61,601	2.24%	62,983	157,840	85.5%	135,000	2.53%	138,421	61.16%
(9) MUNICIPAL	7,357	2.99%	7,577	19,450	82.2%	15,996	2.53%	16,401	62.09%
(10) UNMETERED	6,428	7.68%	6,922	21,350	11.0%	2,349	8.34%	2,544	365.64%
(11) SUB-TOTAL	755,172	6.6%	804,693	1,501,354	86.5%	1,299,074	6.65%	1,385,492	78.06%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	27,847	17.8%	28,566	74,444	257.5%	46,181	15.00%	47,859	0.00%
(18) TOTAL Bfr EXPORT	783,019	6.4%	833,258	1,575,798.50	85.4%	1,345,255	6.55%	1,433,351	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	783,019	6.4%	833,258	1,575,799	85.4%	1,345,255	6.55%	1,433,351	78%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR AUGUST 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	321,630	7.30%	345,113	652,755	99.9%	652,308	8.56%	708,174	65.50%
(2) SMALL GENERAL	26,087	7.26%	27,980	55,955	71.6%	40,064	7.51%	43,072	87.31%
(3) GENERAL	177,554	6.99%	189,967	311,087	83.7%	260,380	6.75%	277,951	91.86%
(4) GENERAL LARGE	33,443	4.51%	34,951	60,308	81.5%	49,151	4.14%	51,187	91.78%
(5) SMALL INDUSTRIAL	20,183	6.83%	21,562	39,098	70.5%	27,564	8.46%	29,897	96.94%
(6) MEDIUM INDUSTRIAL	35,850	5.99%	37,997	53,552	75.6%	40,485	6.59%	43,151	118.35%
(7) LARGE INDUSTRIAL	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) ELI 2P-RTP	56,836	2.13%	58,046	160,315	84.2%	135,000	2.60%	138,512	56.33%
(9) MUNICIPAL	7,021	2.81%	7,218	18,224	81.5%	14,852	2.60%	15,238	63.67%
(10) UNMETERED	6,154	7.29%	6,602	17,797	11.0%	1,958	8.56%	2,125	417.54%
(11) SUB-TOTAL	749,773	6.2%	796,510	1,473,261	88.6%	1,304,576	6.93%	1,394,972	76.75%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	32,555	17.1%	33,355	71,741	343.9%	47,553	15.14%	49,293	0.00%
(18) TOTAL Bfr EXPORT	782,327	6.1%	829,866	1,545,001.26	87.5%	1,352,128	6.81%	1,444,266	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	782,327	6.1%	829,866	1,545,001	87.5%	1,352,128	6.81%	1,444,266	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	276,088	7.82%	297,673	576,378	93.5%	539,018	8.41%	584,352	70.75%
(2) SMALL GENERAL	23,021	7.77%	24,810	53,433	81.7%	43,655	7.37%	46,874	73.51%
(3) GENERAL	160,629	7.49%	172,653	318,158	90.2%	286,978	6.63%	305,996	78.37%
(4) GENERAL LARGE	31,515	4.83%	33,037	57,687	90.5%	52,207	4.07%	54,331	84.45%
(5) SMALL INDUSTRIAL	18,449	7.32%	19,799	38,505	74.1%	28,532	8.31%	30,903	88.98%
(6) MEDIUM INDUSTRIAL	35,276	6.41%	37,539	59,746	85.1%	50,844	6.47%	54,132	96.31%
(7) LARGE INDUSTRIAL	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(8) ELI 2P-RTP	59,874	2.28%	61,239	197,774	68.3%	135,000	2.55%	138,449	61.43%
(9) MUNICIPAL	7,182	3.04%	7,400	17,505	88.4%	15,466	2.55%	15,861	64.80%
(10) UNMETERED	6,717	7.81%	7,242	18,478	11.0%	2,033	8.41%	2,203	456.46%
(11) SUB-TOTAL	679,277	6.6%	723,967	1,440,516	86.9%	1,251,238	6.61%	1,333,903	75.38%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	30,232	18.0%	31,017	70,659	334.4%	47,779	15.04%	49,506	0.00%
(18) TOTAL Bfr EXPORT	709,508	6.4%	754,984	1,511,175.38	86.0%	1,299,016	6.50%	1,383,409	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	709,508	6.4%	754,984	1,511,175	86.0%	1,299,016	6.50%	1,383,409	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) ELI 2P-RTP	63,436	2.33%	64,914	194,969	69.2%	135,000	2.82%	138,804	62.86%
(9) MUNICIPAL	8,702	3.05%	8,968	21,955	98.8%	21,694	2.82%	22,306	54.04%
(10) UNMETERED	6,099	7.97%	6,586	13,522	11.0%	1,487	9.28%	1,625	544.59%
(11) SUB-TOTAL	747,277	6.8%	798,022	1,576,984	87.4%	1,377,967	7.52%	1,481,593	72.40%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	26,795	18.3%	27,492	74,351	288.8%	52,063	15.57%	54,019	0.00%
(18) TOTAL Bfr EXPORT	774,071	6.6%	825,514	1,651,334.41	86.6%	1,430,031	7.38%	1,535,612	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	774,071	6.6%	825,514	1,651,334	86.6%	1,430,031	7.38%	1,535,612	72%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 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	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) ELI 2P-RTP	53,700	2.51%	55,049	195,551	69.0%	135,000	3.57%	139,826	54.68%
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	6,955	8.59%	7,553	17,133	100.0%	17,133	11.77%	19,149	54.78%
(11) SUB-TOTAL	871,574	7.5%	937,271	2,063,850	82.0%	1,692,010	9.85%	1,858,719	70.04%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	26,125	19.3%	26,843	82,926	248.9%	52,029	17.08%	54,325	0.00%
(18) TOTAL Bfr EXPORT	897,699	7.4%	964,115	2,146,776.88	81.2%	1,744,039	9.69%	1,913,044	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	897,699	7.4%	964,115	2,146,777	81.2%	1,744,039	9.69%	1,913,044	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 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	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) ELI 2P-RTP	38,052	2.43%	38,975	8,000	100.0%	8,000	4.35%	8,348	627.55%
(9) MUNICIPAL	14,190	3.19%	14,642	31,480	88.3%	27,793	4.35%	29,001	67.86%
(10) UNMETERED	6,087	8.29%	6,592	12,711	100.0%	12,711	14.31%	14,529	60.98%
(11) SUB-TOTAL	1,041,403	7.6%	1,120,081	2,049,294	89.4%	1,832,859	12.98%	2,070,723	72.70%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	27,917	18.8%	28,670	82,065	271.3%	55,591	18.63%	58,391	0.00%
(18) TOTAL Bfr EXPORT	1,069,320	7.4%	1,148,751	2,131,359.28	88.6%	1,888,450	12.74%	2,129,114	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,069,320	7.4%	1,148,751	2,131,359	88.6%	1,888,450	12.74%	2,129,114	73%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

FOR THE YEAR ENDING DECEMBER 31, 2026

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,305,127**	**1,501,844**	**76,999**	**432,607**	**47,132**	**41,444**	**62,638**	**82,192**	**8,343**	**31,866**	**12,443**	[redacted]				
(2) FEBRUARY	**2,238,523**	**1,443,879**	**80,029**	**426,373**	**48,958**	**43,926**	**53,212**	**88,515**	**8,322**	**33,064**	**4,547**					
(3) MARCH	2,012,703	1,189,517	67,740	367,087	47,042	36,098	48,588	77,199	139,489	30,557	1,745					
(4) APRIL	1,700,128	978,550	52,200	294,769	45,757	29,890	46,920	81,559	138,942	21,902	2,144					
(5) MAY	1,447,059	750,399	44,962	265,519	42,874	35,010	53,118	90,140	138,566	15,612	2,555					
(6) JUNE	1,334,378	609,577	46,333	281,558	55,389	31,938	49,047	89,041	138,566	15,918	2,322					
(7) JULY	1,393,885	636,042	49,596	305,354	53,856	36,525	56,555	90,197	138,421	16,401	2,544					
(8) AUGUST	1,406,452	708,174	43,072	277,951	51,187	29,897	43,151	85,665	138,512	15,238	2,125					
(9) SEPTEMBER	1,344,774	584,352	46,874	305,996	54,331	30,903	54,132	100,800	138,449	15,861	2,203					
(10) OCTOBER	1,492,803	730,459	51,670	315,700	48,611	36,276	54,184	81,958	138,804	22,306	1,625					
(11) NOVEMBER	1,869,932	1,028,601	57,766	356,039	43,924	35,031	56,426	97,338	139,826	24,619	19,149					
(12) DECEMBER	**2,080,454**	**1,408,115**	**65,236**	**347,137**	**41,392**	**38,180**	**42,967**	**75,818**	**8,348**	**29,001**	**14,529**					
(13) TOT. SUMMED DMD.	20,626,218	11,569,509	682,477	3,976,089	580,452	425,119	620,940	1,040,423	1,274,588	272,346	67,933					
(14) 3 C/P DEMANDS	**6,624,104**	**4,353,838**	**222,264**	**1,206,116**	**137,482**	**123,550**	**158,818**	**246,525**	**25,013**	**93,931**	**31,520**					
(14) 3 C/P AVE DEMANDS	2,208,035	1,451,279	74,088	402,039	45,827	41,183	52,939	82,175	8,338	31,310	10,507	-	801	-	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**20,635**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**225,890**
	C/P INTERRUPTIBLE RIDER DEMANDS	**66,917**
	C/P FIRM LARGE INDUST. DEMANDS	**15,275**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,045,546	1,315,928	68,512	389,273	44,117	36,368	56,500	77,775	8,000	30,554	10,903	[redacted]				
(2) FEBRUARY	2,001,695	1,275,166	71,710	386,120	46,013	38,848	48,298	84,046	8,000	31,787	4,016					
(3) MARCH	1,841,688	1,072,148	61,807	337,938	44,676	32,575	44,816	73,946	135,000	29,574	1,573					
(4) APRIL	1,573,866	892,737	48,142	274,016	43,724	27,298	43,691	78,525	135,000	21,281	1,956					
(5) MAY	1,351,755	690,370	41,777	248,494	41,143	32,240	49,789	87,096	135,000	15,211	2,351					
(6) JUNE	1,260,659	567,667	43,516	266,079	53,479	29,767	46,412	86,474	135,000	15,569	2,163					
(7) JULY	1,307,446	587,067	46,216	286,520	51,767	33,744	53,145	87,270	135,000	15,996	2,349					
(8) AUGUST	1,315,955	652,308	40,064	260,380	49,151	27,564	40,485	82,814	135,000	14,852	1,958					
(9) SEPTEMBER	1,262,025	539,018	43,655	286,978	52,207	28,532	50,844	97,504	135,000	15,466	2,033					
(10) OCTOBER	1,389,077	668,458	47,784	294,199	46,524	33,231	50,576	79,013	135,000	21,694	1,487					
(11) NOVEMBER	1,703,097	920,296	52,363	325,825	41,558	31,382	51,744	92,941	135,000	23,770	17,133					
(12) DECEMBER	1,842,500	1,231,859	57,964	311,966	38,713	33,451	38,708	71,695	8,000	27,793	12,711					
(13) TOT. SUMMED DMD.	18,895,311	10,413,023	623,511	3,667,788	553,071	384,999	575,008	999,099	1,239,000	263,546	60,630					
(14) 3 C/P DEMANDS	5,889,741	3,822,953	198,187	1,087,359	128,843	108,666	143,506	233,515	24,000	90,134	27,629					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,635

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 212,880

C/P INTERRUPTIBLE RIDER DEMANDS 66,917

C/P FIRM LARGE INDUST. DEMANDS 10,858

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.93	0.97	0.99	0.85	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	0.99	0.93	1.00	0.95	2.31
(3) MARCH	1.10	1.22	1.09	1.10	0.97	1.14	1.09	1.06	0.06	1.02	6.02
(4) APRIL	1.30	1.48	1.42	1.36	1.00	1.38	1.13	1.01	0.06	1.43	4.90
(5) MAY	1.53	1.93	1.65	1.51	1.07	1.18	1.00	0.91	0.06	2.01	4.11
(6) JUNE	1.65	2.38	1.60	1.43	0.83	1.29	1.08	0.92	0.06	1.97	4.52
(7) JULY	1.58	2.28	1.49	1.32	0.85	1.13	0.94	0.91	0.06	1.91	4.13
(8) AUGUST	1.57	2.05	1.72	1.45	0.90	1.38	1.23	0.96	0.06	2.05	4.94
(9) SEPTEMBER	1.64	2.48	1.58	1.31	0.84	1.33	0.98	0.82	0.06	1.97	4.77
(10) OCTOBER	1.48	1.99	1.43	1.27	0.94	1.14	0.98	1.00	0.06	1.40	6.46
(11) NOVEMBER	1.18	1.41	1.28	1.13	1.04	1.18	0.94	0.84	0.06	1.27	0.55
(12) DECEMBER	1.06	1.03	1.14	1.16	1.11	1.08	1.23	1.08	1.00	1.08	0.72



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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.19	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.59	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.60	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.31	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) (1) JANUARY (2)	7.94%	8.70%	8.65%	8.33%	5.37%	8.14%	7.14%	3.77%	8.69%
(1) (2) FEBRUARY (2)	7.93%	8.66%	8.60%	8.29%	5.35%	8.10%	7.10%	3.75%	8.64%
(1) (3) MARCH (2)	7.86%	8.74%	8.69%	8.37%	5.40%	8.18%	7.17%	3.79%	8.73%
(1) (4) APRIL (2)	7.23%	8.19%	8.14%	7.84%	5.06%	7.66%	6.72%	3.55%	8.18%
(1) (5) MAY (2)	6.91%	7.97%	7.93%	7.64%	4.93%	7.46%	6.54%	3.45%	7.96%
(1) (6) JUNE (2)	6.78%	7.91%	7.86%	7.58%	4.89%	7.40%	6.49%	3.43%	7.90%
(1) (7) JULY (2)	6.56%	7.69%	7.64%	7.36%	4.75%	7.19%	6.31%	3.33%	7.68%
(1) (8) AUGUST (2)	6.23%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(1) (9) SEPTEMBER (2)	6.58%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(1) (10) OCTOBER (2)	6.79%	7.98%	7.94%	7.65%	4.93%	7.47%	6.55%	3.46%	7.97%
(1) (11) NOVEMBER (2)	7.54%	8.60%	8.54%	8.23%	5.31%	8.04%	7.05%	3.72%	8.59%
(1) (12) DECEMBER (2)	7.56%	8.30%	8.25%	7.94%	5.13%	7.76%	6.81%	3.59%	8.29%
(1) **(13) ANNUAL AVE**	**7.25%**	**8.27%**	**8.17%**	**7.84%**	**5.03%**	**7.65%**	**6.69%**	**3.53%**	**8.15%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.74%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
11.88%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
9.32%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
8.06%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
7.09%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
5.86%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
6.65%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
6.93%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
6.61%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
7.52%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
9.85%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
12.98%	14.31%	12.55%	11.27%	6.92%	14.14%	11.00%	5.75%	14.31%
9.16%	**11.11%**	**9.46%**	**8.41%**	**4.95%**	**10.42%**	**7.99%**	**4.14%**	**12.05%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.51%	6.27%	6.21%	5.90%	2.94%	5.71%	4.70%	1.34%	6.26%
(2) FEBRUARY	5.50%	6.23%	6.17%	5.86%	2.92%	5.67%	4.67%	1.32%	6.21%
(3) MARCH	5.43%	6.31%	6.26%	5.94%	2.97%	5.75%	4.74%	1.36%	6.30%
(4) APRIL	4.80%	5.76%	5.71%	5.41%	2.63%	5.23%	4.29%	1.12%	5.75%
(5) MAY	4.48%	5.54%	5.50%	5.21%	2.50%	5.03%	4.11%	1.02%	5.53%
(6) JUNE	4.35%	5.48%	5.43%	5.15%	2.46%	4.97%	4.06%	1.00%	5.47%
(7) JULY	4.13%	5.26%	5.21%	4.93%	2.32%	4.76%	3.88%	0.90%	5.25%
(8) AUGUST	3.80%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.15%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.36%	5.55%	5.51%	5.22%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.11%	6.17%	6.11%	5.80%	2.88%	5.61%	4.62%	1.29%	6.16%
(12) DECEMBER	5.13%	5.87%	5.82%	5.51%	2.70%	5.33%	4.38%	1.16%	5.86%
(13) ANNUAL AVE	**4.82%**	**5.84%**	**5.74%**	**5.41%**	**2.60%**	**5.22%**	**4.26%**	**1.10%**	**5.72%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.51%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%
7.65%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%
5.10%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%
3.84%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%
2.87%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%
1.64%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%
2.43%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%
2.71%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%
2.38%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%
3.30%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%
5.63%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%
8.75%	10.08%	8.32%	7.05%	2.70%	9.91%	6.78%	1.53%	10.08%
4.94%	**6.88%**	**5.23%**	**4.18%**	**0.73%**	**6.20%**	**3.76%**	**-0.09%**	**7.82%**

Transmission Losses

2.43%	4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep,17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$437,723	$490,541	9.41	$171,991	$1,100,254	$1,063,860	96.692	$1,095,225	$5,028.8	0.5%
(2) SMALL GENERAL	22,806	33,407	9.45	10,530	$66,743	$68,733	102.982	$66,436	$307.1	0.5%
(3) GENERAL	122,751	209,538	9.44	8,131	$340,420	$353,226	103.762	$338,573	$1,847	0.5%
(4) LARGE GENERAL	12,467	33,094	9.23	423	$45,983	$47,694	103.719	$45,713	$270	0.6%
(5) SMALL INDUSTRIAL	12,829	24,080	9.44	1,422	$38,332	$39,777	103.771	$38,126	$206	0.5%
(6) MEDIUM INDUSTRIAL	15,927	41,010	9.35	369	$57,307	$59,451	103.742	$56,981	$325	0.6%
(7) LARGE INDUSTRIAL	9,377	63,383	9.09	716	$73,475	$76,124	103.605	$72,968	$508	0.7%
(8) PHP	1,912	54,673	9.01	116	$56,701	$85,438	150.682	$81,030	($24,330)	-30.0%
(9) MUNICIPAL	7,645	11,143	8.95	176	$18,964	$19,666	103.703	$18,858	$106	0.6%
(10) UNMETERED	11,508	7,294	9.47	3,347	$22,150	$22,087	99.716	$22,112	$38	0.2%
(11) SUB-TOTAL	$654,944	$968,163	9.36	$197,222	$1,820,328	$1,836,055	100.864	$1,836,023	($15,695)	-0.9%
(12) DIRECT EXP./ REV					$44,910	$37,606		$32,523	$12,387	38.1%
(13) RETURN ON DIRECT EXP.					($7,304)	$0.000		$5,115	($12,419)	-242.8%
(14) TOTAL					$1,857,935	$1,873,661	15,727	$1,873,661	($15,727)	-0.8%
					37,606	$37,606	-			

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

Line #	AVERAGE RATE BASE				RATE BASE 2025	RATE BASE 2026
(1)	STEAM PLANT	481,584			543,265	419,903
(2)	***STEAM PLANT - CWIP***	***4,559***			***4,744***	***4,374***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906			369,394	352,418
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***			***0***	***0***
(5)	HYDRO PLANT	644,461			603,548	685,374
(6)	***HYDRO PLANT - CWIP***	***44,561***			***55,299***	***33,823***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643			10,402	10,884
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***			***0***	***0***
(9)	WIND PLANT	163,575			168,639	158,510
(10)	***WIND PLANT - CWIP***	***196***			***196***	***196***
(11)	SOLAR PLANT	1,285			1,316	1,255
(12)	***SOLAR PLANT - CWIP***	***-0***			***-0***	***-0***
(13)						
(14)	GAS TURBINE - OTHER PLANT	67,260			58,451	76,069
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***881***			***1,070***	***692***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT					
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***			***0***	***0***
(18)	LM6000 PLANT	93,707			94,612	92,802
(19)	***LM6000 PLANT - CWIP***	***30***			***0***	***60***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0			0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***			***0***	***0***
(22)			**Check**			
(23)	***Total Generation Plant bfr Gen-related Transmission Assets***	***1,823,421***	1,823,421		***1,849,627***	***1,797,215***
(24)	***Total Generation CWIP bfr Gen-related Transmission Assets***	***50,228***	50,228		***61,310***	***39,145***
(25)	***Total Generation bfr Gen-related Transmission Assets***	***1,873,649***	1,873,649		***1,910,937***	***1,836,360***
(26)						
(27)	***ECEI Batteries Plant***	145,582			***119,318***	***171,846***
(28)	***ECEI Batteries CWIP***	15,185			***30,370***	***-0***
(29)	***Generation-related Trans Assets Plant***	51,342			***51,342***	***51,342***
(30)	***Generation-related Trans Assets CWIP***	0			***0***	***0***
(31)	***Subtotal***	***212,109***			***201,031***	***223,188***
(32)						
(33)	***Total Generation Plant***	***2,020,345***			***2,020,288***	***2,020,403***
(34)	***Total Generation CWIP***	***65,413***			***91,680***	***39,145***
(35)	***Total Generation***	***2,085,758***			***2,111,968***	***2,059,548***
(36)						

			T&D Adj.		Average RB before T&D Adj.		
(37)							
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmissio	745,128	($176,727)		921,855	869,812	973,897
(39)	***TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related T***	***99,492***			99,492	***57,791***	***141,193***
(40)	***Total Transmission***	***844,620***			1,021,347	***927,604***	***1,115,090***
(41)							
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-					
(43)	***Transmission Enviromental & Fuel Conversion - CWIP***	-					

					CWIP	CWIP			
(44)							Average Distr. RB before CWIP		
(45)			T&D Adj.	Distr. CWIP	2025	2026	& T&D Adj.		
(46)	DIST.PLT.- LAND	$5,052	$477.6	11	13	9	$4,563	4,563	4,563
(47)	DIST.PLT.- EASEMENTS & SURVEY	$177,554	$157	435	472	398	$176,962	162,165	191,758
(48)	DIST.PLT.- OTHER	$17,970	$27,096	(23)	-29	-17	($9,104)	-10,001	-8,207
(49)	DIST.PLT.- SUBSTATIONS	$183,948	$174,067	24	26	22	$9,856	9,083	10,629
(50)	DIST.PLT.- POLES & FIXTURES	$399,387	$5,656	971	1,088	854	$392,759	373,676	411,842
(51)	DIST.PLT.- O/H LINES	$173,434	($33,770)	512	582	443	$206,691	199,755	213,626
(52)	DIST.PLT.- U/G LINES	$61,773	$3,041	146	170	122	$58,585	58,366	58,805
(53)	DIST.PLT.- LINE TRANSFORMERS	$369,256	$0	911	1,021	801	$368,345	350,449	386,240
(54)	DIST.PLT.- SERVICES	$56,181	$0	139	160	119	$56,042	54,819	57,265
(55)	DIST.PLT.- METERS	$70,426	$0	176	208	143	$70,250	71,444	69,056
(56)	DIST.PLT.- STREET LIGHTING	$35,211		87	101	73	$35,124	34,842	35,405
(57)									
(58)	***Total***	***$1,550,189***	***$176,727***	***3,390***	***3,812***	***2,968***	***$1,370,072***	***$1,309,162***	***$1,430,983***
(59)			**2024 Actuals**						
(60)	SUBSTS.-DISTRIBUTION BULK POWER	$169,254	$41,794	92%					
(61)	SUBSTS.-DISTRIBUTION GENERAL	$14,693	$3,628	8%					
(62)		$183,948	$45,422	100%					
(63)									
(64)	DISTRIBUTION	40,929						44,376	37,483
(65)	TRANSMISSION	2,906						3,104	2,708
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964						32,676	37,252
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211						41,591	54,831
(68)	RETAIL	42,983						46,109	39,858
(69)	NON-FUNCTIONALIZED	292,481						287,072	297,891
(70)	GENERAL PROPERTY PLANT	462,475						454,929	470,022
(71)	**GENERAL PROPERTY PLANT - CWIP**	14,812						10,022	19,601
(72)	**TOTAL GENERAL PROPERTY**	***477,287***						464,951	489,623
(73)			**Check**						
(74)	***Total Plant in Service***	4,577,823	4,774,747					***4,654,190***	***4,895,304***
(75)	***Total Plant CWIP***	167,921	167,921					***132,936***	***202,907***
(76)	***Total Plant***	***4,745,744***	***4,942,669***					***4,787,126***	***5,098,211***
(77)									
(78)	**WORKING CAPITAL & DEFERRED CHARGES**								
(79)									
(80)	WORKING CAPITAL - CASH FUEL	0						0	0
(81)	WORKING CAPITAL - CASH OTHER	162,574	Source: 2014 COSS					187,621	137,528
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761		84,441				294,770	301,971
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610		28,661					
(84)	DEFERRED CHARGES - Financing	22,257		113,102				23,414	21,099
(85)	DEFERRED CHARGES - Tax	23,925						23,925	23,925
(86)	DEFERRED CHARGES - Pension	156,935						143,585	170,285
(87)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR an	ARO average			
(88)	DEFERRED CHARGES - FAM Deferral	4,167						-290	8,624
(89)	DEFERRED CHARGES - Other	29,562						34,227	24,897
(90)	DEFERRED CHARGES - Other (DSM)	723						652	795
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2						-2	-2
(92)	DEFERRED CHARGES - Regulated Assets	5,818			Adjustment	***Average ARO***		6,464	5,171
(93)	DEFERRED Credits - ARO Steam	-81,338			0	-81,338		***-79,236***	***-83,440***
(94)	DEFERRED Credits - ARO Hydro	-40,430			0	-40,430		***-39,391***	***-41,468***
(97)	DEFERRED Credits - ARO Wind	-16,505			0	-16,505		***-16,076***	***-16,933***
(95)	DEFERRED Credits - ARO LM6000	-1,393			0	-1,393		***-1,357***	***-1,430***
(95)	DEFERRED Credits - ARO CT	-6,244			0	-6,244		***-6,084***	***-6,404***
(96)	DEFERRED Credits - ARO Transformers (Transmission)	-52			0	-52		***-88***	***-16***
(97)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1		***-2***	***-1***
(98)	DEFERRED Credits - ARO Transformers (Distribution)	-55			0	-55		***-94***	***-16***
(99)	DEFERRED Credits - Other (Steam)	-29,365						-28,602	-30,128
(100)	DEFERRED Credits - Cost of Removal Liability (COR)	10,587						17,353	3,821
(101)	CONTRACT RECEIVABLE	93,310						91,290	95,331
(102)	***Total***	***632,844***			0	-146,018	632,844	652,079	613,609
(103)									
(104)	Percentage of Transmission - EHV	100.00%					ARO Total from Continuities Schedu	(142,328)	(149,707)
(105)							ARO & COR from RB Tbl	-142,329	-149,709
(106)	***Total Rate Base***	***5,378,589***				0	Var	-1.1768	-1.1768
(107)								0%	0%
(108)									
(109)	***ARO TOTAL***	***-146,018***						***-142,328***	***-149,707***
(110)									
(111)	**OPERATING EXPENSES**								
(112)									
(113)	**OFFICE OF THE PRESIDENT**								
(114)	EXECUTIVE MANAGEMENT	1,808.4							
(115)									
(116)	CORPORATE INSURANCE	9,647.8							
(117)	CORPORATE SECRETARY	1,757.3							
(118)	CORPORATE SECRETARY & INSURANCE	11,405.2							
(119)									
(120)	LEGAL SERVICES	5,043							
(121)									
(122)	**VP EXTERNAL RELATIONS**								
(123)	COMM. & PUBLIC AFFAIRS	3,450.6							
(124)									
(125)									
(126)	ENVIRONMENTAL POLICIES & PROGRAMS	316							
(127)									
(128)									
(129)	**CUSTOMER OPERATIONS:**								
(130)									
(131)	**Labour-related O&M**								
(132)	GENERATION	67,439.8	67,439.8						
(133)	TRANSMISSION	20,589.9							
(134)	DISTRIBUTION	54,010.5	74,600.3	74,600.3	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)	(15) EXECUTIVE MANAGEMENT	1,274.5							
(140)	(16) LEGAL SERVICES	1,881.6							
(141)	(16) CORP. SECRETARY	-							
(142)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8							
(143)	(18) REGULATORY AFFAIRS	2,288.8							
(144)	(19) FINANCE GROUP	3,929.8							
(145)	(20) PROCUREMENT	7,398.7							
(146)	(20) IT	19,232.6							
(147)	(21) HUMAN RESOURCES	6,309.1							
(148)	GENERATION SERVICES	9,186.5	ECI						

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

(149)	(25) OTHER EXPENSES	14,660.1	233.5	14,426.6		
(150)	***TOTAL CORPORATE GROUPS***	***67,907.51***				
(151)						
(131)	***TOTAL LABOUR RELATED***	***241,048.39***	241,048.4	0.0		
(132)	TRANSMISSION CONTROL CENTER	5,429.9				
(133)	**GENERATION, TRANSMISSION AND DISTRIBUTION**					
(134)	TRANSMISSION BEFORE STORM EXPENSES	23,424		99%		
(135)	TRANSMISSION STORM EXPENSES	273		1%		
(134)	**TRANSMISSION TOTAL**	**23,697**	**0**	100%		
(135)	DISTRIBUTION TOTAL:					
(136)	SUBSTATIONS	1,477.7		60%		
(139)	OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8		40%		
(140)	OVERHEAD LINES STORM EXPENSES	23,810.5		100%		
(137)	OVERHEAD LINES	**59,526.3**	**0**			
(138)	UNDERGROUND LINES	579.1				
(139)	LINE TRANSFORMERS	0.0				
(140)	METERS	0.0				
(141)	COMMUNICATIONS	0.0				
(142)	STREET LIGHTING	579.1				
(143)	***TOTAL DISTRIBUTION***	***62,162.1***				
(144)						
(145)	***TOTAL G T & D***	***85,859.5***	87,322,687.3			
(146)			Amount	Weights		Source: CS subfunctionalization
(147)	**CUSTOMER SERVICE**					
(148)	CUSTOMER SERVICE EXPERIENCE	1,479.9		5.2%	2,147,146	
(149)	CUSTOMER SOLUTIONS	3,732.6		13.2%	5,415,333	
(150)	***Total***	***5,212.5***	18.4%	18.4%	***7,562,479***	
(151)						
(152)	**CALL CENTRE**					
(153)	CUSTOMER CARE ADMIN	1,230.1		4.3%	1,784,740	
(154)	CUSTOMER CARE	6,913.0		24.4%	10,029,574	
(155)	***Total***	***8,143.1***		28.7%	***11,814,314***	
(156)						
(157)	**REVENUE OPERATIONS**					
(158)	BILLING SERVICES & PAYMENTS	2,293.0		8.1%	3,326,780	
(159)	REVENUE OPS ADMIN	-		0.0%	-	
(160)	METER DATA SERVICES	440.3		1.6%	638,831	
(161)	SMART METER OPERATIONS CENTER (SMOC)	1,189.1		4.2%	1,725,124	
(162)	METER SERVICES - FIELD	1,427.2		5.0%	2,070,655	
(163)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2		16.2%	6,676,996	
(164)	METER SERVICES - INSPECTORS	-	7,659	0.0%	-	
(165)	BAD DEBT EXPENSE	5,050.4		17.8%	7,327,260	
(166)	***Total***	***15,002.2***		52.9%	***21,765,646***	
	Customer Service Total	***28,357.8***	**28,357.8**	100.0%	***41,142,439***	
(167)			**0**			
(168)						
(169)	**REGULATORY AFFAIRS**					
(170)	Advocacy Expense	1,885.2				
(171)	Other Expenses	7,402.2				
(172)	***Subtotal***	***9,287.4***				
(173)						
(174)	**Generation Services**					
(175)	Environmental Services	2,532.1				
(176)	Project Implementation	1,045.2				
(177)	EAM	8,332.3				
(178)	***Total***	***11,909.6***				
(179)						
(180)	**SENIOR VP & CFO**					
(181)	(a) INTERNAL AUDIT	1,781.8				
(182)	(b) INVESTOR RELATIONS	272.3				
(183)	(c) VP FINANCE & TREASURER	456.7				
(184)	(d) TREASURER	426.5				
(185)	(e) CORPORATE TAX	889.8				
(186)	**-- GM FINANCE**					
(187)	(a) CORPORATE CONTROLLER	3,523.4				
(188)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0				
(189)						
(190)	**VP ENTERPRISE SERVICES**					
(191)	-- PROCUREMENT & FACILITIES	12,283.6				
(192)	-- INFORMATION TECHNOLOGY	46,048.8				
(193)						
(194)	**VP HUMAN RESOURCES**					
(195)	-- HUMAN RESOURCES	11,000.2				
(196)						
(197)	**POWER PRODUCTION**					
(198)	-- POWER PRODUCTION - FUEL	442,206.6				
(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				
(202)	-- POWER PRODUCTION - LM6000	643.8				
(203)	-- POWER PRODUCTION - BIOMASS	6,736.8				
(204)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,590.6				
(205)	-- POWER PRODUCTION - GEN. DEVELOPMENT					
(206)	-- POWER PRODUCTION - HEAD OFFICE	2,583.0				
(207)	-- POWER PRODUCTION - GEN. SERV.					
(208)	-- POWER PRODUCTION - ECEI BATTERIES	0.0				
(209)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,463.0	1,463.0			
(210)	-- POWER PRODUCTION - H/R					
(211)	-- POWER PRODUCTION - ENVIR. POLICY					
(212)	-- POWER PRODUCTION - EXECUTIVE					
(213)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,651.5				
(214)	-- OTHER THAN BIOMASS AND WIND	18,477.9				
(215)	-- PURCHASED POWER - BIOMASS (Energy)	14,965.0				
(216)	-- PURCHASED POWER - BIOMASS (Demand)	5,337.6				
(217)	-- PURCHASED POWER - MARITIME LINK	200,473	86,507.2	85,044.2		
(218)	-- PURCHASED POWER - WIND (ERIS)	33,418.0				
(219)	-- PURCHASED POWER - WIND (NRIS)	111,508.3				
(220)	-- PURCHASED POWER - Imports	94,697.3				
(221)	-- BUTU CAPACITY CREDIT	307.3				
(222)	OTHER OVERHEAD EXPENSES	7,377.5	6,487.4	890.13	System Planning and ECI	
(223)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0				
(224)	DSM EXPENSES - Demand-related ATL Classes		921,083.9	921,083.9		
(225)	DSM EXPENSES - Energy-related ATL Classes					
(226)	DSM EXPENSES - Directly Assigned ATL Classes					
(227)	DSM EXPENSES - BTL Classes					
(228)	FCR DEFERRAL	0				
(229)	GRANTS IN LIEU OF TAXES	50,476				
(230)				**Adj to Balance =**	**-**	
(231)	***DEPRECIATION AND ACCRETION :***					
(232)					**ADJUSTMENT**	**TOTAL DEPRECIATION-2026**	**ACCRETION-2026**
(233)	***GENERATION***						
(234)	STEAM	47,963.5	**0.000**	0.0	47,964	47,964	45,275	2,688
(235)	HYDRO	16,576.5		0.0	16,577	16,577	15,845	732
(236)	WIND	13,294.2		0.0	13,294	13,294	13,037	257
(237)	SOLAR	61.5		0.0	61	61	61	0
(238)	LM6000	7,014.7		0.0	7,015	7,015	7,040	-26
(239)	GAS TURBINE - OTHER	2,879.7		0.0	2,880	2,880	2,704	176
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRAN***	***87,790.1***		***0.0***	***87,790.1***	***0.0***	***87,790.1***	***83,962.8***	***3,827.3***
(241)									
(242)	*ECEI BATTERIES*	8,574.6						8,575	0
(243)	*GEN-RELATED TRANS ASSETS*	3,169.0						3,169	0
(244)									
(245)	***TOTAL GENERATION***	***99,533.7***							
(246)									
(241)									
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***								
(243)	Transmission - HV	0		0.0	0.0	0	0	0	0
(244)	Transmission - EHV	26,554	**0.0**	0.0	26,554.0	-9,414	35,968	35,968	0
(245)	***TOTAL TRANSMISSION***	***26,554.0***		***0***	***26,554***	***-9,414***	***35,968***	***35,968***	***0***
(246)									
(247)	***DISTRIBUTION***								
(248)	DISTRIBUTION - Land	0.0	0	0.0	0		0	0	0
(249)	DISTRIBUTION - Easements	3,065.1	0	0.0	3,065	2.4	3,063	3,063	0
(250)	DISTRIBUTION - Other	1,358.8	0	0.0	1,359	891.3	467	467	0
(251)	DISTRIBUTION - Substations	9,065.6	0	0.0	9,066	8,556.5	509	509	0
(252)	DISTRIBUTION - Poles and Fixtures	20,950.9	0	0.0	20,951	293.0	20,658	20,658	0
(253)	DISTRIBUTION - OH Lines	12,194.0	0	0.0	12,194	(393.0)	12,587	12,587	0
(254)	DISTRIBUTION - UG Lines	2,952.6	0	0.0	2,953	64.1	2,889	2,889	0
(255)	DISTRIBUTION - Line Transformers	28,381.7	0	0.0	28,382		28,382	28,382	0
(256)	DISTRIBUTION - Services	4,147.1	0	0.0	4,147		4,147	4,147	0
(257)	DISTRIBUTION - Meters	8,124.2	0	0.0	8,124		8,124	8,124	0
(258)	DISTRIBUTION -Streetlights	4,584.6	0	0.0	4,585		4,585	4,585	0
(259)	***DISTRIBUTION TOTAL***	***94,824.5***	*0.000*		**94,825**				
(260)									
(261)	***GENERAL PROPERTY***			***Adj***			***,2026***		
(262)	GENERATION	0.0					0	0	0
(263)	DISTRIBUTION	6,892.9		0.0	6,893		6,893	6,893	0
(264)	TRANSMISSION	396.6		0.0	397		397	397	0
(265)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394.2		0.0	2,394		2,394	2,394	0
(266)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,734.7		0.0	7,735		7,735	7,735	0
(267)	RETAIL	6,250.7		0.0	6,251		6,251	6,251	0
(268)	NON-FUNCTIONALIZED	37,846.2		0.0	37,846		37,846	37,846	0

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$916.09	$969.14	$7,402.17	$9,287

Factor

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(269)	***TOTAL GENERAL PROPERTY***	***61,515.3***			***0***	***61,515***			**61,515**	***61,515***	***0***		
(270)					***0.0***	***189,649***	***9,414.1***		***85,410***	***85,410***	***0***		
(271)	***TOTAL DEPRECIATION AND ACCRETION***	***270,683.9***			**0.0**	**270,683.9**	**-9,414.1**		**185,273.5**	**181,446.2**	**3,827.3**		
(272)													
(273)	GLACE BAY RETIREMENT	**0**			Interest Charges				Corporate Taxes				
(274)	INTEREST CHARGES	141,804			Interest & Other Exp	144,090	**0.0**		Corporate Income Tax	-17,933	**0.00**		
(275)	PREFERRED DIVIDENDS	0			Corporate Adjustment	**23,800.0**	**0**		Regulatory Amort.	**8,097**	**0**		
(276)	CORPORATE TAXES	-9,835			Allowance for Funds	(26,086)			Costs of Goods Sold	0			
(277)	RETAINED EARNINGS	201,298	**0.00**		Net	141,804			Settlement Adj.	0			
(278)	***Normal Interruption Cost***	***160.44***								-9,835			
(279)	**Interr. Rider Coincident Demand & CD Losses**	***69,594***											
(280)	***PHP Interruptible Credit Data Inputs***												
(281)	Power Factor Adjustment	*1.06*											
(282)	LIR Credit ($/kVA)	*-7.661*											
(283)	% Premium for Priority Interruptions	10.0%											
(284)	**OPERATING ALLOCATIONS**												
(285)	**FCR Deferral - Generation**	**70.50%**											
(286)	**FCR Deferral - Transmission**	**29.50%**											
(287)		***100.00%***											
(288)													
(289)	**CUSTOMER SOLUTIONS ALLOCATORS**	2023											
(290)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%										
(291)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%										
(292)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%										
(293)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%										
(294)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%										
(295)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%										
(296)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%										
(297)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.00%	0.00%										
(298)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%										
(299)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%										
(300)	***Total***	***100.00%***											
(301)													
(302)	**METER DATA SERVICES ALLOCATORS**												
(303)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%										
(304)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%										
(305)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%										
(306)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%										
(307)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%										
(308)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%										
(309)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%										
(310)	METER DATA SERVICES ALLOCATOR - PHP	0.43%	0.43%										
(311)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%										
(312)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%										
(313)	***Total***	100.00%	100.43%										
(314)		2023 COSS											
(315)	**UNIT METER COSTS**												
(316)	Residential	129.17	113.00										
(317)	Small General	146.15	111.72										
(318)	General	565.62	392.00										
(319)	Large General	1,811.88	692.00										
(320)	Small Industrial	589.45	196.84										
(321)	Medium Industrial	1,611.77	692.00										
(322)	Large Industrial	1,891.93	1,106.00										
(323)	PHP	1,824.69	1,106.00										
(324)	Municipal	1,891.93	1,106.00										
(325)	Unmetered	-											
(326)													
(327)	**DIRECT FAM-related EXPENSES**												
(328)	FUEL	23,570.691											
(329)	PURCHASES - OTHER THAN BIOMASS AND WIND	59.380											
(330)	PURCHASES - BIOMASS	65.428											
(331)	MARITIME LINK	648.628											
(332)	PURCHASES - WIND ERIS	105.458											
(333)	PURCHASES - WIND NRIS	348.497											
(334)	IMPORTS	312.644											
(335)	BUTU CAPACITY CREDIT	(307.292)											
(336)	EXPORT SALES	-											
(337)	***Total***	***24,803.434***				49,890.82	$37,415		12,476	Check			
(338)													
(339)	**TOTAL REVENUE OF ATL RATE CLASSES**												
(340)	Switch from Prelim to Actual		24,803.434			1.00							
(341)	ELECTRIC REVENUE - DOMESTIC - REG	1,063,859.82	1,063,859.82			1,063,860							
(342)	ELECTRIC REVENUE - SMALL GENERAL	68,733.30	68,733.30			68,733							
(343)	ELECTRIC REVENUE - GENERAL	353,225.84	353,225.84			353,226							
(344)	ELECTRIC REVENUE - GENERAL LARGE	47,693.62	47,693.62			47,694							
(345)	ELECTRIC REVENUE - SMALL INDUST.	39,777.14	39,777.14			39,777							
(346)	ELECTRIC REVENUE - MEDIUM INDUST.	59,450.67	59,450.67			59,451							
(347)	ELECTRIC REVENUE - LARGE INDUSTRIAL	76,124.16	76,124.16			76,124							
(348)	ELECTRIC REVENUE - PHP	85,437.71	85,437.71			85,438							70794
(349)	ELECTRIC REVENUE - MUNICIPAL	19,666.02	19,666.02			19,666		BTL					
(350)	ELECTRIC REVENUE - UNMETERED	22,086.62	22,086.62			22,087	$1,918,510		1836055				
(351)	***Total***	***1,836,054.91***	1,836,054.91			1,836,054.91	$37,606						
(352)		**-**				$44,849	$1,880,903						
(353)	EXPORT SALES	-											
(354)	FX Interest												
(355)													
(356)	**FX COST REVENUE OF BTL RATE CLASSES**							Var					
(357)	SHORE POWER	PROD	19.239			19.239			0.000				
(358)	SHORE POWER	TRANS	-			-			0.000				
(359)	SHORE POWER	DIST	19.59			19.586			0.000				
(360)	SHORE POWER	RETAIL	4.97	43.80		4.972	43.8		0.000		0.0		
(361)	GEN.REPL./LOAD FOLL.	PROD	(13.96)			(13.962)			0.000				
(362)	GEN.REPL./LOAD FOLL.	TRANS	-			-			0.000				
(363)	GEN.REPL./LOAD FOLL.	DIST	-			-			0.000				
(364)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	61.3		75.217	61.3		0.000		0.0		
(365)	ELIADC	PROD	301.98			301.976			0.000				
(366)	ELIADC	TRANS	-			-			0.000				
(367)	ELIADC	DIST	-			-			0.000				
(368)	ELIADC	RETAIL	-	301.98		-	302.0		0.000		0.0		
(369)	BUTU	PROD	885.65			885.647			0.000				
(370)	BUTU	TRANS	-			-			0.000				
(371)	BUTU	DIST	-			-			0.000				
(372)	BUTU	RETAIL	30.07	915.7		30.070	915.7		0.000		0.0		
(373)	SPILL	PROD	-			-			0.000				
(374)	SPILL	TRANS	-			-			0.000				
(375)	SPILL	DIST	-			-			0.000				
(376)	SPILL	RETAIL	5.01	5.0		5.012	5.0		0.000		0.0		
(377)	REAL TIME PRICING	PROD	157.04			157.041			0.000				
(378)	REAL TIME PRICING	TRANS	94.45			94.453			0.000				
(379)	REAL TIME PRICING	DIST	-			-			0.000				
(380)	REAL TIME PRICING	RETAIL	1.24	252.7		1.235	252.7		0.000		0.0		
(381)	OATT	PROD	152.09			152.091			0.000				
(382)	OATT	TRANS	444.10			444.096			0.000				
(383)	OATT	DIST	-			-			0.000				
(384)	OATT	RETAIL	28.93	625.1		28.926	625.1		0.000		0.0		
(385)	EBS	PROD	1,320.80			1,320.801			0.000				
(386)	EBS	TRANS	511.83			511.830			0.000				
(387)	EBS	DIST	977.06			977.064			0.000				
(388)	EBS	RETAIL	107.99	2,917.7		107.988	2,917.7		0.000				
(389)	RTR	PROD	9,037.52			9,037.517			0.000				
(390)	RTR	TRANS	3,502.17			3,502.174			0.000				
(391)	RTR	DIST	6,685.51			6,685.510			0.000				
(392)	RTR	RETAIL	738.90	19,964.1		738.903	19,964.1		0.000				
(393)	***Total***		***25,087.386***	**-**		***25,087.386***	***25,087.4***		***0.000***		***0.0***		
(394)													
(395)	**TOTAL REVENUE OF BTL RATE CLASSES**												
(396)	SHORE POWER		158.4			158.4			0.000				
(397)	GEN.REPL./LOAD FOLL		1,234.9			1,234.9			0.000				
(398)	ELIADC		-			-			0.000				70794.48026 in Btl
(399)	BUTU		3,271.8			3,271.8			0.000				
(400)	SPILL		5.0			5.0			0.000				
(401)	REAL TIME PRICING		1,277.0			1,277.0			0.000				
(402)	OATT		625.1	6,572.267		625.1			0.000				
(403)	EBS		10,878.3			10,878.3							
(404)	RTR		19,964.1	37,414.711		19,964.1							
(405)	SOLAR GARDEN RIDER (SGR)		191.6	**-**		***37,414.711***	50,082		***0.000***				
(406)	***TOTAL***		***37,606.344***				-12,476.1088				0		
				Historic Class									
(407)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***									
(408)	LATE PAYMENT CHARGE - DOMESTIC		4,690.3	81.7%									
(409)	LATE PAYMENT CHARGE - SMALL GENERAL		267.1	4.7%		***2026 Budg. =***	**5,743.1**						
(410)	LATE PAYMENT CHARGE - GENERAL		616.5	10.7%									
(411)	LATE PAYMENT CHARGE - GENERAL LARGE		2.6	0.0%									
(412)	LATE PAYMENT CHARGE - SMALL INDUST.		68.9	1.2%									
(413)	LATE PAYMENT CHARGE - MEDIUM INDUST.		91.7	1.6%									
(414)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%									
(415)	LATE PAYMENT CHARGE - PHP		-	0.0%									
(416)	LATE PAYMENT CHARGE - MUNICIPAL		-	0.0%									
(417)	LATE PAYMENT CHARGE - UNMETERED		4.7	0.1%									
(418)	***TOTAL***		***5,743.1***	100.0%									
(419)													
(420)													

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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(IN THOUSANDS OF DOLLARS)

			Historic Class Weighted Ave			
(421)	**Connection Charges & Removal of Meters**					
(422)	MISCELLANEOUS REVENUE - DOMESTIC	3,299.9	94.4%			
(423)	MISCELLANEOUS REVENUE - SMALL GENERAL	135.2	3.9%	Connection Charges	Removal of Meters	
(424)	MISCELLANEOUS REVENUE - GENERAL	44.7	1.3%	1,583.8	1,716.0	
(425)	MISCELLANEOUS REVENUE - GENERAL LARGE	4.5	0.1%	64.9	70.3	
(426)	MISCELLANEOUS REVENUE - SMALL INDUST.	4.5	0.1%	21.4	23.2	
(427)	MISCELLANEOUS REVENUE - MEDIUM INDUST.	0.5	0.0%	2.2	2.3	
(428)	MISCELLANEOUS REVENUE - LARGE INDUSTRIAL	0.0	0.0%	2.2	2.4	
(429)	MISCELLANEOUS REVENUE - PHP	-	0.0%	0.2	0.2	
(430)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	0.0	0.0	
(431)	MISCELLANEOUS REVENUE - UNMETERED	4.8	0.1%	-	-	
(432)	***TOTAL***	***3,494.1***	100.0%	-	-	
(433)				2.3	2.5	
			Historic Class Weighted Ave			
(434)				**1,677.0**	**1,817.0**	
(435)	NSF - DOMESTIC	153.5	96.9%			
(436)	NSF - SMALL GENERAL	2.9	1.8%	***2026 Rev. =***	**158.5**	
(437)	NSF - GENERAL	1.8	1.1%			
(438)	NSF - GENERAL LARGE	0.1	0.0%			
(439)	NSF - SMALL INDUST.	0.1	0.1%			
(440)	NSF - MEDIUM INDUST.	0.0	0.0%			
(441)	NSF - LARGE INDUSTRIAL	0.0	0.0%			
(442)	NSF - PHP	0.0	0.0%			
(443)	NSF - MUNICIPAL	0.0	0.0%			
(444)	NSF - UNMETERED	0.1	0.0%			
(445)	***TOTAL***	***158.5***	100.0%			
(446)						
			Historic Class Weighted Ave			
(447)						
(448)	RETAIL SALES - DOMESTIC	47.4	3.2%			
(449)	RETAIL SALES - SMALL GENERAL	0.0	0.0%	***2026 Rev. =***	**1,490.5**	
(450)	RETAIL SALES - GENERAL	767.9	51.5%			
(451)	RETAIL SALES - GENERAL LARGE	104.9	7.0%			
(452)	RETAIL SALES - SMALL INDUST.	55.8	3.7%			
(453)	RETAIL SALES - MEDIUM INDUST.	311.2	20.9%			
(454)	RETAIL SALES - LARGE INDUSTRIAL	177.3	11.9%			
(455)	RETAIL SALES - PHP	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	831				
(464)	OTHER REVENUE	4,496				
(465)	COST OF GOODS SOLD (Retail)	0				
(466)						
(467)	**CASH WORKING CAPITAL**					
(468)	CWC % DISTRIBUTION - DOMESTIC	73.8%				
(469)	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	2.5%				
(475)	CWC % DISTRIBUTION - PHP	0.0%				
(476)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(477)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(478)		100.0%				
(479)	**ALLOCATION FACTOR INFORMATION**			**Year-end 2025**	**Year-end 2026**	
(480)	AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080		24,346	23,974	
(481)	AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926		490,213	487,639	
(482)	AVERAGE CUSTOMERS - SMALL GENERAL	27,443		27,271	27,614	
(483)	AVERAGE CUSTOMERS - GENERAL	11,240		11,240	11,240	
(484)	AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20	
(485)	AVERAGE CUSTOMERS - SMALL INDUST.	2,102		2,102	2,102	
(486)	AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175	
(487)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36	
(488)	AVERAGE CUSTOMERS - PHP	1		1	1	
(489)	AVERAGE CUSTOMERS - MUNICIPAL	1		1	1	
(490)	AVERAGE CUSTOMERS - UNMETERED	9,903		9,903	9,903	
(491)		***539,847***		**565,309**	**562,705**	
(492)						
(493)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected	8				
(494)			2023 Test COSS			
(495)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8	
(496)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS		
(497)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%		
(498)	LOSS FACTOR PERCENTAGE - SECONDARY	3.540%		96.06%		
(499)	LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.33%		
(500)	LOSS FACTOR PERCENTAGE - bulk power	0.910%				
(501)	LOSS FACTOR PERCENTAGE - TRANSMISSION					
(502)						
(503)	**CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**					
(504)	DOMESTIC	1.00				
(505)	SMALL GENERAL	1.00				
(506)	GENERAL	5.00				
(507)	LARGE GENERAL	100.00				
(508)	SMALL INDUSTRIAL	5.00				
(509)	MEDIUM INDUSTRIAL	25.00				
(510)	LARGE INDUSTRIAL	100.00				
(511)	PHP	100.00				
(512)	MUNICIPAL	100.00				
(513)	UNMETERED	0.82				
(514)						
(515)	**REVENUE TO COSS RATIO (2023 COSS)**					
(516)	DOMESTIC	97.630				
(517)	SMALL GENERAL	97.140				
(518)	GENERAL	105.000				
(519)	LARGE GENERAL	104.010				
(520)	SMALL INDUSTRIAL	99.660				
(521)	MEDIUM INDUSTRIAL	99.270				
(522)	LARGE INDUSTRIAL	105.000				
(523)	PHP	100.000				
(524)	MUNICIPAL	101.830				
(525)	UNMETERED	100.000				
(526)						
(527)	**2024 No. of Bills**					
(528)	Residential	2,974,413				
(529)	Small General	199,098				
(530)	General	130,997				
(531)	Large General	243				
(532)	Small Industrial	20,815				
(533)	Medium Industrial	2,222				
(534)	Large Industrial	414				
	PHP	12				
(535)	Municipal	12				
(536)	Unmetered	118,279				
(537)	***TOTAL***	***3,446,505***				
(538)						
(539)	**2024 Billed Revenue**					
(540)	Residential	970,271,743				
(541)	Small General	68,514,938				
(542)	General	378,788,180				
(543)	Large General	52,607,094				
(544)	Small Industrial	41,802,365				
(545)	Medium Industrial	71,721,412				
(546)	Large Industrial	80,164,570				
	PHP	70,794,480	Revenue BTL			
(547)	Municipal	6,000,854				
(548)	Unmetered	53,281,186				
(549)	***TOTAL***	***1,793,946,820***				
(550)						
(551)	No of Bills Factor	85%				
(552)	Billed Revenue Factor	15%				
(553)						
(554)	Wiring Inspections Splits					
(555)	Residential	71.41%				
(556)	Non-residential	28.59%				
(557)						
(558)	NRIS - Demand	0.4487				
(559)	NRIS - Energy	0.5513				
(560)	ERIS - Demand	0.4487				
(561)	ERIS - Energy	0.5513				
(562)						
(563)	BIOMASS - DEMAND	0.4487				
(564)	BIOMASS - ENERGY	0.5513				
(565)						
(566)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(567)						
(568)						

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1 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	276,088	327,490	431,585	602,917	5,213,777.0
(2)	MWH SALES - SMALL GENERAL	39,647	36,873	36,030	27,955	25,685	23,742	26,458	26,087	23,021	24,363	28,882	34,690	353,433.7
(3)	MWH SALES - GENERAL	225,608	205,621	213,252	170,313	158,995	162,975	178,814	177,554	160,629	171,601	189,447	204,597	2,219,406.4
(4)	MWH SALES - GENERAL LARGE	29,782	28,374	29,309	27,704	27,850	28,948	34,480	33,443	31,515	30,130	28,674	28,360	358,568.3
(5)	MWH SALES - SMALL INDUST.	24,342	21,850	22,146	19,651	20,393	22,537	22,427	20,183	18,449	18,287	20,960	23,917	255,141.8
(6)	MWH SALES - MEDIUM INDUST.	37,761	34,388	37,155	34,301	36,746	38,470	38,399	35,850	35,276	35,662	38,444	36,134	438,584.6
(7)	MWH SALES - INDUSTRIAL LARGE	58,094	52,453	54,152	54,383	59,486	58,961	59,461	65,015	60,525	61,506	61,108	52,459	697,602.9
(8)	MWH SALES - ELI 2P-RTP	35,459	29,784	53,478	51,634	53,303	49,605	61,601	56,836	59,874	63,436	53,700	38,052	606,760.2
(9)	MWH SALES - MUNICIPAL	17,206	15,129	14,157	9,981	6,113	5,672	7,357	7,021	7,182	8,702	11,819	14,190	124,528.4
(10)	MWH SALES - UNMETERED	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER													
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.													
(14)	MWH SALES - ELIADC	14,664	14,317	14,800	13,773	12,383	10,617	9,273	8,850	10,722	12,625	14,301	14,664	150,987.8
(15)	MWH SALES - BUTU													
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE													
(17)	MWH SALES - Real Time Pricing													
(18)	MWH SALES - EBS/RTR													
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,600	52,784	50,321	36,418	28,796	23,156	24,584	23,484	21,585	26,147	37,101	50,026	431,001.9
(20)	LINE LOSSES - SMALL GENERAL	3,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,468	2,861	28,876.5
(21)	LINE LOSSES - GENERAL	18,796	17,041	17,856	13,355	12,139	12,346	13,165	12,413	12,025	13,119	15,594	16,255	174,104.6
(22)	LINE LOSSES - GENERAL LARGE	1,601	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,019.0
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,982	1,770	1,812	1,506	1,521	1,668	1,613	1,379	1,350	1,366	1,686	1,857	19,509.7
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,695	2,442	2,666	2,305	2,404	2,497	2,422	2,147	2,263	2,336	2,711	2,460	29,346.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,190	1,967	2,052	1,930	2,055	2,021	1,981	2,057	2,050	2,128	2,276	1,886	24,591.0
(26)	LINE LOSSES - ELI 2P-RTP	902	754	1,368	1,236	1,241	1,145	1,382	1,210	1,365	1,478	1,348	924	14,353.8
(27)	LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(28)	LINE LOSSES - UNMETERED	572	548	555	512	526	506	494	449	525	486	597	504	6,275.3
(29)	LINE LOSSES - SHORE POWER													
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.													
(32)	LINE LOSSES - ELIADC	373	362	379	330	288	245	208	188	244	294	359	356	
(33)	LINE LOSSES - BUTU													
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING													
(36)	LINE LOSSES - EBS/RTR													
(37)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(38)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,001	652,755	576,378	763,048	1,111,549	1,344,111	1,567,907.8
(39)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	87,055	78,286	71,125	57,863	53,355	51,498	59,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	470,705	403,469	365,338	303,450	280,785	288,903	328,955	311,087	318,158	296,572	381,975	347,401	470,705.0
(41)	CLASS NON-COINCIDENT DMD. - GENERAL LARGE	51,003	52,888	49,095	47,943	48,748	56,833	62,748	60,308	57,687	52,215	50,929	48,452	62,747.7
(42)	CLASS NON-COINCIDENT DMD. - SMALL INDUST.	51,659	44,296	35,994	35,544	38,473	38,065	43,428	39,098	38,505	34,153	46,015	43,051	51,658.6
(43)	CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	69,240	57,225	48,345	55,515	60,277	54,861	61,157	53,552	59,746	50,881	67,462	56,262	69,240.0
(44)	CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,479	93,177	87,200	89,233	93,151	97,491	97,400	104,169	102,852	99,262	102,021	92,989	104,169.1
(45)	CLASS NON-COINCIDENT DMD. -ELI 2P-RTP	8,000	8,000	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	8,000	199,370.0
(46)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,639	32,826	31,225	24,061	16,983	18,338	19,450	18,224	17,505	21,955	25,102	31,480	32,825.8
(47)	CLASS NON-COINCIDENT DMD. - UNMETERED	16,774	16,063	14,297	17,780	21,371	19,660	21,350	17,797	18,478	13,522	17,133	12,711	21,371.5
(48)	CLASS NON-COINCIDENT DMD. - SHORE POWER													
(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													
	CLASS NON-COINCIDENT DMD. - EBS/RTR													
(53)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTEF	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTI	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(56)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	567,667	587,067	652,308	539,018	668,458	920,296	1,231,859	1,315,927.8
(57)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	68,512	71,710	61,807	48,142	41,777	43,516	46,216	40,064	43,655	47,784	52,363	57,964	68,512.1
(58)	SYSTEM COINCIDENT DMD. - GENERAL	389,273	386,120	337,938	274,016	248,494	266,079	286,520	260,380	286,978	294,199	325,825	311,966	389,273.0
(59)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	44,117	46,013	44,676	43,724	41,143	53,479	51,767	49,151	52,207	46,524	41,558	38,713	44,117.2
(60)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,368	38,848	32,575	27,298	32,240	29,767	33,744	27,564	28,532	33,231	31,382	33,451	36,367.6
(61)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	56,500	48,298	44,816	43,691	49,789	46,412	53,145	40,485	50,844	50,576	51,744	38,708	56,499.8
(62)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,775	84,046	73,946	78,525	87,096	86,474	87,270	82,814	97,504	79,013	92,941	71,695	77,774.8
(63)	SYSTEM COINCIDENT DMD. - ELI 2P-RTP	8,000	8,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	8,000	8,000.0
(64)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(65)	SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(66)	SYSTEM COINCIDENT DMD. - SHORE POWER													
(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. - EBS/RTR													
(72)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(73)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***66,917***	***72,012***	***62,804***	***67,982***	***78,240***	***77,089***	***78,318***	***73,427***	***87,802***	***68,374***	***83,935***	***60,116***	***66,916.9***
(74)	***SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE***													-
(75)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,091,748***	***2,054,955***	***1,894,344***	***1,615,419***	***1,387,627***	***1,301,720***	***1,345,534***	***1,352,397***	***1,299,292***	***1,430,265***	***1,744,153***	***1,888,442***	***2,091,748.3***
(76)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,354,024***	***2,294,588***	***2,067,656***	***1,743,372***	***1,484,308***	***1,376,186***	***1,433,351***	***1,444,266***	***1,383,409***	***1,535,612***	***1,913,044***	***2,129,114***	***2,354,024.0***
(77)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOI**	***69,594***	***74,693***	***65,317***	***70,701***	***81,370***	***80,172***	***81,451***	***76,365***	***91,314***	***71,109***	***87,292***	***62,520***	***69,593.6***

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	1												
		January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
(78)	**PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENER**	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	**-**
(79)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(80)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			0										
(81)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(82)	LOSS FACTOR PERCENTAGE - SECONDARY													
(83)	LOSS FACTOR PERCENTAGE - PRIMARY													
(84)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(85)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,916	168,713	117,369	85,812	60,029	41,910	48,975	55,866	45,334	62,000	108,306	176,256	1,156,485.6
(86)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,886	5,403	7,272	58,965.7
(87)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,334	40,253	29,149	20,754	17,025	15,478	18,834	17,571	19,018	21,501	30,213	35,171	308,300.7
(88)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,015	2,945	2,366	2,033	1,730	1,910	2,089	2,036	2,124	2,087	2,366	2,679	27,380.4
(89)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,077	5,078	3,523	2,593	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	40,120.4
(90)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	6,138	4,914	3,773	3,230	3,329	2,635	3,409	2,666	3,288	3,607	4,683	4,259	45,932.1
(91)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,417	4,470	3,254	3,034	3,044	2,566	2,926	2,851	3,296	2,946	4,397	4,123	41,323.9
(92)	DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	343	322	4,489	3,942	3,566	3,028	3,421	3,512	3,449	3,804	4,826	348	35,049.4
(93)	DEMAND LINE LOSS ADJUSTMENT - MUNICIPAL	1,311	1,278	983	621	402	349	405	386	395	611	850	1,208	8,800.5
(94)	DEMAND LINE LOSS ADJUSTMENT - UNMETERED	1,540	531	172	188	204	160	196	168	171	138	2,016	1,819	7,303.3
(95)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER													
(96)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(97)	DEMAND LINE LOSS ADJUSTMENT - ELIADC													
(98)	*DEMAND LINE LOSS ADJUSTMENT -BUTU*													
(99)	DEMAND LINE LOSS ADJUSTMENT - RTP													
(100)	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(101)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(102)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,677***	***2,880***	***2,512***	***2,719***	***3,130***	***3,084***	***3,133***	***2,937***	***3,512***	***2,735***	***3,357***	***2,405***	
(103)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIB***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	
(104)	TOTAL DEMAND LOSSES	262,276	239,632	173,312	127,953	96,682	74,466	87,817	91,869	84,117	105,347	168,891	240,672	
(105)														3CP
(106)	REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(107)	REQUIREMENTS - SMALL GENERAL	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,263.6
(108)	REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116.4
(109)	REQUIREMENTS - GENERAL LARGE	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482.1
(110)	REQUIREMENTS - INDUST. TO 249 KVA	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550.0
(111)	REQUIREMENTS - INDUST. 250-3999 KVA	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,817.6
(112)	REQUIREMENTS - INDUSTRIAL LARGE	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525.1
(113)	REQUIREMENTS - ELI 2P-RTP	8,343	8,322	139,489	138,942	138,566	138,028	138,421	138,512	138,449	138,804	139,826	8,348	25,012.6
(114)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,930.6
(115)	REQUIREMENTS - UNMETERED	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,519.6
(116)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(117)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,930	3,322	3,661	3,665	2,182	2,402.0
(118)	REQUIREMENTS - ELIADC	0	0	0	0	0	0	0	0	0	0	0	0	-
(119)	REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(120)	REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(121)	REQUIREMENTS - EBS/RTR	48,897	56,065	54,953	43,244	37,250	42,346	39,467	37,814	38,635	42,809	43,111	48,660	153,621.3
(122)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(123)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATO***	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	207,006.8
(124)	**MWH Sales**													
(125)	EHV - LIR													217,317.5
(126)	HV - LIR													149,380.9
(127)	HV - Municipal													67,563.2
(128)	Distribution BP Substation - LIR													32,210.3
(129)	Distribution BP Substation - Municipal													
(130)	Distribution Primary Voltage - LIR													298,694.2
(131)	Distribution Primary Voltage - Municipal													55,511.1
(132)														
(133)	**Energy Line Losses**													
(134)	EHV - LIR													3.1%
(135)	HV - LIR													4.2%
(136)	HV - Municipal													3.8%
(137)	Distribution BP Substation LIR													4.4%
(138)	Distribution BP Substation - Municipal													4.2%
(139)	Distribution Primary Voltage - LIR													5.9%
(140)	Distribution Primary Voltage - Municipal													4.2%
(139)														
(140)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(141)	EHV - LIR													33,243.3
(142)	HV - LIR													24,112.6
(143)	HV - Municipal													17,909.8
(144)	Distribution BP Substation - LIR													8,309.6
(145)	Distribution BP Substation - Municipal													
(146)	Distribution Primary Voltage - LIR													50,775.5
(147)	Distribution Primary Voltage - Municipal													14,918.0
(148)														
(149)	**System Coincident DMD**													
(150)	EHV - LIR													18,609.2
(151)	HV - LIR													20,236.9
(152)	HV - Municipal													16,511.5
(153)	Distribution BP Substation - LIR													4,727.9
(154)	Distribution BP Substation - Municipal													14,042.7
(155)	Distribution Primary Voltage - LIR													34,200.8
(156)	Distribution Primary Voltage - Municipal													14,042.7
(157)														
(158)	**Demand Line Losses**													
(159)	EHV - LIR													
(160)	HV - LIR													
(161)	HV - Municipal													
(162)	Distribution BP Substation LIR													
(163)	Distribution BP Substation - Municipal													
(164)	Distribution Primary Voltage - LIR													
(165)	Distribution Primary Voltage - Municipal													
(166)														
(155)														
(156)	**System Coincident 3CP DMD**													
(157)	EHV - LIR													60,986.8
(158)	HV - LIR													55,214.2
(159)	HV - Municipal													51,011.0
(160)	Distribution BP Substation - LIR													15,951.7
(161)	Distribution BP Substation - Municipal													-
(162)	Distribution Primary Voltage - LIR													111,061.6
	Distribution Primary Voltage - Municipal													45,013.2
	ELIADC - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
	ELIADC - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.6%	2.2%	2.5%	2.6%	2.6%	2.8%	3.6%	4.3%	

NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

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

	2026	2027
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.18	96.76
(2) SMALL GENERAL	103.50	103.81
(3) GENERAL	104.37	103.99
(4) LARGE GENERAL	104.37	103.83
(5) SMALL INDUSTRIAL	104.37	103.96
(6) MEDIUM INDUSTRIAL	104.37	103.82
(7) LARGE INDUSTRIAL	104.37	103.64
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	104.37	104.05
(10) UNMETERED	100.00	99.62
(11) TOTAL	100.00	100.13

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)	**PRODUCTION PLANT**						
(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.	64,074	$64,074.1	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,120,360	2,119,136	0	0	0	1,224
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	997,227	0	997,227	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	997,227	0	997,227	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(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	2,119,136	997,227	1,685,267	0	1,224
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,682,494		997,227	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	10,176	29,107	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMM	59,565	0	22,143	37,421	0	0
(43)	NON FUNCTIONILIZED GEN. PROPERTY	326,292	144,005	67,766	114,521	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	498,422	144,005	102,594	215,086	36,737	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	5,301,275	2,263,141	1,099,822	1,900,352	36,737	1,224
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(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	31,865	15,485	26,757	517	0
(55)	DEF. CHG. - Financing	20,546	8,773	4,264	7,367	142	0
(56)	DEF. CHG. - Tax	22,739	9,710	4,719	8,153	158	0
(57)	DEF. CHG. - Pension	184,035	88,916	20,055	75,065	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60)	DEF. CHG. - Other	21,332	9,365	4,334	7,489	145	-2
(61)	DEF. CHG. - FCR	15,965	10,741	5,220	0	3	0
(62)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67)	DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68)	CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	594,680	288,715	54,070	124,823	127,074	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,895,956	$2,551,856	$1,153,891	$2,025,176	$163,811	$1,222

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$806,726	$806,726	$0	$0
(4)	HYDRO PLANT	752,403	752,403	$0	0
(5)	WIND PLANT	153,864	153,864	$0	0
(6)	LM6000 PLANT	96,372	96,372	$0	0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	$0	0
(8)	GENERATION BATTERIES	166,178	166,178	$0	$0
(9)	RADIAL TO GENERATION TRANS.	64,074	64,074	$0	$0
(10)	TOTAL GENERATION PLANT	2,119,136	2,119,136	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	144,005	144,005	0	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	2,263,141	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19)	MAT. & SUPPLIES - OTHER	31,865	31,865	0	0
(20)	DEF. CHG. - Financing	8,773	8,773	0	0
(21)	DEF. CHG. - Tax	9,710	9,710	0	0
(22)	DEF. CHG. - Pension	88,916	42,835	46,081	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25)	DEF. CHG. - Other	9,365	9,365	0	0
(26)	DEF. CHG. - FCR	10,741	10,741	0	0
(27)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30)	DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31)	DEF. CR. - Other	-30,940	-30,940	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR	-7,260	-7,260	0	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427	0
(34)	SUB-TOTAL	288,715	-78,551	367,266	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,551,856**	**2,184,590**	**367,266**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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
(57)	Transmission - HV	0	0	0	0

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**Transmission - EHV and HV combined**	997,227	997,227	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	102,594	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	1,099,822	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(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	15,485	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	4,719	0	0
(13)	DEF. CHG. - Pension	20,055	20,055	0	0
(14)	DEF. CHG. - Other	4,334	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	5,220	0	0
(16)	DEF. CHG. - ARO Transformers	-7	-7	0	0
(17)	SUB-TOTAL	54,070	54,070	0	0
(18)					
(19)	Transmission - EHV	1,153,891	1,153,891	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$1,153,891**	**$1,153,891**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,050	2,496	0	2,554
(27)	EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28)	OTHER	20,781	10,269	0	10,511
(29)	SUBSTATIONS	192,024	192,024	0	0
(30)	POLES & FIXTURES	441,257	114,727	0	326,530
(31)	O.H. LINES	188,928	99,565	0	89,363
(32)	U.G. LINES	61,657	13,996	0	47,661
(33)	LINE TRANSFORMERS	405,674	405,674	0	0
(34)	SERVICES	58,531	0	0	58,531
(35)	METERS	68,109	0	0	68,109
(36)	STREET LIGHTING	36,113	36,113	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)					
(39)	GENERAL PROPERTY PLANT	215,086	124,721	0	90,365
(40)	TOTAL PLANT IN SERVICE	1,900,352	1,101,949	0	798,404
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,757	15,515	0	11,241
(47)	DEF. CHG. - Financing	7,367	4,272	0	3,095
(48)	DEF. CHG. - Tax	8,153	4,728	0	3,425
(49)	DEF. CHG. - Pension	75,065	14,233	0	60,832
(50)	DEF. CHG. - Other	7,489	4,343	0	3,147
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-7	-7	0	0
(51)	SUB-TOTAL	124,823	43,083	0	81,740
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**2,025,176**	**1,145,032**	**0**	**880,144**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	126,109	0	0	126,109
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	517	0	0	517
(16)	DEF. CHG. - Financing	142	0	0	142
(17)	DEF. CHG. - Tax	158	0	0	158
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	145	0	0	145
(20)	SUB-TOTAL	127,071	0	0	127,071
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**163,808**	**0**	**0**	**163,808**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$4,483,513**	**$367,266**	**$1,043,952**

EXHIBIT 2B
PAGE 1 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$806,726	$0	$0	($427,199)	$427,199	$0	$379,527	$427,199	$0
(4)	HYDRO PLANT	752,403	0	0	-398,432	398,432	0	353,970	398,432	0
(5)	WIND PLANT	153,864	0	0	-81,478	81,478	0	72,386	81,478	0
(6)	LM6000 PLANT	96,372	0	0	-51,033	51,033	0	45,338	51,033	0
(7)	GAS TURBINE PLANT - OTHER	79,518	0	0	-42,109	42,109	0	37,410	42,109	0
(8)	GENERATION BATTERIES	166,178	0	0	-87,999	87,999	0	78,179	87,999	0
(9)	RADIAL TO GENERATION TRANS.	64,074	0	0	-33,930	33,930	0	30,144	33,930	0
(10)	TOTAL GENERATION PLANT	2,119,136	0	0	-1,122,181	1,122,181	0	996,954	1,122,181	0
(11)										
(12)	GENERAL PROPERTY PLANT	144,005	0	0	-76,257	76,257	0	67,748	76,257	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	0	0	-1,198,439	1,198,439	0	1,064,702	1,198,439	0
(14)										
(15)	Rate Base Factors							**47.045%**	**52.955%**	
(16)										
	Working Capital & Deferred									
(17)	Charges/Credits:									
(18)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(19)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(20)	MAT. & SUPPLIES - FUEL	0	219,858	0	0	0	0	0	219,858	0
(21)	MAT. & SUPPLIES - OTHER	31,865	0	0	-16,874	16,874	0	14,991	16,874	0
(22)	DEF. CHG. - Financing	8,773	0	0	-4,646	4,646	0	4,127	4,646	0
(23)	DEF. CHG. - Tax	9,710	0	0	-5,142	5,142	0	4,568	5,142	0
(24)	DEF. CHG. - Pension	42,835	46,081	0	0	0	0	42,835	46,081	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27)	DEF. CHG. - Other	9,365	0	0	-4,959	4,959	0	4,406	4,959	0
(28)	DEF. CHG. - FCR	10,741	0	0	-5,688	5,688	0	5,053	5,688	0
(29)	DEF. CR. - ARO Steam	-85,653	0	0	45,357	-45,357	0	-40,296	-45,357	0
(30)	DEF. CR. - ARO Hydro	-42,561	0	0	22,538	-22,538	0	-20,023	-22,538	0
(31)	DEF. CR. - ARO Wind	-17,384	0	0	9,206	-9,206	0	-8,178	-9,206	0
(32)	DEF. CR. - ARO LM6000	-1,468	0	0	777	-777	0	-691	-777	0
(32)	DEF. CR. - ARO CT	-6,573	0	0	0	0	0	-6,573	0	0
(33)	DEF. CR. - Other	-30,940	0	0	16,384	-16,384	0	-14,556	-16,384	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY	-7,260	0	0	3,845	-3,845	0	-3,416	-3,845	0
(35)	CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36)	SUB-TOTAL	-78,551	367,266	0	60,799	-60,799	0	-17,752	306,467	0
(37)								0	0	0
(38)	**TOTAL GENERATION FUNCTION**	2,184,590	367,266	0	-1,137,640	1,137,640	0	1,046,950	1,504,906	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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)										
	Working Capital & Deferred									
(47)	Charges/Credits:									
(48)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(49)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(50)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51)	MAT. & SUPPLIES - OTHER	0	0	0	-0	0	0	0	0	0
(52)	DEF. CHG. - Financing	0	0	0	-0	0	0	0	0	0
(53)	DEF. CHG. - Tax	0	0	0	-0	0	0	0	0	0
(54)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55)	DEF. CHG. - Other	0	0	0	-0	0	0	0	0	0
(56)	DEF. CHG. - ARO Trans.	-0	0	0	0	-0	0	-0	-0	0
(57)	SUB-TOTAL	0	0	0	-0	0	0	0	0	0
(58)										
(59)	Transmission - HV	0	0	0	-0	0	0	0	0	0

EXHIBIT 2B
PAGE 2 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	997,227	0	0	0	0	0	997,227	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	102,594	0	0	0	0	0	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	0	0	0	0	0	1,099,822	0	0
(5)										
	Working Capital & Deferred									
(6)	Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,485	0	0	0	0	0	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	0	0	0	0	0	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	0	0	0	0	0	4,719	0	0
(13)	DEF. CHG. - Pension	20,055	0	0	0	0	0	20,055	0	0
(14)	DEF. CHG. - Other	4,334	0	0	0	0	0	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	0	0	0	0	0	5,220	0	0
(16)	DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17)	SUB-TOTAL	54,070	0	0	0	0	0	54,070	0	0
(18)										
(19)	Transmission - EHV	1,153,891	0	0	0	0	0	1,153,891	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$1,153,891	$0	$0	($0)	$0	$0	$1,153,891	$0	$0

EXHIBIT 2B
PAGE 3 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,496	$0	$2,554	$0	$0	$0	$2,496	$0	$2,554
(5)	EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(6)	OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(7)	SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8)	POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(9)	O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(10)	U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(11)	LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12)	SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13)	METERS	0	0	68,109	0	0	0	0	0	68,109
(14)	STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15)	TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(16)										
(17)	GENERAL PROPERTY PLANT	124,721	0	90,365	0	0	0	124,721	0	90,365
(18)	TOTAL PLANT IN SERVICE	1,101,949	0	798,404	0	0	0	1,101,949	0	798,404
(19)										
	Working Capital & Deferred									
(20)	Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,515	0	11,241	0	0	0	15,515	0	11,241
(25)	DEF. CHG. - Financing	4,272	0	3,095	0	0	0	4,272	0	3,095
(26)	DEF. CHG. - Tax	4,728	0	3,425	0	0	0	4,728	0	3,425
(27)	DEF. CHG. - Pension	14,233	0	60,832	0	0	0	14,233	0	60,832
(28)	DEF. CHG. - Other	4,343	0	3,147	0	0	0	4,343	0	3,147
(29)	DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30)	DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31)	SUB-TOTAL	43,083	0	81,740	0	0	0	43,083	0	81,740
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,145,032	$0	$880,144	$0	$0	$0	$1,145,032	$0	$880,144
(34)										
(35)	**RETAIL FUNCTION**									
(36)										
(37)	DISTRIBUTION PLANT:									
(38)	SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
(39)	METERS	0	0	0	0	0	0	0	0	0
(40)	TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(41)										
(42)	GENERAL PROPERTY PLANT	0	0	36,737	0	0	0	0	0	36,737
(43)	TOTAL PLANT IN SERVICE	0	0	36,737	0	0	0	0	0	36,737
(44)										
	Working Capital & Deferred									
(45)	Charges/Credits:									
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(47)	CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50)	DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51)	DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(54)	SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	163,808	0	0	0	0	0	163,808
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,483,513**	**$367,266**	**$1,043,952**	**($1,137,640)**	**$1,137,640**	**$0**	**$3,345,873**	**$1,504,906**	**$1,043,952**

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) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$379,527	$250,967	$13,285	$68,948	$7,898	$7,224	$8,331	$14,159	$1,443	$5,404	$1,866	D-3A
(5)	HYDRO PLANT	353,970	234,068	12,390	64,305	7,366	6,737	7,770	13,206	1,346	5,041	1,741	D-3A
(6)	WIND PLANT	72,386	47,866	2,534	13,150	1,506	1,378	1,589	2,701	275	1,031	356	D-3A
(7)	LM6000 PLANT	45,338	29,981	1,587	8,237	944	863	995	1,691	172	646	223	D-3A
(8)	GAS TURBINE PLANT - OTHER	37,410	24,738	1,309	6,796	779	712	821	1,396	142	533	184	D-3A
(9)	GENERATION BATTERIES	78,179	51,697	2,737	14,203	1,627	1,488	1,716	2,917	297	1,113	384	D-3A
(10)	RADIAL TO GENERATION TRANS.	30,144	19,933	1,055	5,476	627	574	662	1,125	115	429	148	D-3A
(11)	TOTAL GENERATION PLANT	996,954	659,250	34,898	181,115	20,747	18,976	21,884	37,195	3,790	14,197	4,902	
(12)													
(13)	GEN. PROPERTY PLANT	67,748	44,799	2,371	12,308	1,410	1,289	1,487	2,528	258	965	333	P-7
(14)	TOTAL PLANT IN SERVICE	1,064,702	704,049	37,269	193,423	22,157	20,265	23,372	39,722	4,048	15,161	5,236	
(15)													
	Working Capital & Deferred												
(16)	Charges/Credits:												
(17)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(18)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(19)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(20)	MAT. & SUPPLIES - OTHER	14,991	9,913	525	2,723	312	285	329	559	57	213	74	P-7
(21)	DEF. CHG. - Financing	4,127	2,729	144	750	86	79	91	154	16	59	20	P-7
(22)	DEF. CHG. - Tax	4,568	3,021	160	830	95	87	100	170	17	65	22	P-7
(23)	DEF. CHG. - Pension	42,835	28,325	1,499	7,782	891	815	940	1,598	163	610	211	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	4,406	2,913	154	800	92	84	97	164	17	63	22	P-7
(27)	DEF. CHG. - FCR	5,053	3,342	177	918	105	96	111	189	19	72	25	P-7
(28)	DEF. CR. - ARO Steam	-40,296	-26,646	-1,411	-7,321	-839	-767	-885	-1,503	-153	-574	-198	D-3A
(29)	DEF. CR. - ARO Hydro	-20,023	-13,241	-701	-3,638	-417	-381	-440	-747	-76	-285	-98	D-3A
(30)	DEF. CR. - ARO Wind	-8,178	-5,408	-286	-1,486	-170	-156	-180	-305	-31	-116	-40	D-3A
(31)	DEF. CR. - ARO LM6000	-691	-457	-24	-125	-14	-13	-15	-26	-3	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,573	-4,346	-230	-1,194	-137	-125	-144	-245	-25	-94	-32	D-3A
(32)	DEF. CR. - Other	-14,556	-9,625	-510	-2,644	-303	-277	-320	-543	-55	-207	-72	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	-3,416	-2,259	-120	-621	-71	-65	-75	-127	-13	-49	-17	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-17,752	-11,739	-621	-3,225	-369	-338	-390	-662	-67	-253	-87	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,046,950	692,310	36,648	190,198	21,788	19,927	22,982	39,060	3,981	14,909	5,148	
(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	

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**	997,227	659,430	34,907	181,165	20,753	18,981	21,890	37,205	3,791	14,201	4,904	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	102,594	67,842	3,591	18,638	2,135	1,953	2,252	3,828	390	1,461	505	P-8B
(4)	TOTAL PLANT IN SERVICE	1,099,822	727,272	38,498	199,803	22,888	20,934	24,143	41,032	4,182	15,662	5,408	
(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	15,485	10,240	542	2,813	322	295	340	578	59	221	76	P-8B
(11)	DEF. CHG. - Financing	4,264	2,819	149	775	89	81	94	159	16	61	21	P-8B
(12)	DEF. CHG. - Tax	4,719	3,120	165	857	98	90	104	176	18	67	23	P-8B
(13)	DEF. CHG. - Pension	20,055	13,261	702	3,643	417	382	440	748	76	286	99	O-2B
(14)	DEF. CHG. - Other	4,334	2,866	152	787	90	83	95	162	16	62	21	P-8B
(15)	DEF. CHG. - FCR	5,220	3,452	183	948	109	99	115	195	20	74	26	P-8B
(16)	DEF. CR. - ARO Trans	-7	-5	-0	-1	-0	-0	-0	-0	-0	-0	-0	D-3A
(17)	SUB-TOTAL	54,070	35,754	1,893	9,823	1,125	1,029	1,187	2,017	206	770	266	
(18)													
(19)	Transmission - EHV	1,153,891	763,026	40,391	209,626	24,013	21,963	25,329	43,050	4,387	16,431	5,674	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	1,153,891	763,026	40,391	209,626	24,013	21,963	25,329	43,050	4,387	16,431	5,674	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	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	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)													
(29)	GEN. PROPERTY PLANT	124,721	86,624	4,723	23,797	1,426	2,689	2,723	1,242	0	339	1,156	P-9
(42)		1,101,949	740,271	40,363	203,367	12,184	22,982	23,273	10,613	0	2,901	45,994	
	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	15,515	10,776	588	2,960	177	335	339	154	0	42	144	P-9
(48)	DEF. CHG. - Financing	4,272	2,967	162	815	49	92	93	43	0	12	40	P-9
(49)	DEF. CHG. - Tax	4,728	3,284	179	902	54	102	103	47	0	13	44	P-9
(50)	DEF. CHG. - Pension	14,233	9,403	511	2,606	243	293	318	199	0	58	602	O-3
(51)	DEF. CHG. - Other	4,343	3,016	164	829	50	94	95	43	0	12	40	P-9
(52)	DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52)	SUB-TOTAL	43,083	29,441	1,604	8,111	573	915	948	487	0	136	869	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,145,032	769,712	41,967	211,478	12,757	23,897	24,220	11,100	0	3,037	46,863	
(55)													
(56)	**TOTAL DEMAND**	**$3,345,873**	**$2,225,048**	**$119,006**	**$611,302**	**$58,558**	**$65,787**	**$72,532**	**$93,209**	**$8,368**	**$34,378**	**$57,686**	

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	$427,199	$225,403	$15,509	$93,965	$15,089	$11,022	$17,796	$28,935	$10,916	$5,213	$3,351	E-1A
(5)	HYDRO PLANT	398,432	210,224	14,465	87,638	14,073	10,280	16,598	26,986	10,181	4,862	3,125	E-1A
(6)	WIND PLANT	81,478	42,990	2,958	17,922	2,878	2,102	3,394	5,519	2,082	994	639	E-1A
(7)	LM6000 PLANT	51,033	26,927	1,853	11,225	1,803	1,317	2,126	3,457	1,304	623	400	E-1A
(8)	GAS TURBINE PLANT - OTHER	42,109	22,218	1,529	9,262	1,487	1,086	1,754	2,852	1,076	514	330	E-1A
(9)	GENERATION BATTERIES	87,999	46,431	3,195	19,356	3,108	2,270	3,666	5,960	2,249	1,074	690	E-1A
(10)	RADIAL TO GENERATION TRANS.	33,930	17,903	1,232	7,463	1,198	875	1,413	2,298	867	414	266	E-1A
(11)	TOTAL GENERATION PLANT	1,122,181	592,095	40,740	246,831	39,637	28,953	46,747	76,007	28,675	13,694	8,802	
(12)													
(13)	GENERAL PROPERTY PLANT	76,257	40,236	2,769	16,773	2,694	1,967	3,177	5,165	1,949	931	598	P-10
(14)	TOTAL PLANT IN SERVICE	1,198,439	632,331	43,509	263,604	42,331	30,920	49,924	81,172	30,623	14,625	9,400	
(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	116,003	7,982	48,359	7,766	5,672	9,159	14,891	5,618	2,683	1,724	E-1A
(20)	MAT. & SUPPLIES - OTHER	16,874	8,903	613	3,712	596	435	703	1,143	431	206	132	P-10
(21)	DEF. CHG. - Financing	4,646	2,451	169	1,022	164	120	194	315	119	57	36	P-10
(22)	DEF. CHG. - Tax	5,142	2,713	187	1,131	182	133	214	348	131	63	40	P-10
(23)	DEF. CHG. - Pension	46,081	24,314	1,673	10,136	1,628	1,189	1,920	3,121	1,177	562	361	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	3,900	2,058	142	858	138	101	162	264	100	48	31	E-1A
(26)	DEF. CHG. - Other	4,959	2,617	180	1,091	175	128	207	336	127	61	39	P-10
(27)	DEF. CHG. - FCR	5,688	3,001	207	1,251	201	147	237	385	145	69	45	P-10
(28)	DEF. CR. - ARO Steam	-45,357	-23,932	-1,647	-9,977	-1,602	-1,170	-1,889	-3,072	-1,159	-554	-356	E-1A
(29)	DEF. CR. - ARO Hydro	-22,538	-11,892	-818	-4,957	-796	-582	-939	-1,527	-576	-275	-177	E-1A
(30)	DEF. CR. - ARO Wind	-9,206	-4,857	-334	-2,025	-325	-238	-383	-624	-235	-112	-72	E-1A
(31)	DEF. CR. - ARO LM6000	-777	-410	-28	-171	-27	-20	-32	-53	-20	-9	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,384	-8,645	-595	-3,604	-579	-423	-683	-1,110	-419	-200	-129	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	-3,845	-2,029	-140	-846	-136	-99	-160	-260	-98	-47	-30	E-1A
(34)	CONTRACT RECEIVABLE	97,427	51,405	3,537	21,430	3,441	2,514	4,059	6,599	2,490	1,189	764	E-1A
(35)	SUB-TOTAL	306,467	161,701	11,126	67,409	10,825	7,907	12,767	20,757	7,831	3,740	2,404	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,504,906	794,032	54,635	331,013	53,156	38,828	62,691	101,929	38,454	18,365	11,804	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable 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	

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**	**$1,504,906**	**$794,032**	**$54,635**	**$331,013**	**$53,156**	**$38,828**	**$62,691**	**$101,929**	**$38,454**	**$18,365**	**$11,804**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION FUNCTION**												
(4)	DISTRIBUTION PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	90,365	80,730	4,627	3,003	6	576	47	10	0	0	1,365	P-12
(7)	TOTAL PLANT IN SERVICE	798,404	713,275	40,883	26,533	52	5,092	415	90	3	3	12,059	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,241	10,043	576	374	1	72	6	1	0	0	170	P-12
(14)	DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
(15)	DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
(16)	DEF. CHG. - Pension	60,832	54,964	3,123	1,371	2	261	17	3	0	0	1,089	O-6
(17)	DEF. CHG. - Other	3,147	2,811	161	105	0	20	2	0	0	0	48	P-12
(18)	SUB-TOTAL	81,740	73,643	4,194	2,065	3	395	28	6	0	0	1,405	
(19)													
(20)	**TOTAL DIST. FUNCTION**	880,144	786,918	45,077	28,599	55	5,487	443	95	3	4	13,464	
(21)													
(22)	**RETAIL FUNCTION**												
(23)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)													
(25)	GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
(26)	TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
(27)													
(28)	WORKING CAPITAL:												
(29)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30)	CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32)	MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33)	DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34)	DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	145	129	7	5	0	1	0	0	0	0	2	P-13
(37)	SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
(40)													
(41)	**TOTAL CUSTOMER**	**1,043,952**	**913,633**	**53,581**	**45,061**	**1,798**	**7,627**	**3,663**	**3,291**	**3**	**603**	**14,692**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$3,932,713**	**$227,223**	**$987,376**	**$113,512**	**$112,242**	**$138,885**	**$198,429**	**$46,825**	**$53,345**	**$84,181**	

EXHIBIT 3A

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

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	$192,024	$176,685	$15,338
ALLOCATION			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	1,721	1,583	138
(12) TOTAL	$192,024	$176,685	$15,338
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$441,257	$66,189	$214,451	$48,538	$112,079

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$374,823	$44,500	$194,104	$34,731	$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	7,063	594	3,944	464	2,062
(11) TOTAL	$441,257	$66,189	$214,451	$48,538	$112,079
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$188,928	$93,141	$57,056	$6,424	$32,307

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$148,114	$62,621	$51,643	$4,596	$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	2,541	836	1,049	61	594
(11) TOTAL	$188,928	$93,141	$57,056	$6,424	$32,307
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,657	$3,453	$678	$10,543	$46,983

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$53,022	$2,321	$614	$7,544	$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	1,009	31	12	101	864
(11) TOTAL	$61,657	$3,453	$678	$10,543	$46,983
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, 2027

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

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	$362,353	$308,407	$0	$0	$0	$53,945
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	27,737	27,645	0	0	0	93
(4)	BIOMASS	21,026	20,956	0	0	0	70
(5)	MARITIME LINK	203,880	203,203	0	0	0	678
(6)	WIND ERIS	33,418	33,310	0	0	0	108
(7)	WIND NRIS	182,852	182,260	0	0	0	592
(8)	IMPORTS	89,972	89,676	0	0	0	297
(9)	BUTU CAPACITY CREDIT	0	395	0	0	0	-395
(10)	**TOTAL**	**921,238**	**865,851**	**0**	**0**	**0**	**55,387.09**
(11)	THERMAL - OPERATING & MAINT.	60,864.0	58,620	0	0	0	2,244
(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	314
(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.	2,041.0	1,966	0	0	0	75
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**90,039.5**	**86,586**	**0**	**0**	**0**	**3,453**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	83,178.491	0	20,588	59,632	0	2,958
(26)							
(27)	**CUSTOMER SERVICE**	28,605	0	0	1,155	26,908	541
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,877.0	1,304	152	327	25	68
(34)	CORP. SECRETARY & INSURANCE	11,821.6	7,832	1,942	1,060	552	436
(35)	LEGAL SERVICES	5,177.0	3,597	420	903	68	189
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,627	434	1,097	583	130
(36)	REGULATORY AFFAIRS	9,513.0	6,610	772	1,659	126	347
(37)	FINANCE GROUP	7,560.7	4,917	754	1,521	92	276
(38)	PROCUREMENT & FACILITIES	12,656.2	3,059	3,059	3,059	3,059	419
(38)	ENTERPRISE SERVICES	47,662.3	20,068	4,966	13,237	7,802	1,589
(39)	HUMAN RESOURCES	11,248.4	4,736	1,172	3,124	1,841	375
(40)	**TOTAL CORPORATE GROUPS**	**111,388.3**	**53,752**	**13,672**	**25,987**	**14,148**	**3,830**
(41)							
(42)	GENERATION SERVICES	12,337.5	11,883	0	0	0	455
(43)	OTHER EXPENSES	7,886.5	3,321	822	2,190	1,291	263
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**333,435.021**	**155,542**	**35,082**	**88,964**	**42,347**	**11,500**
(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	21,202	10,304	17,804	344	1,895
(53)	**DEPRECIATION:**						
(54)	STEAM	49,859	48,021	0	0	0	1,838
(55)	HYDRO	17,266	16,630	0	0	0	637
(56)	WIND	13,334	12,843	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	119
(59)	GENERATION BATTERIES	8,877	8,550	0	0	0	327
(60)	RADIAL TO GENERATION TRANS.	1,695	1,633	0	0	0	62
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	31,475	0	30,076	0	0	1,400
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,574	0	0	3,458	0	116
(65)	DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(66)	DISTRIBUTION - Substations	9,632	0	0	9,319	0	313
(67)	DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,489	0	721
(68)	DISTRIBUTION - OH Lines	12,809	0	0	12,394	0	416
(69)	DISTRIBUTION -UG Lines	2,997	0	0	2,900	0	97
(70)	DISTRIBUTION -Line Transformers	30,216	0	0	29,236	0	980
(71)	DISTRIBUTION -Services	3,514	0	0	3,400	0	114
(72)	DISTRIBUTION -Meters	8,399	0	0	8,127	0	273
(73)	DISTRIBUTION - Streetlight Related	4,918	0	0	4,758	0	160
(74)	GENERAL PROPERTY	67,944	18,212	12,784	28,347	6,242	2,359
(75)	**TOTAL DEPRECIATION**	300,785	116,107	42,859	124,775	6,242	10,801
(76)							
(77)	INTEREST NET	154,075	64,275	29,064	51,009	4,126	5,601
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	11,008	4,592	2,077	3,644	295	400
(80)							
(81)	**TOTAL EXPENSES**	**$1,772,090**	**$1,227,570**	**$119,385**	**$286,197**	**$53,354**	**$85,584**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(6,032.1)	0	0	0	-6,032	0
(86)	CONNECTION CHARGES AND METER REMOVA	(3,675.0)	0	0	0	-3,675	0
(87)	NSF	(160.2)	0	0	0	-160	0
(88)	RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89)	WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90)	POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91)	STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92)	AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93)	OTHER REVENUE	(4,487.5)	-3,266	-318	-762	-142	0
(94)							
(95)	**NET INCOME**	212,356.133	88,588	40,058	70,304	5,687	7,719
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,938,331.475**	**$1,307,854**	**$159,125**	**$339,045**	**$39,005**	**$93,303**

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	362,353	308,407	-	-	-	53,945.3	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,645	-	-	-	92.5	
(4) BIOMASS	21,026	20,956	-	-	-	70.1	
(5) MARITIME LINK	203,880	203,203				677.5	
(6) WIND ENRIS	33,418	33,310	-	-	-	108.4	
(7) WIND NRIS	182,852	182,260				591.9	
(8) IMPORTS	89,972	89,676	-	-	-	296.9	
(9) BUTU CAPACITY CREDIT	-	395.5				(395.5)	
(10) **TOTAL**	**921,238**	**865,851**	**-**	**-**	**-**	**55,387.089**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	60,864	58,620	-	-	-	2,244	
(14) HYDRO OPERATING & MAINT.	2,395	2,306	-	-	-	88	
(15) WIND - OPERATING & MAINT.	8,528	8,213	-	-	-	314	
(16) SOLAR - OPERATING & MAINT.	139	-				139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,579	-	-	-	252	
(17) LM6000 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.	2,041	1,966	-	-	-	75	
(23) **TOTAL POWER PRODUCTION**	**90,039.5**	**86,586**	**-**	**-**	**-**	**3,453**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,877	1,304	152	327	25	68	F - 2
(27) CORP. SECRETARY & INSURANCE	11,822	7,832	1,942	1,060	552	436	F - 4
(28) LEGAL SERVICES	5,177	3,597	420	903	68	189	F - 2
(29) EXTERNAL RELATIONS	3,550	1,495	370	986	581	118	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	133	64	111	2	12	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,748**	**14,361**	**2,949**	**3,387**	**1,228**	**823**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
HV BEFORE STORM EXPENSES (not applicable							
(37) as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separ	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	21,298	-	20,351	-	-	947	
(41) EHV and HV STORM EXPENSES	248		237	-	-	11	
(42)							
(43) **DISTRIBUTION:**							
(44) SUBSTATIONS	1,541	-	-	1,491	-	50	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,201	-	1,147	
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,801	-	765	
(47) UNDERGROUND LINES	589	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	-	-	-	-	-	-	
(51) STREET LIGHTING	589	-	-	570	-	19	
(53) **TOTAL DISTRIBUTION**	**61,632.2**	**-**	**-**	**59,632**	**-**	**2,000**	
(54)							
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	83,178.491	-	20,588	59,632	-	2,958	
(56)							
(57) **GENERATION SERVICES**	12,338	11,883				455	
(58)							
(59) **CUSTOMER SERVICE**							
(60) **CUSTOMER SERVICE**							
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,510	28	
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,774	71	
(63) **CALL CENTRE:**							
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65) CUSTOMER CARE	6,940	-	-	-	6,812	127	
(66) **REVENUE OPERATIONS:**							
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,256	42	
(68) METER DATA SERVICES	441	-	-	-	432	8	
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38.738	
(70) METER SERVICES - FIELD	1,447	-	-	-	1,420	27	
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,570	85	
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	
(73) CREDIT SERVICES							
(74) BAD DEBT EXPENSE	5,013	-	-	-	4,921	92	
(75) MARKETING & SALES							
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77) **TOTAL CUSTOMER SERVICE**	**28,605**	**-**	**-**	**1,155**	**26,908**	**541**	

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	1,342	157	337	26	70	F - 2	
(3) Other Expenses	7,582	5,268	615	1,322	100	276	F - 2	
(4) **Subtotal**	9,513	6,610	772	1,659	126	347		
(5)								
(6) **FINANCE GROUP**								
(7) INTERNAL AUDIT	1,825	1,268	148	318	24	67	F - 2	
(8) INVESTOR RELATIONS	278	114	56	96	2	10	F - 3	
(9) DIRECTOR FINANCE	470	326	38	82	6	17	F - 2	
(10) TREASURER	435	302	35	76	6	16	F - 2	
(11) CORPORATE TAX	908	373	181	313	6	33	F - 3	
(12)								
(13) GM FINANCE	-							
(14) CORPORATE CONTROLLER	3,646	2,533	296	636	48	133	F - 2	
(15) CORP. PERFORMANCE & BACK OFFICE	-							
(16)								
(17) **TOTAL FINANCE**	7,561	4,917	754	1,521	92	276		
(18)								
(19) **ENTERPRISE SERVICES**								
(20) PROCUREMENT & FACILITIES	12,656	3,059	3,059	3,059	3,059	419	F - 5	
(21) INFORMATION TECHNOLOGY	47,662	20,068	4,966	13,237	7,802	1,589	F - 1	
(22)								
(23) **TOTAL ENTERPRISE SERVICES**	60,318	23,128	8,026	16,296	10,861	2,008		
(24)								
(25) **HUMAN RESOURCES**								
(26) --HUMAN RESOURCES	11,248	4,736	1,172	3,124	1,841	375	F - 1	
(27)								
(28) OTHER EXPENSES	7,887	3,321	822	2,190	1,291	263	F - 1	
(29)								
(30) **TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	**331,504**	**154,200**	**34,925**	**88,628**	**42,322**	**11,430**		
(31)								
(32) **TOTAL DIVISIONAL EXPENSES**	**333,435**	**155,542**	**35,082**	**88,964**	**42,347**	**11,500**		
(33)								
(34) **COGS**	**-**	**-**	**-**	**-**	**-**	**-**		
(35)								
(36) **DSM EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(37)								
(38) **FCR DEFERRAL**	**-**	**-**	**-**	**-**	**-**	**-**		
(39)								
(40) **OTHER EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(41)								
(42) **CAPITAL RELATED EXPENSES**								
(43)								
(44) GRANTS IN LIEU OF TAXES	51,549	21,202	10,304	17,804	344	1,895		
(45) DEPRECIATION :								
(46) STEAM	49,859	48,021	-	-	-	1,838		
(47) HYDRO	17,266	16,630	-	-	-	637		
(48) WIND	13,334	12,843	-	-	-	492		
(49) SOLAR	61					61		
(50) LM6000	7,372	7,100	-	-	-	272		
(51) GAS TURBINE - OTHER	3,239	3,119	-	-	-	119		
(52) GENERATION BATTERIES	8,877	8,550	-	-	-	327		
(53) RADIAL TO GENERATION TRANS.	1,695	1,633	-	-	-	62		
(54) Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0		
(55) Transmission - EHV and HV combined	31,475	-	30,076	-	-	1,400		
(56) DISTRIBUTION - Land	-	-	-	-	-	-		
(57) DISTRIBUTION - Easements	3,574			3,458	-	116		
(58) DISTRIBUTION - Other	1,393			1,348	-	45		
(59) DISTRIBUTION - Substations	9,632			9,319	-	313		
(60) DISTRIBUTION - Poles and Fixtures	22,210			21,489	-	721		
(61) DISTRIBUTION - OH Lines	12,809			12,394	-	416		
(62) DISTRIBUTION -UG Lines	2,997			2,900	-	97		
(63) DISTRIBUTION -Line Transformers	30,216			29,236	-	980		
(64) DISTRIBUTION -Services	3,514			3,400	-	114		
(65) DISTRIBUTION -Meters	8,399			8,127	-	273		
(66) DISTRIBUTION - Streetlight Related	4,918	-	-	4,758	-	160		
(67) GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,539	6,242	354.3		
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,990	-	747	2,136	-	106.4	F - 6	
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,575	-	3,070	5,188	-	316.9	F - 7	
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,212	8,570	14,483	-	1,581.6	F - 8	
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-		
(72) INTEREST NET	154,075	64,275	29,064	51,009	4,126	5,601		
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-		
(74) CORPORATE TAXES	11,008	4,592	2,077	3,644	295	400		
(75)								
(76) **TOTAL OPERATING EXPENSES**	**1,772,090**	**1,227,570**	**119,385**	**286,197**	**53,354**	**85,584**		
(77)								
(78) NON-OPERATING REVENUE:						-		
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-		
(80) EXPORT SALES	-	-	-	-	-	-		
(81) LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-		
(82) CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-		
(83) NSF	(160)	-	-	-	(160)	-		
(84) RETAIL SALES	(1,709)	-	-	-	(1,709)	-		
(85) WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-		
(86) POLE SERVICES	(16,695)	-	-	(16,695)	-	-		
(87) STEAM AND ASH SALES	(5,038)	(5,038)				-		
(88) AMI OPT OUT CHARGE	(765)				(765)	-		
(89) OTHER REVENUE	(4,487)	(3,266)	(318)	(762)	(142)	-		
(90)								
(91) **PROFIT/LOSS**	212,356	88,588	40,058	70,304	5,687	7,719		$93,303
(92)								
(93) **TOTAL NET EXPENSES**	**1,938,331**	**1,307,854**	**159,125**	**339,045**	**39,005**	**93,303**		
(94)								
(95) Generation								
(96) Transmission								
(97) Distribution								
(98) Retail								
(99) Total								

NOVA SCOTIA POWER INC.

FUNCTIO **FUNCTIONALIZATION OF OPERATING EXPENSES**

FOR FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	58,620	58,620	-	-	-	13.02%	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.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) 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) RADIAL TO GENERATION TRANS.	1,966	1,966	-	-	-	0.4%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	84,620	84,620	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,809	1,304	152	327	25	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,386	7,832	1,942	1,060	552	1.7%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,988	3,597	420	903	68	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,431	1,495	370	986	581	0.3%	0.2%	0.3%	1.0%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	310	133	64	111	2	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,924	14,361	2,949	3,387	1,228	3.2%	1.8%	0.9%	2.1%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
HV BEFORE STORM EXPENSES (not applicable									
(37) as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separ	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	20,351	-	20,351	-	-	0.0%	12.8%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	237	-	237	-	-	0.0%	0.1%	0.0%	0.0%
(42)									
(43) **DISTRIBUTION:**									
(44) SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45) OVERHEAD LINES BEFORE STORM EXPENSES	34,201	-	-	34,201	-	0.0%	0.0%	9.6%	0.0%
(46) OVERHEAD LINES STORM EXPENSES	22,801	-	-	22,801	-	0.0%	0.0%	6.4%	0.0%
(47) UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51) STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(53) **TOTAL DISTRIBUTION**	59,632	-	-	59,632	-	0.0%	0.0%	16.7%	0.0%
(54)									
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	80,221	-	20,588	59,632	-	0.0%	12.9%	16.7%	0.0%
(56)									
(57) **GENERATION SERVICES**	11,883	11,883	-	-	-	2.6%	0.0%	0.0%	0.0%
(58)									
(59) **CUSTOMER SERVICE**									
(60) **CUSTOMER SERVICE**									
(61) CUSTOMER SERVICE EXPERIENCE	1,510	-	-	-	1,510	0.0%	0.0%	0.0%	2.6%
(62) CUSTOMER SOLUTIONS	3,774	-	-	-	3,774	0.0%	0.0%	0.0%	6.4%
(63) **CALL CENTRE:**									
(64) CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65) CUSTOMER CARE	6,812	-	-	-	6,812	0.0%	0.0%	0.0%	11.5%
(66) **REVENUE OPERATIONS:**									
(67) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.8%
(68) METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69) SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70) METER SERVICES - FIELD	1,420	-	-	-	1,420	0.0%	0.0%	0.0%	2.4%
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,570	-	-	-	4,570	0.0%	0.0%	0.0%	7.7%
(72) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) BAD DEBT EXPENSE	4,921	-	-	-	4,921	0.0%	0.0%	0.0%	8.3%
(75) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77) **TOTAL CUSTOMER SERVICE**	28,063	-	-	1,155	26,908	0.0%	0.0%	0.3%	45.6%

EXHIBIT 4 - Detail A
PAGE 4 OF 6

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

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

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
REGULATORY AFFAIRS									
Advocacy Expense	1,861	1,342	157	337	26	0.3%	0.1%	0.1%	0.0%
Other Expenses	7,305	5,268	615	1,322	100	1.2%	0.4%	0.4%	0.2%
Subtotal	9,166	6,610	772	1,659	126	1.5%	0.5%	0.5%	0.2%
FINANCE GROUP									
INTERNAL AUDIT	1,758	1,268	148	318	24	0.3%	0.1%	0.1%	0.0%
INVESTOR RELATIONS	267	114	56	96	2	0.0%	0.0%	0.0%	0.0%
DIRECTOR FINANCE	453	326	38	82	6	0.1%	0.0%	0.0%	0.0%
TREASURER	419	302	35	76	6	0.1%	0.0%	0.0%	0.0%
CORPORATE TAX	874	373	181	313	6	0.1%	0.1%	0.1%	0.0%
GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE CONTROLLER	3,513	2,533	296	636	48	0.6%	0.2%	0.2%	0.1%
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
TOTAL FINANCE	7,285	4,917	754	1,521	92	1.1%	0.5%	0.4%	0.2%
ENTERPRISE SERVICES									
PROCUREMENT & FACILITIES	12,237	3,059	3,059	3,059	3,059	0.7%	1.9%	0.9%	5.2%
INFORMATION TECHNOLOGY	46,073	20,068	4,966	13,237	7,802	4.5%	3.1%	3.7%	13.2%
TOTAL ENTERPRISE SERVICES	58,310	23,128	8,026	16,296	10,861	5.1%	5.0%	4.6%	18.4%
HUMAN RESOURCES									
--HUMAN RESOURCES	10,873	4,736	1,172	3,124	1,841	1.1%	0.7%	0.9%	3.1%
OTHER EXPENSES	7,624	3,321	822	2,190	1,291	0.7%	0.5%	0.6%	2.2%
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	320,074	154,200	34,925	88,628	42,322	34.2%	21.9%	24.9%	71.7%
TOTAL DIVISIONAL EXPENSES	**321,935**	**155,542**	**35,082**	**88,964**	**42,347**	34.5%	22.0%	25.0%	71.7%
COGS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DSM EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
FCR DEFERRAL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
OTHER EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CAPITAL RELATED EXPENSES									
GRANTS IN LIEU OF TAXES	49,654	21,202	10,304	17,804	344	4.7%	6.5%	5.0%	0.6%
DEPRECIATION :									
STEAM	48,021	48,021	-	-	-	10.7%	0.0%	0.0%	0.0%
HYDRO	16,630	16,630	-	-	-	3.7%	0.0%	0.0%	0.0%
WIND	12,843	12,843	-	-	-	2.9%	0.0%	0.0%	0.0%
SOLAR									
LM6000	7,100	7,100	-	-	-	1.6%	0.0%	0.0%	0.0%
GAS TURBINE - OTHER	3,119	3,119	-	-	-	0.7%	0.0%	0.0%	0.0%
GENERATION BATTERIES	8,550	8,550	-	-	-	1.9%	0.0%	0.0%	0.0%
RADIAL TO GENERATION TRANS.	1,633	1,633	-	-	-	0.4%	0.0%	0.0%	0.0%
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
Transmission - EHV and HV combined	30,076	-	30,076	-	-	0.0%	18.9%	0.0%	0.0%
DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DISTRIBUTION - Easements	3,458	-	-	3,458	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION - Other	1,348	-	-	1,348	-	0.0%	0.0%	0.4%	0.0%
DISTRIBUTION - Substations	9,319	-	-	9,319	-	0.0%	0.0%	2.6%	0.0%
DISTRIBUTION - Poles and Fixtures	21,489	-	-	21,489	-	0.0%	0.0%	6.0%	0.0%
DISTRIBUTION - OH Lines	12,394	-	-	12,394	-	0.0%	0.0%	3.5%	0.0%
DISTRIBUTION -UG Lines	2,900	-	-	2,900	-	0.0%	0.0%	0.8%	0.0%
DISTRIBUTION -Line Transformers	29,236	-	-	29,236	-	0.0%	0.0%	8.2%	0.0%
DISTRIBUTION -Services	3,400	-	-	3,400	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION -Meters	8,127	-	-	8,127	-	0.0%	0.0%	2.3%	0.0%
DISTRIBUTION - Streetlight Related	4,758	-	-	4,758	-	0.0%	0.0%	1.3%	0.0%
GENERALPROPERTY:FUNCTIONILIZED	13,177	-	397	6,539	6,242	0.0%	0.2%	1.8%	10.6%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,883	-	747	2,136	-	0.0%	0.5%	0.6%	0.0%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,258	-	3,070	5,188	-	0.0%	1.9%	1.5%	0.0%
GENERALPROPERTY:NON- FUNCTIONILIZED	41,265	18,212	8,570	14,483	-	4.0%	5.4%	4.1%	0.0%
GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
INTEREST NET	148,474	64,275	29,064	51,009	4,126	14.3%	18.2%	14.3%	7.0%
PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE TAXES	10,608	4,592	2,077	3,644	295	1.0%	1.3%	1.0%	0.5%
						0.0%	0.0%	0.0%	0.0%
TOTAL OPERATING EXPENSES	**820,655**	**361,718**	**119,385**	**286,197**	**53,354**	80.3%	74.9%	80.3%	90.4%
NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
GREEN POWER SURCHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
EXPORT SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
LATE PAYMENT CHARGES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
NSF	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
RETAIL SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
POLE SERVICES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
STEAM AND ASH SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
AMI OPT OUT CHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
OTHER REVENUE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
PROFIT/LOSS	204,637	88,588	40,058	70,304	5,687	19.7%	25.1%	19.7%	9.6%
TOTAL NET EXPENSES	**1,025,292**	**450,307**	**159,443**	**356,501**	**59,041**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

Generation
Transmission
Distribution
Retail
Total

FUNCTIO
FOR

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	1.5	(15)	128	123	-	21	251	1,707	27	2,244
(14) HYDRO OPERATING & MAINT.	0.1	(1)	5	5	-	1	10	67	1	88
(15) WIND - OPERATING & MAINT.	0.2	(2)	18	17	-	3	35	239	4	314
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.2	(2)	14	14	-	2	28	192	3	252
(17) LM6000 OPERATING & MAINT.	0.0	(0)	1	1	-	0	3	18	0	24
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.0	(0)	4	3	-	1	7	48	1	64
(19) FUEL PROCUREMENT	0.2	(2)	14	14	-	2	28	192	3	253
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	4	4	-	1	8	57	1	75
(23) **TOTAL POWER PRODUCTION**	2.2	(21)	185	177	-	31	362	2,464	40	3,239
(24)										-
(25) **CORPORATE GROUPS**										-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	3	3	0	1	8	54	1	68
(27) CORP. SECRETARY & INSURANCE	0.3	(1)	17	17	0	4	50	339	10	436
(28) LEGAL SERVICES	0.2	(1)	8	8	0	2	22	148	3	189
(29) EXTERNAL RELATIONS	0.1	0	3	3	0	1	14	94	2	118
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	10	0	12
(31)										-
(32) **TOTAL CORPORATE GROUPS**	0.7	(2)	31	31	0	7	95	644	17	823
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
(37) HV BEFORE STORM EXPENSES (not applicable as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separ	0.0	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	0.0	-	-	-	-	14	111	757	66	947
(41) EHV and HV STORM EXPENSES	0.0	-	-	-	-	0	1	9	1	11
(42)										
(43) **DISTRIBUTION:**										-
(44) SUBSTATIONS	0.1	-	-	-	-	-	6	44	-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES	2.1	-	-	-	-	-	147	998	-	1,147
(46) OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	98	665	-	765
(47) UNDERGROUND LINES	0.0	-	-	-	-	-	2	17	-	19
(48) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(50) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(51) STREET LIGHTING	0.0	-	-	-	-	-	2	17	-	19
(53) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	256	1,740	-	2,000
(54)										
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	14	368	2,506	66	2,958
(56)										
(57) **GENERATION SERVICES**	0.3	(3)	26	25	-	4	51	346	6	455
(58)										
(59) **CUSTOMER SERVICE**										
(60) **CUSTOMER SERVICE**										
(61) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	22	1	28
(62) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	8	54	1	71
(63) **CALL CENTRE:**										
(64) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	3	17	0	23
(65) CUSTOMER CARE	0.6	9	-	4	1	0	14	97	2	127
(66) **REVENUE OPERATIONS:**										
(67) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	5	32	1	42
(68) METER DATA SERVICES	0.0	1	-	0	0	0	1	6	0	8
(69) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	5	34	-	39
(70) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	20	0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	10	65	2	85
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(73) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(74) BAD DEBT EXPENSE	0.4	6	-	3	0	0	10	70	2	92
(75) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(77) **TOTAL CUSTOMER SERVICE**	2	34	-	14	2	1	61	417	9	541

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	3	3	0	1	8	55	1	70
Other Expenses	0.2	(1)	12	11	0	2	32	216	4	276
Subtotal	0.3	(1)	14	14	0	3	40	271	6	347
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	3	3	0	1	8	52	1	67
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	8	0	10
DIRECTOR FINANCE	0.0	(0)	1	1	0	0	2	13	0	17
TREASURER	0.0	(0)	1	1	0	0	2	12	0	16
CORPORATE TAX	0.0	(0)	1	1	0	0	4	27	1	33
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.1	(1)	6	5	0	1	15	104	2	133
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.2	(1)	11	10	0	2	32	217	5	276
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.5	3	7	8	0	3	49	336	12	419
INFORMATION TECHNOLOGY	2.0	5	44	46	1	11	186	1,266	28	1,589
TOTAL ENTERPRISE SERVICES	2.5	8	51	54	1	14	235	1,602	40	2,008
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	1	10	11	0	3	44	299	7	375
OTHER EXPENSES	0.3	1	7	8	0	2	31	210	5	263
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	13	15	337	345	4	80	1,320	8,977	199	11,290
TOTAL DIVISIONAL EXPENSES	13	15	340	348	4	81	1,328	9,033	200	11,361
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(5)	46	45	0	15	224	1,525	43	1,895
DEPRECIATION :										
STEAM	1	(12)	105	100	-	17	205	1,398	23	1,838
HYDRO	0	(4)	36	35	-	6	71	484	8	637
WIND	0	(3)	28	27	-	5	55	374	6	492
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(2)	16	15	-	3	30	207	3	272
GAS TURBINE - OTHER	0	(1)	7	7	-	1	13	91	1	119
GENERATION BATTERIES	0	(2)	19	18	-	3	37	249	4	327
RADIAL TO GENERATION TRANS.	0	(0)	4	3	-	1	7	48	1	62
Transmission - HV (not aplicable as a separate item)	0	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	0	-	-	-	-	20	164	1,118	97	1,400
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	15	101	-	116
DISTRIBUTION - Other	0	-	-	-	-	-	6	39	-	45
DISTRIBUTION - Substations	1	-	-	-	-	-	40	272	-	313
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	92	627	-	721
DISTRIBUTION - OH Lines	1	-	-	-	-	-	53	362	-	416
DISTRIBUTION -UG Lines	0	-	-	-	-	-	12	85	-	97
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	125	853	-	980
DISTRIBUTION -Services	0	-	-	-	-	-	15	99	-	114
DISTRIBUTION -Meters	0	-	-	-	-	-	35	237	-	273
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	20	139	-	160
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	43	295	3	354
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	1	13	90	2	106
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	2	39	266	10	317
GENERALPROPERTY:NON- FUNCTIONILIZED	1	(5)	40	38	-	12	187	1,272	36	1,582
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	5	(11)	141	137	0	43	661	4,499	125	5,601
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	0	(1)	10	10	0	3	47	321	9	400
TOTAL OPERATING EXPENSES	31	(22)	791	785	5	212	3,540	24,082	572	29,996
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	7	(15)	194	188	1	59	912	6,201	172	7,719
TOTAL NET EXPENSES	38.463	(37)	985	973	5	272	4,451	30,284	744	**37,715**
Generation	11.7	(112)	985	941	-	163	1,927	13,110	211	17,236
Transmission	0.0	-	-	-	-	108	871	5,928	513	7,420
Distribution	21.8	-	-	-	-	-	1,529	10,404	-	11,955
Retail	5.0	75	-	31	5	1	124	842	20	1,103
Total	38.463	(37)	985	973	5	272	4,451	30,284	**744.230**	37,715

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	20,588	958	21,546
(3)	NON-DIRECT	14,494	675	15,168
(4)	TOTAL OPER. & MAINT.	35,082	1,633	36,715
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	30,076	1,400	31,475
(8)	GENERAL PROPERTY	12,784	595	13,379
(9)	TOTAL DEPRECIATION	42,859	1,995	44,854
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	515	24	539
(13)	REGULATORY AMORTIZATION	1,562	73	1,634
(14)	GRANTS IN LIEU OF TAXES	10,304	480	10,783
(15)	TOTAL TAX	12,380	576	12,956
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	27,714	1,290	29,004
(19)	LESS: AFUDC INTEREST	1,350	63	1,413
(20)	INTEREST TOTAL	29,064	1,353	30,416
(21)				
(22)	**RETAINED EARNINGS**	40,058	1,864	41,922
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(318)	-	(318)
(25)				
(26)	**TOTAL**	159,125	7,420	166,546

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
	GENERATION FUNCTION				
(1)	FUEL	308,407	$0	$308,407	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	27,645	$13,004	$14,640	-
(3)	PURCHASES - BIOMASS	20,956	$5,671	$15,285	-
(4)	MARITIME LINK	203,203	$95,587	$107,616	
(5)	PURCHASES - WIND ERIS	33,310	15,667.7	17,642.0	-
(6)	PURCHASES - WIND NRIS	182,260	85,728.1	96,531.7	
(7)	IMPORTS	89,676	0	89,675.6	-
(8)	BUTU CAPACITY CREDIT	395	395	0	
(8)	OPER. & MAINT. - STEAM	113,017	53,169	59,848	-
(9)	OPER. & MAINT. - HYDRO	4,446	2,092	2,355	-
(10)	OPER. & MAINT. - WIND	15,835	7,450	8,385	-
(11)	OPER. & MAINT. - BIOMASS	12,684	5,967	6,717	-
(12)	OPER. & MAINT. - LM6000	1,219	573	646	-
(13)	OPER. & MAINT. - OTHER CT's	3,208	3,208	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	3,790	1,783	2,007	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,341.8	631	711	-
(18)	GRANTS IN LIEU OF TAXES	21,202	9,975	11,228	-
(19)	**Depreciation:**				
(20)	STEAM	48,021	22,591	25,429	-
(21)	HYDRO	16,630	7,824	8,806	-
(22)	WIND	12,843	6,042	6,801	-
(23)	LM6000	7,100	3,340	3,760	-
(24)	GAS TURBINE - OTHER	3,119	1,468	1,652	-
(25)	GENERATION BATTERIES	8,550	4,022	4,528	-
(26)	RADIAL TO GENERATION TRANS.	1,633	768	864	-
(27)	GENERAL PROPERTY	18,212	8,568	9,644	-
(28)					
(29)	INTEREST NET OF AFUDC	64,275	26,370	37,905	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	4,592	1,884	2,708	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,038	-1,575	-3,463	-
(35)	OTHER REVENUE	-3,266	-1,021	-2,245	-
(36)	RETURN (PROFIT/LOSS)	88,588	36,345	52,243	-
(37)					
(38)	**TOTAL GENERATION**	**$1,307,854**	**$417,528.88**	**$890,325**	**-**

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 aplicable 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	34,688	34,688	0	-
O&M - EHV Storm Expense	237	237	0	-
REG. AFFAIRS - ADVOCACY EXPENSE	157	157	0	-
GRANTS IN LIEU OF TAXES	10,304	10,304	0	-
Depreciation:				
TRANSMISSION	30,076	30,076	0	-
GENERAL PROPERTY	12,784	12,784	0	-
INTEREST NET OF AFUDC	29,064	29,064	0	-
PREFERRED DIVIDENDS	0	0	0	-
CORPORATE TAXES	2,077	2,077	0	-
Non-Operating Revenue:				
OTHER REVENUE	-318	-318	0	-
FCR DEFERRAL	0	0	0	-
RETURN (PROFIT/LOSS)	40,058	40,058	0	-
TOTAL - EHV	**159,125**	**159,125**	**0**	**-**
TOTAL TRANSMISSION	**$159,125**	**$159,125.31**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,174	$2,174	$0	-
(3)	OVERHEAD LINES Before Storm Expense	60,307	15,680	0	44,627.1
(4)	OVERHEAD LINES Storm Expense	22,801	5,928	0	16,872.4
(5)	UNDERGROUND LINES	831	216	0	614.9
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,684	0	0	1,684.2
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	337	88	0	249.1
(9)	GRANTS IN LIEU OF TAXES	17,486	9,749	0	7,737.5
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	3,458	1,709	0	1,749.0
(13)	DISTRIBUTION - Other	1,348	666	0	682.0
(14)	DISTRIBUTION - Substations	9,319	9,319	0	-
(15)	DISTRIBUTION - Poles and Fixtures	21,489	5,587	0	15,902.2
(16)	DISTRIBUTION - OH Lines	12,394	6,531	0	5,862.1
(17)	DISTRIBUTION -UG Lines	2,900	658	0	2,241.3
(18)	DISTRIBUTION -Line Transformers	29,236	29,236	0	-
(19)	DISTRIBUTION -Services	3,400	0	0	3,399.5
(20)	DISTRIBUTION -Meters	8,127	0	0	8,126.7
(21)	GENERAL PROPERTY	28,347	16,437	0	11,909.4
(22)					
(23)	INTEREST NET OF AFUDC	50,100	27,931	0	22,168.7
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	3,579	1,996	0	1,583.9
(26)	RETURN (PROFIT/LOSS)	69,051	38,496	0	30,554.4
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	831	831	0	-
(30)	GRANTS IN LIEU OF TAXES	317	317	0	-
(31)	DEPRECIATION	4,758	4,758	0	-
(32)	INTEREST NET OF AFUDC	910	910	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	65	65	0	-
(35)	RETURN (PROFIT/LOSS)	1,254	1,254	0	-
(36)	**Subtotal**	8,135	8,135	0	-
(37)					
(38)	POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39)	OTHER REVENUE	-762	-375	0	(386.9)
(41)	**TOTAL DISTRIBUTION**	**$339,045**	**$175,821.49**	**$0**	**163,223.2**

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	8,988	0	0	8,988.2
(2)	CALL CENTRE	13,650	0	0	13,650.2
(3)	BILLING SERVICES & PAYMENTS	3,838	0	0	3,838.0
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	736	0	0	735.6
(6)	METER SERVICES - FIELD	2,416	0	0	2,415.8
(7)	ELECT. WIRING INSPECT. - FIELD	7,773	0	0	7,772.8
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,921	0	0	4,920.9
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	26	0	0	25.5
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	344	0	0	344.2
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,242	0	0	6,242.3
(17)	INTEREST NET OF AFUDC	4,126	0	0	4,125.9
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	295	0	0	294.8
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24)	NSF	(160.2)	0	0	(160.2)
(25)	RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26)	WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27)	AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28)	OTHER REVENUE	(142.0)	0	0	(142.0)
(29)	RETURN (PROFIT/LOSS)	5,686.7	0	0	5,686.7
(31)	**TOTAL RETAIL**	**$39,005**	**$0**	**$0**	**39,004.7**
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,845,029**	**$752,475.678**	**$890,325.160**	**202,227.9**

EXHIBIT 5
Page 5 of 5

NOVA SCOTIA POWER INC.

CLASSIFICATION OF OPERATING EXPENSES

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

(1)	***INTERMEDIATE CLASSIFICATION***				
(2)					
(3)	THERMAL O&M	$113,017			
(4)	HYDRO O&M	4,446			
(5)	WIND O&M	15,835			
(6)	BIOMASS O&M	12,684			
(7)	LM6000 O&M	1,219			
(8)	OTHER CT's O&M	3,208			
	GENERATION BATTERIES	$0			
	RADIAL TO GENERATION TRANS.	$3,790			
(9)					
(10)	NET THERMAL O&M	$154,200			
(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	0			
(22)					
(23)	THERMAL VARIABLE O&M	$0			
(24)					
(25)	THERMAL O&M	$113,017			
(26)					
(27)	HYDRO O&M	4,446			
(28)	WIND O&M	15,835			
(29)	BIOMASS O&M	12,684			
(30)	LM6000 O&M	1,219			
(31)	OTHER CT's O&M	3,208			
(32)	GENERATION BATTERIES	0			
(33)	RADIAL TO GENERATION TRANS.	3,790			
(34)					
(35)	NET THERMAL O&M D&E SPLIT	$154,200			
(36)					
(37)	THERMAL O&M DMD. ALLOC. %	47.05%			
(38)	THERMAL O&M ENG. ALLOC. %	52.95%			
(39)					
(40)	BIOMASS DEMAND ALLOC %	47.05%			
(41)					
(42)	BIOMASS ENERGY ALLOC %	52.95%			
(43)					
(44)		NRIS	ERIS		
(45)	WIND O&M DMD. ALLOC. %	47.05%	47.05%		
(46)	WIND O&M ENG. ALLOC. %	52.95%	52.95%		
(47)					
(48)					
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%			
(50)					
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%			
(52)					
(53)		**DEMAND**	**ENERGY**	**CUSTOMER**	
(54)					
(55)	GEN. PROP. ALLOC. - GEN.	8,568	9,644	0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,784	0	0	
(58)	GEN. PROP. ALLOC. - DIST.	16,437	0	11,909	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,242	
(60)					
(61)	TOTAL	37,789	9,644	18,152	

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
	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	13,004	8,599.28	455.21	2,362.48	270.63	247.52	285.46	485.17	49.44	185.18	63.95	See BCF File
(3)	PURCHASES - BIOMASS	5,671	3,750.01	198.51	1,030.24	118.02	107.94	124.49	211.57	21.56	80.76	27.89	See BCF File
(4)	MARITIME LINK	95,587	63,208.34	3,345.96	17,365.21	1,989.23	1,819.39	2,098.27	3,566.18	363.42	1,361.17	470.05	See BCF File
(5)	PURCHASES - WIND ERIS	15,668	10,360.48	548.44	2,846.33	326.05	298.22	343.93	584.53	59.57	223.11	77.05	See BCF File
(6)	PURCHASES - WIND NRIS	85,728	56,688.90	3,000.85	15,574.12	1,784.05	1,631.73	1,881.85	3,198.36	325.94	1,220.77	421.56	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	395	261.53	13.84	71.85	8.23	7.53	8.68	14.76	1.50	5.63	1.94	See BCF File
(9)	OPER. & MAINT. - STEAM	53,169	35,159	1,861	9,659	1,106	1,012	1,167	1,984	202	757	261	D-3A
(10)	OPER. & MAINT. - HYDRO	2,092	1,383	73	380	44	40	46	78	8	30	10	D-3A
(11)	OPER. & MAINT. - WIND	7,450	4,926	261	1,353	155	142	164	278	28	106	37	D-3A
(12)	OPER. & MAINT. - BIOMASS	5,967	3,946	209	1,084	124	114	131	223	23	85	29	D-3A
(13)	OPER. & MAINT. - LM6000	573	379	20	104	12	11	13	21	2	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	3,208	2,122	112	583	67	61	70	120	12	46	16	D-3A
(15)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	D-3A
(16)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,783	1,179	62	324	37	34	39	67	7	25	9	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	631	307	50	246	0	28	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	9,975	6,596	349	1,812	208	190	219	372	38	142	49	P-7
(20)	DEPRECIATION	54,623	36,120	1,912	9,923	1,137	1,040	1,199	2,038	208	778	269	EXH 6D
(21)	INTEREST NET OF AFUDC	26,370	17,438	923	4,791	549	502	579	984	100	376	130	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,884	1,246	66	342	39	36	41	70	7	27	9	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,575	-1,041	-55	-287	-33	-30	-35	-59	-6	-22	-8	O-8
(26)	OTHER REVENUE	-1,021	-675	-36	-186	-21	-19	-22	-38	-4	-15	-5	O-8
(27)	RETURN (PROFIT/LOSS)	36,345	24,034	1,272	6,603	756	692	798	1,356	138	518	179	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,207	7,411	392	2,036	233	213	246	418	43	160	55	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	0	0	0	0	0	0	0	0	0	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	0	0	0	0	0	0	0	0	0	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0	D-3B
(34)													
(35)	**TOTAL GENERATION**	417,528.88	283,398	15,036	78,018	8,909	8,177	9,398	4,765	1,628	6,096	2,105	
(36)													
(37)	**TRANSMISSION**												
(38)													
(39)	**Transmission - HV (not aplicable 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	

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)	34,688	22,938	1,214	6,302	722	660	761	1,294	132	494	171	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	237	157	8	43	5	5	5	9	1	3	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	157	76	12	61	0	7	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	10,304	6,814	361	1,872	214	196	226	384	39	147	51	P-8B
(5)	DEPRECIATION	42,859	28,341	1,500	7,786	892	816	941	1,599	163	610	211	EXH 6D
(6)	INTEREST NET OF AFUDC	29,064	19,219	1,017	5,280	605	553	638	1,084	111	414	143	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	2,077	1,373	73	377	43	40	46	77	8	30	10	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-318	-210	-11	-58	-7	-6	-7	-12	-1	-5	-2	O-9B
(12)	RETURN (PROFIT/LOSS)	40,058	26,489	1,402	7,277	834	762	879	1,494	152	570	197	P-15B
(13)													
(14)	**TOTAL - EHV**	159,125	105,196	5,577	28,941	3,308	3,033	3,490	5,931	604	2,264	782	
(15)													
(16)	**TOTAL TRANSMISSION**	159,125.31	105,196	5,577	28,941	3,308	3,033	3,490	5,931	604	2,264	782	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	23,998	16,403	892	4,546	424	512	554	348	0	101	219	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	88	43	7	34	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,749	6,771	369	1,860	111	210	213	97	0	27	90	P-9
(22)	DEPRECIATION	70,144	48,718	2,656	13,384	802	1,512	1,532	698	0	191	650	EXH 6D
(23)	INTEREST NET OF AFUDC	27,931	19,387	1,057	5,327	321	602	610	280	0	77	271	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	1,996	1,385	76	381	23	43	44	20	0	5	19	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27)	OTHER REVENUE	-375	-247	-13	-68	-4	-8	-8	-4	0	-1	-22	O-10
(28)	RETURN (PROFIT/LOSS)	38,496	26,721	1,457	7,342	443	830	841	385	0	105	373	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	4,758	0	0	0	0	0	0	0	0	0	4,758	EXH 6D
(34)	INTEREST NET OF AFUDC	910	0	0	0	0	0	0	0	0	0	910	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)	1,254	0	0	0	0	0	0	0	0	0	1,254	P-16B
(38)	**Subtotal**	8,135	0	0	0	0	0	0	0	0	0	8,135	
(39)													
(40)	**TOTAL DISTRIBUTION**	175,821.49	116,184	6,337	31,978	2,060	3,612	3,688	1,776	0	490	9,696	
(41)													
(42)	**TOTAL DEMAND**	**$752,475.678**	**$504,778**	**$26,950**	**$138,937**	**$14,277**	**$14,821**	**$16,576**	**$12,471**	**$2,232**	**$8,850**	**$12,583**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$308,407	166,882.7	11,238.3	67,018.8	10,446.4	7,758.0	12,308.8	19,873.5	6,647.3	3,921.4	2,312.1	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$14,640	7,439.5	530.1	3,279.5	549.4	393.4	645.9	1,057.8	456.8	166.6	121.5	See BCF
(3)	PURCHASES - BIOMASS	$15,285	7,851.60	556.65	3,419.27	566.42	406.07	657.87	1,077.55	445.77	179.92	123.67	See BCF
(4)	MARITIME LINK	$107,616	54,843.8	3,896.1	24,105.4	4,020.8	2,868.1	4,710.4	7,732.0	3,306.5	1,245.2	887.4	See BCF
(5)	PURCHASES - WIND ERIS	$17,642	9,147.90	638.14	3,909.76	641.96	465.45	756.95	1,230.87	502.04	206.68	142.22	See BCF
(6)	PURCHASES - WIND NRIS	$96,532	50,054.50	3,491.86	21,374.85	3,510.66	2,545.41	4,149.16	6,755.74	2,741.39	1,127.01	781.11	See BCF
(7)	IMPORTS	$89,676	45,452.86	3,243.66	20,155.17	3,383.35	2,395.38	3,939.89	6,497.85	2,823.81	1,042.48	741.13	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	59,848	31,577	2,173	13,164	2,114	1,544	2,493	4,054	1,529	730	469	E-1A
(9)	OPER. & MAINT. - HYDRO	2,355	1,242	85	518	83	61	98	159	60	29	18	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,385	4,424	304	1,844	296	216	349	568	214	102	66	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,717	3,544	244	1,477	237	173	280	455	172	82	53	E-1A
(12)	OPER. & MAINT. - LM6000	646	341	23	142	23	17	27	44	16	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	2,007	1,059	73	441	71	52	84	136	51	24	16	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	711	345	57	277	0	32	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	11,228	5,924	408	2,470	397	290	468	760	287	137	88	P-10
(19)	DEPRECIATION	61,484	32,441	2,232	13,524	2,172	1,586	2,561	4,164	1,571	750	482	EXH 6D
(20)	INTEREST NET OF AFUDC	37,905	20,000	1,376	8,337	1,339	978	1,579	2,567	969	463	297	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	2,708	1,429	98	596	96	70	113	183	69	33	21	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,463	(1,822.05)	(125.86)	(763.51)	(122.89)	(89.67)	(144.54)	(235.21)	(89.72)	(42.05)	(27.19)	O-11
(26)	OTHER REVENUE	-2,245	-1,181	-82	-495	-80	-58	-94	-153	-58	-27	-18	O-11
(27)	RETURN (PROFIT/LOSS)	52,243	27,565	1,897	11,491	1,845	1,348	2,176	3,538	1,335	638	410	P-17
(28)													
(29)	**TOTAL GENERATION**	890,325	468,561	32,358	196,286	31,589	23,050	37,159	60,467	23,049	10,816	6,990	
(31)	**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	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$890,325.160**	**$468,561**	**$32,358**	**$196,286**	**$31,589**	**$23,050**	**$37,159**	**$60,467**	**$23,049**	**$10,816**	**$6,990**	

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$63,798	$57,645	$3,276	$1,437	$2	$274	$18	$3	$0	$0	$1,142	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	249	121	20	97	0	11	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,737	6,912	396	257	0	49	4	1	0	0	117	P-12
(6)	DEPRECIATION	49,872	44,555	2,554	1,657	3	318	26	6	0	0	753	EXH 6D
(7)	INTEREST NET OF AFUDC	22,169	19,821	1,135	720	1	138	11	2	0	0	339	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	1,584	1,416	81	51	0	10	1	0	0	0	24	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	-0	-0	-227	P-22
(12)	OTHER REVENUE	-387	-347	-20	-11	-0	-2	-0	-0	-0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	30,554	27,318	1,565	993	2	190	15	3	0	0	467	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	163,223.201	146,257	8,374	4,945	9	940	73	15	0	1	2,610	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	10,188.362	7,592	963	846	35	123	56	53	25	1	496	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,988.204	5,401	937	1,484	211	162	259	410	0	25	99	O-15
(20)	CALL CENTRE	13,650.230	11,140	750	881	62	119	91	94	46	7	460	C-3
(21)	BILLING SERVICES	3,837.983	3,132	211	248	17	33	26	27	13	2	129	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	735.639	46	67	117	107	77	80	114	3	124	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,920.934	4,134	122	597	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	25.522	12	2	10	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	344.171	307	18	11	0	2	0	0	0	0	5	N/A
(29)	DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(30)	INTEREST NET OF AFUDC	4,125.928	3,192	214	415	44	54	81	80	0	15	31	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	294.783	228	15	30	3	4	6	6	0	1	2	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(38)	WIRING INSPECTIONS	(7,552.248)	-5,393	-802	-665	-23	-98	-38	-35	-16	0	-482	C-8
(39)	AMI OPT OUT CHARGE	(765.417)	-647	-44	-51	-4	-7	-5	-5	-3	-0	0	C-6
(40)	OTHER REVENUE	(141.965)	-109	-9	-13	-1	-2	-2	-2	-0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	5,686.733	4,399	295	571	61	74	112	111	0	21	43	N/A
(42)													
(43)	**TOTAL RETAIL**	39,004.421	30,405	2,634	3,110	384	509	215	649	68	165	865	
(44)	-		30,405										
(45)	**TOTAL CUSTOMER**	**202,227.622**	**176,661**	**11,007**	**8,055**	**393**	**1,449**	**287**	**664**	**69**	**166**	**3,475**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,845,028**	**$1,150,000**	**$70,315**	**$343,278**	**$46,259**	**$39,320**	**$54,022**	**$73,603**	**$25,350**	**$19,833**	**$23,048**	$23,048

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	$865,851	$484,541	$31,158	$182,513	$27,615	$20,944	$31,912	$52,286	$17,745	$10,966	$6,171
(4)	Non-FAM-related	450,307	272,137	16,534	93,522	13,139	10,480	14,940	13,430	7,090	6,053	2,981
(5)	Non-Operating Revenue Credit	-8,304	-4,719	-299	-1,731	-257	-197	-295	-484	-158	-106	-58
(6)	**Subtotal**	1,307,854	751,959	47,393	274,304	40,498	31,227	46,556	65,232	24,677	16,912	9,095
(7)												
(8)	**Transmission**											
(9)	**Operating Costs**											
(10)	EHV	$159,443	$105,406	$5,588	$28,998	$3,315	$3,039	$3,497	$5,943	$606	$2,268	$783
(11)	HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12)	Subtotal	$159,443	$105,406	$5,588	$28,998	$3,315	$3,039	$3,497	$5,943	$606	$2,268	$783
(13)	Non-Operating Revenue Credit	($318)	($210)	($11)	($58)	($7)	($6)	($7)	($12)	($1)	($5)	($2)
(14)	**Subtotal**	$159,125	$105,196	$5,577	$28,941	$3,308	$3,033	$3,490	$5,931	$604	$2,264	$782
(15)												
(16)	**Distribution**											
(17)	Non-Streetlight-related	$348,366	$277,216	$15,541	$38,087	$2,133	$4,704	$3,869	$1,844	$0	$506	$4,466
(18)	Streetlight-related	$8,135	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,135
(19)	Non-Operating Revenue Credit	($17,456)	($14,775)	($830)	($1,164)	($65)	($152)	($108)	($53)	($0)	($15)	($295)
(20)	**Subtotal**	$339,045	$262,441	$14,710	$36,923	$2,069	$4,552	$3,761	$1,791	$0	$491	$12,306
(21)												
(22)	**Retail**											
(23)	Operating Costs	$59,041	$45,160	$3,914	$5,417	$540	$757	$713	$896	$88	$196	$1,360
(24)	Non-Operating Revenue Credit	($20,036)	($14,756)	($1,280)	($2,306)	($155)	($248)	($499)	($247)	($19)	($31)	($494)
(25)	**Subtotal**	$39,004	$30,405	$2,634	$3,110	$384	$509	$215	$649	$68	$165	$865
(26)												
(27)	**Total**	**$1,845,028**	**$1,150,000**	**$70,315**	**$343,278**	**$46,259**	**$39,320**	**$54,022**	**$73,603**	**$25,350**	**$19,833**	**$23,048**
(28)												
(29)	**Costs by Functional Areas (relative shares)**											
(30)	Generation	71%	65%	67%	80%	88%	79%	86%	89%		85%	39%
(31)	Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32)	Distribution	18%	23%	21%	11%	4%	12%	7%	2%		2%	53%
(33)	Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34)	**Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)												
(36)	**AVERAGE CUSTOMER COST CALC**											
(37)	**Customer Related Costs**											
(38)	Distribution bfr Non-Operationg Credit	175,964	157,788	9,027	5,214	9	991	75	16	0	1	2,843
(39)	Retail bfr Non-Operatin Credit	59,041	45,160	3,914	5,417	540	757	713	896	88	196	1,360
(40)	Subtotal	235,005	202,948	12,941	10,630	549	1,748	789	912	88	197	4,203
(41)												
(42)	**Misc Rev Credit**											
(43)	Distribution	(12,741.1)	-11,531	-653	-269	-0	-51	-3	-0	-0	-0	-234
(44)	Retail	(20,036.4)	-14,756	-1,280	-2,306	-155	-248	-499	-247	-19	-31	-494
(45)	Total	(32,777.4)	-26,287	-1,933	-2,575	-156	-299	-502	-248	-19	-31	-728
(46)												
(47)	**Total**	202,227.6	176,661	11,007	8,055	393	1,449	287	664	69	166	3,475
(48)	% of Total Cost	11.0%	15.4%	15.7%	2.3%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)												
(50)	Customers	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882
(51)	Bill Months	6,448,244	5,836,357	330,593	134,388	240	25,527	2,099	431	12	15	118,582
(52)												
(53)	**Average Monthly Cost per Customer**	**31.36**	**30.2691**	**33.30**	**59.94**	**1,638.81**	**56.76**	**136.81**	**1,540.99**		**11,058.71**	**29.31**

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

	Depreciation	172,385	61,484	49,872	283,741

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Dmd. in KWs 69,857
(4) Int Credit Amount 11,207
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(9)												
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	0	0	1.06	-	-	($7.661)	$0	10.0%	($0.766)	$0	$0
(12)	Int Credit Amount - PHP	0										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	0										
(17)	Int Credit Amount - PHP	0										

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	$2,174	$1,460	$79	$406	$52	$46	$53	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Ex	15,680	10,736	584	2,974	267	335	361	215	0	64	143	P-1
(5)	OVERHEAD LINES Storm Expense	5,928	4,059	221	1,125	101	127	136	81	0	24	54	P-1
(6)	UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,829	16,403	892	4,546	424	512	554	348	0	101	1,050	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Ex	44,627	40,400	2,288	930	1	177	9	1	0	0	821	P-2
(19)	OVERHEAD LINES Storm Expense	16,872	15,274	865	352	0	67	3	1	0	0	310	P-2
(20)	UNDERGROUND LINES	615	557	32	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,684	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**	63,798	57,645	3,276	1,437	2	274	18	3	0	0	1,142	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	10,188	7,592	963	846	35	123	56	53	25	1	496	EXHIBIT 6B
(33)	**TOTAL RETAIL**	10,188	7,592	963	846	35	123	56	53	25	1	496	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,174	1,460	79	406	52	46	53	48	0	12	19	P-3
(38)	OVERHEAD LINES	22,801	19,333	1,086	1,476	101	193	140	82	0	24	365	P-1
(39)	UNDERGROUND LINES	831	705	40	54	4	7	5	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,873	9,006	1,054	988	35	151	62	54	25	1	496	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**	**$38,509**	**$30,503**	**$2,258**	**$2,925**	**$192**	**$397**	**$259**	**$187**	**$25**	**$39**	**$1,724**	

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	$7,592	$2,041	$5,551
(2) SMALL GENERAL	963	137	826
(3) GENERAL	846	161	685
(4) GENERAL LARGE	35	11	23
(5) SMALL INDUSTRIAL	123	22	101
(6) MEDIUM INDUSTRIAL	56	17	39
(7) LARGE INDUSTRIAL	53	17	36
(8) ELI 2P-RTP	25	8	17
(9) MUNICIPAL	1	1	0
(10) UNMETERED	496	0	496
(11) TOTAL	$10,188	$2,416	$7,773
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)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$4,134	$0	$4,134	$0	$4,134
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,134	$787	$4,920.9	$0	$4,920.93
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

NOVA SCOTIA POWER INC.

ALLOCATION OF DEPRECIATION EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PRODUCTION	$22,591	$14,939	$791	$4,104	$470	$430	$496	$843	$86	$322	$111	D-3A
(5)	HYDRO PRODUCTION	7,824	5,173	274	1,421	163	149	172	292	30	111	38	D-3A
(6)	WIND PRODUCTION	6,042	3,995	211	1,098	126	115	133	225	23	86	30	D-3A
(7)	LM6000 PRODUCTION	3,340	2,209	117	607	70	64	73	125	13	48	16	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,468	970	51	267	31	28	32	55	6	21	7	D-3A
(9)	GENERATION BATTERIES	4,022	2,660	141	731	84	77	88	150	15	57	20	D-3A
(10)	RADIAL TO GENERATION TRANS.	768	508	27	140	16	15	17	29	3	11	4	D-3A
(11)	GENERAL PROPERTY	8,568	5,666	300	1,557	178	163	188	320	33	122	42	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	54,623	36,120	1,912	9,923	1,137	1,040	1,199	2,038	208	778	269	
(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	30,076	19,888	1,053	5,464	626	572	660	1,122	114	428	148	D-3A
(21)	GENERAL PROPERTY	12,784	8,453	447	2,322	266	243	281	477	49	182	63	P-8B
(22)	TOTAL - EHV	42,859	28,341	1,500	7,786	892	816	941	1,599	163	610	211	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	42,859	28,341	1,500	7,786	892	816	941	1,599	163	610	211	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,709	1,187	65	326	20	37	37	17	0	5	16	P-9
(29)	DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	9,319	6,473	353	1,778	107	201	203	93	0	25	86	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,587	3,881	212	1,066	64	120	122	56	0	15	52	P-9
(32)	DISTRIBUTION - OH Lines	6,531	4,536	247	1,246	75	141	143	65	0	18	61	P-9
(33)	DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	29,236	20,306	1,107	5,578	334	630	638	291	0	80	271	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,758	0	0	0	0	0	0	0	0	0	4,758	Direct
(38)	GENERAL PROPERTY	16,437	11,416	622	3,136	188	354	359	164	0	45	152	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	74,903	48,718	2,656	13,384	802	1,512	1,532	698	0	191	5,408	
(41)													
(42)	**TOTAL DEMAND**	**172,385**	**113,180**	**6,069**	**31,093**	**2,831**	**3,368**	**3,671**	**4,335**	**371**	**1,579**	**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	25,429	13,417	923	5,593	898	656	1,059	1,722	650	310	199	E-1A
(5)	HYDRO PRODUCTION	8,806	4,646	320	1,937	311	227	367	596	225	107	69	E-1A
(6)	WIND PRODUCTION	6,801	3,588	247	1,496	240	175	283	461	174	83	53	E-1A
(7)	LM6000 PRODUCTION	3,760	1,984	136	827	133	97	157	255	96	46	29	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,652	872	60	363	58	43	69	112	42	20	13	E-1A
(9)	GENERATION BATTERIES	4,528	2,389	164	996	160	117	189	307	116	55	36	E-1A
(10)	RADIAL TO GENERATION TRANS.	864	456	31	190	31	22	36	59	22	11	7	E-1A
(11)	GENERAL PROPERTY	9,644	5,088	350	2,121	341	249	402	653	246	118	76	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	61,484	32,441	2,232	13,524	2,172	1,586	2,561	4,164	1,571	750	482	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**61,484**	**32,441**	**2,232**	**13,524**	**2,172**	**1,586**	**2,561**	**4,164**	**1,571**	**750**	**482**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,749	1,563	90	58	0	11	1	0	0	0	26	P-12
(33)	DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,902	14,207	814	528	1	101	8	2	0	0	240	P-12
(36)	DISTRIBUTION - OH Lines	5,862	5,237	300	195	0	37	3	1	0	0	89	P-12
(37)	DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	3,400	3,037	174	113	0	22	2	0	0	0	51	P-12
(40)	DISTRIBUTION -Meters	8,127	7,260	416	270	1	52	4	1	0	0	123	P-12
(41)	GENERAL PROPERTY	11,909	10,640	610	396	1	76	6	1	0	0	180	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	49,872	44,555	2,554	1,657	3	318	26	6	0	0	753	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)													
(51)	**TOTAL CUSTOMER**	**56,114**	**50,131**	**2,873**	**1,865**	**4**	**358**	**29**	**6**	**0**	**0**	**848**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$289,984**	**$195,752**	**$11,174**	**$46,482**	**$5,006**	**$5,312**	**$6,262**	**$8,506**	**$1,942**	**$2,330**	**$7,218**	

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		
ABOVE-THE-LINE CLASSES				DEMAND	CUSTOMER	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL	LEVELS I & II	LEVELS III & IV	TOTAL
(1) DOMESTIC	665,459	680,061	1.022	4,059	15,274	19,333	0	-	0	157	-	157	10,777	8,713	19,490	11,014	8,904	19,918
(2) SMALL GENERAL	39,157	43,674	1.115	221	865	1,086	0	-	0	8	-	8	605	489	1,094	675	546	1,221
(3) GENERAL	160,766	182,227	1.133	1,125	352	1,476	0	-	0	43	-	43	840	679	1,519	952	770	1,722
(4) GENERAL LARGE	18,644	22,311	1.197	101	0	101	0	-	0	5	-	5	59	48	106	70	57	127
(5) SMALL INDUSTRIAL	18,376	21,141	1.150	127	67	193	0	-	0	5	-	5	109	88	198	126	102	228
(6) MEDIUM INDUSTRIAL	22,110	24,410	1.104	136	3	140	0	-	0	5	-	5	80	65	145	88	71	160
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	21,317	25,251	1.185				0	-	0	9	-	9	5	4	9	6	5	10
(9) DISTR. CUSTOMERS	1,791	11,643	6.500	81	1	82							45	37	82	295	238	533
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,867	10,077	1.137	24	0	24	0	-	0	3	-	3	15	12	27	17	14	31
(12) UNMETERED	16,877	17,143	1.016	54	310	365	0	-	0	1	-	1	202	163	366	205	166	371
(13) SUB-TOTAL	973,363	1,037,938	1.066	5,928	16,872	22,800	0	-	0	237	-	237	12,738	10,299	23,037	13,449	10,873	24,321
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	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	22,802	NA	NA	0	NA	NA	238	12,740	10,300	23,040	13,450	10,874.2	24,324

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)							Unit Cost		
		(Source Exh. 3)	Variable	Fixed Costs								
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$794,032	$341,672.8	$39,529	$59,794	$27,565	$126,888	$468,561	5,174,286	---	9.056	---
(2)	Reliability (Demand)	692,310	$142,868.5	47,685	68,811	24,034	140,529	283,398	12,284,308	$23.070	---	---
(3)	**Total Generation**	$1,486,342	$484,541	$87,214	$128,604	$51,599	$267,417	$751,959		$23.070	9.056	$0.000
(4)	MWh Sales		5,174,286	5,174,286	5,174,286	5,174,286	5,174,286	5,174,286				
(5)	MWh Energy Requirement		5,601,352									
(6)	kW 3 CP		6,605,163									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.364	1.686	2.485	0.997	5.168	14.533				
	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	763,026	0	22,961	55,747	26,489	105,196	105,196	12,284,308	$8.563	---	---
(13)	**Total Transmission**	$763,026	$0	$22,961	$55,747	$26,489	$105,196	$105,196		$8.563	-	$0.000
(14)	Delivery -- Dist. (Demand)	769,712	0	$13,201	76,262	26,721	116,184	116,184	12,284,308	$9.458	---	---
(15)	Delivery -- Dist. (Customer)	786,918	0	$46,235	72,704	27,318	146,257	146,257	5,836,357	---	---	$25.060
(16)	**Total Distribution**	1,556,630	0	59,436	148,966	54,039	262,441	262,441		$9.458	-	$25.060
(17)	**Total Transmission/Distribution**	$2,319,656	$0	$82,397	$204,712	$80,527	$367,637	$367,637		$18.021	-	$25.060
(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	1.592	3.956	1.556	7.105	7.105				
	Retail											
(20)	Customer -- Field		0	$4,121			$4,121	$4,121	5,836,357	0.000	0.000	$0.706
(21)	Customer -- Head Office	126,715	0	1,441	9,304	4,399	15,144	15,144	5,836,357	0.000	0.000	$2.595
(22)	**Total Customer**	126,715	0	5,562	9,304	4,399	19,264	19,264	5,836,357	$0.000	-	$3.301
(23)	Marketing		0	11,140			11,140	11,140	5,836,357	0.000	0.000	$1.909
(24)	**Total Retail**	$126,715	$0	$16,702	$9,304	$4,399	$30,405	30,405	5,836,357	0	-	$5.210
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost ($/month)		---	$2.862			$2.862	$2.862				
(27)	**TOTAL**	**$3,932,713**	**$484,541.4**	**$186,313**	**$342,620**	**$136,525**	**$665,459**	**$1,150,000**		$41.091	9.056	$30.270
(28)	**Unit Cost (cents/kW.h)**		**9.364**	**3.601**	**6.622**	**2.639**	**12.861**	**22.225**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$54,635	$23,595	$2,752	$4,114	$1,897	$8,763	$32,358	356,341	---	9.081	---
(2)	Reliability (Demand)	36,648	$7,563	2,558	3,643	1,272	7,473	15,036	775,958	$19.377	---	---
(3)	**Total Generation**	$91,283	$31,158	$5,310	$7,757	$3,169	$16,236	$47,393		$19.377	9.081	$0.000
(4)	MWh Sales		356,341	356,341	356,341	356,341	356,341	356,341				
(5)	MWh Energy Requirement		385,414									
(6)	kW 3 CP		230,332									
(7)	kW 12 NCP		775,958									
(8)	Unit Cost (cents/kW.h)		8.744	1.490	2.177	0.889	4.556	13.300				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	356,341	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	356,341		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	775,958	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	40,391	0	1,224	2,951	1,402	5,577	5,577	775,958	$7.187	---	---
(13)	**Total Transmission**	$40,391	$0	$1,224	$2,951	$1,402	$5,577	$5,577		$7.187	-	$0.000
(14)	Delivery -- Dist. (Demand)	41,967	0	722	4,158	1,457	6,337	6,337	775,958	$8.166	---	---
(15)	Delivery -- Dist. (Customer)	45,077	0	2,642	4,166	1,565	8,374	8,374	330,593	---	---	$25.329
(16)	**Total Distribution**	87,044	0	3,364	8,325	3,022	14,710	14,710		$8.166	-	$25.329
(17)	**Total Transmission/Distribution**	$127,435	$0	$4,588	$11,276	$4,424	$20,287	$20,287		$15.353	-	$25.329
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.288	3.164	1.241	5.693	5.693				
	Retail											
(20)	Customer -- Field		0	$821			$821	$821	330,593	0.000	0.000	$2.482
(21)	Customer -- Head Office	8,505	0	201	567	295	1,063	1,063	330,593	0.000	0.000	$3.217
(22)	**Total Customer**	8,505	0	1,022	567	295	1,884	1,884	330,593	$0.000	-	$5.699
(23)	Marketing		0	750			750	750	330,593	0.000	0.000	$2.268
(24)	**Total Retail**	$8,505	$0	$1,772	$567	$295	$2,634	2,634	330,593	0	-	$7.967
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost ($/month)		---	$5.360			$5.360	$5.360				
(27)	**TOTAL**	**$227,223**	**$31,158**	**$11,670**	**$19,599**	**$7,888**	**$39,157**	**$70,315**		$34.730	9.081	$33.296
(28)	**Unit Cost (cents/kW.h)**		**8.744**	**3.275**	**5.500**	**2.214**	**10.989**	**19.732**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$331,013	$143,263	$16,605	$24,927	$11,491	$53,023	$196,286	2,165,416	---	9.065	---
(2)	Reliability (Demand)	190,198	$39,250	13,261	18,904	6,603	38,768	78,018	4,019,140	$19.412	---	---
(3)	**Total Generation**	$521,211	$182,513	$29,866	$43,831	$18,094	$91,791	$274,304		$19.412	9.065	$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)		8.429	1.379	2.024	0.836	4.239	12.668				
	Transmission/Distribution											
(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	209,626	0	6,348	15,315	7,277	28,941	28,941	4,019,140	$7.201	---	---
(13)	**Total Transmission**	$209,626	$0	$6,348	$15,315	$7,277	$28,941	$28,941		$7.201	-	$0.000
(14)	Delivery -- Dist. (Demand)	211,478	0	3,686	20,951	7,342	31,978	31,978	4,019,140	$7.957	---	---
(15)	Delivery -- Dist. (Customer)	28,599	0	1,266	2,686	993	4,945	4,945	134,388	---	---	$36.795
(16)	**Total Distribution**	240,077	0	4,951	23,638	8,334	36,923	36,923		$7.957	-	$36.795
(17)	**Total Transmission/Distribution**	$449,703	$0	$11,299	$38,953	$15,612	$65,864	$65,864		$15.158	-	$36.795
(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	0.522	1.799	0.721	3.042	3.042				
	Retail											
(20)	Customer -- Field		0	$799			$799	$799	134,388	0.000	0.000	$5.943
(21)	Customer -- Head Office	16,462	0	196	663	571	1,431	1,431	134,388	0.000	0.000	$10.648
(22)	**Total Customer**	16,462	0	995	663	571	2,230	2,230	134,388	$0.000	-	$16.591
(23)	Marketing		0	881			881	881	134,388	0.000	0.000	$6.555
(24)	**Total Retail**	$16,462	$0	$1,876	$663	$571	$3,110	3,110	134,388	0	-	$23.146
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost ($/month)		---	$13.958			$13.958	$13.958				
(27)	**TOTAL**	**$987,376**	**$182,513**	**$43,042**	**$83,447**	**$34,277**	**$160,766**	**$343,278**		$34.570	9.065	$59.941
(28)	**Unit Cost (cents/kW.h)**		**8.429**	**1.988**	**3.854**	**1.583**	**7.424**	**15.853**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,156	$23,119	$2,622	$4,003	$1,845	$8,470	$31,589	357,053	---	8.847	---
(2)	Reliability (Demand)	21,788	$4,496	1,491	2,166	756	4,413	8,909	637,230	$13.981	---	---
(3)	**Total Generation**	$74,943	$27,615	$4,113	$6,168	$2,602	$12,883	$40,498		$13.981	8.847	$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)		7.734	1.152	1.728	0.729	3.608	11.342				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	357,053	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	357,053		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	637,230	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	24,013	0	720	1,754	834	3,308	3,308	637,230	$5.192	---	---
(13)	**Total Transmission**	$24,013	$0	$720	$1,754	$834	$3,308	$3,308		$5.192	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,757	0	359	1,258	443	2,060	2,060	637,230	$3.232	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.327
(16)	**Total Distribution**	12,812	0	361	1,263	445	2,069	2,069		$3.232	-	$37.327
(17)	**Total Transmission/Distribution**	$36,825	$0	$1,081	$3,017	$1,278	$5,377	$5,377		$8.424	-	$37.327
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.303	0.845	0.358	1.506	1.506				
	Retail											
(20)	Customer -- Field		0	$30			$30	$30	240	0.000	0.000	$124.281
(21)	Customer -- Head Office	1,743	0	185	47	61	293	293	240	0.000	0.000	$1,219.231
(22)	**Total Customer**	1,743	0	214	47	61	322	322	240	$0.000	-	$1,343.512
(23)	Marketing		0	62			62	62	240	0.000	0.000	$257.968
(24)	**Total Retail**	$1,743	$0	$276	$47	$61	$384	384	240	0	-	$1,601.480
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,151.555			$1,151.555	$1,151.555				
(27)	**TOTAL**	**$113,512**	**$27,615**	**$5,471**	**$9,233**	**$3,941**	**$18,644**	**$46,259**		$22.405	8.847	$1,638.807
(28)	**Unit Cost (cents/kW.h)**		**7.734**	**1.532**	**2.586**	**1.104**	**5.222**	**12.956**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,828	$16,832	$1,947	$2,924	$1,348	$6,219	$23,050	254,468	---	9.058	---
(2)	Reliability (Demand)	19,927	$4,112	1,392	1,981	692	4,064	8,177	495,495	$16.502	---	---
(3)	**Total Generation**	$58,755	$20,944	$3,339	$4,905	$2,040	$10,283	$31,227		$16.502	9.058	$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)		8.231	1.312	1.927	0.802	4.041	12.271				
	Transmission/Distribution											
(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	21,963	0	666	1,605	762	3,033	3,033	495,495	$6.121	---	---
(13)	**Total Transmission**	$21,963	$0	$666	$1,605	$762	$3,033	$3,033		$6.121	-	$0.000
(14)	Delivery -- Dist. (Demand)	23,897	0	414	2,368	830	3,612	3,612	495,495	$7.289	---	---
(15)	Delivery -- Dist. (Customer)	5,487	0	234	515	190	940	940	25,527	---	---	$36.832
(16)	**Total Distribution**	29,384	0	649	2,883	1,020	4,552	4,552		$7.289	-	$36.832
(17)	**Total Transmission/Distribution**	$51,347	$0	$1,314	$4,488	$1,783	$7,585	$7,585		$13.410	-	$36.832
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.517	1.764	0.700	2.981	2.981				
	Retail											
(20)	Customer -- Field		0	$118			$118	$118	25,527	0.000	0.000	$4.619
(21)	Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	$10.664
(22)	**Total Customer**	2,140	0	216	100	74	390	390	25,527	$0.000	-	$15.283
(23)	Marketing		0	119			119	119	25,527	0.000	0.000	$4.647
(24)	**Total Retail**	$2,140	$0	$335	$100	$74	$509	509	25,527	0	-	$19.930
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost ($/month)		---	$13.110			$13.110	$13.110				
(27)	**TOTAL**	**$112,242**	**$20,944**	**$4,988**	**$9,492**	**$3,897**	**$18,376**	**$39,320**		$29.912	9.058	$56.762
(28)	**Unit Cost (cents/kW.h)**		**8.231**	**1.960**	**3.730**	**1.531**	**7.221**	**15.452**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MEDIUM INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$62,691	$27,169	$3,093	$4,721	$2,176	$9,990	$37,159	414,536	---	8.964	---
(2)	Reliability (Demand)	22,982	$4,743	1,573	2,284	798	4,655	9,398	629,649	$14.925	---	---
(3)	**Total Generation**	$85,673	$31,912	$4,665	$7,005	$2,974	$14,645	$46,556		$14.925	8.964	$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)		7.698	1.125	1.690	0.717	3.533	11.231				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	414,536	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	414,536		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	629,649	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	25,329	0	760	1,851	879	3,490	3,490	629,649	$5.542	---	---
(13)	**Total Transmission**	$25,329	$0	$760	$1,851	$879	$3,490	$3,490		$5.542	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,220	0	450	2,398	841	3,688	3,688	629,649	$5.858	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	$34.624
(16)	**Total Distribution**	24,663	0	465	2,440	856	3,761	3,761		$5.858	-	$34.624
(17)	**Total Transmission/Distribution**	$49,993	$0	$1,225	$4,291	$1,736	$7,251	$7,251		$11.400	-	$34.624
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.295	1.035	0.419	1.749	1.749				
	Retail											
(20)	Customer -- Field		0	$55			$55	$55	2,099	0.000	0.000	$26.369
(21)	Customer -- Head Office	3,220	0	-134	90	112	68	68	2,099	0.000	0.000	$32.590
(22)	**Total Customer**	3,220	0	-78	90	112	124	124	2,099	$0.000	-	$58.959
(23)	Marketing		0	91			91	91	2,099	0.000	0.000	$43.246
(24)	**Total Retail**	$3,220	$0	$12	$90	$112	$215	215	2,099	0	-	$102.205
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost ($/month)		---	$5.924			$5.924	$5.924				
(27)	**TOTAL**	**$138,885**	**$31,912**	**$5,903**	**$11,386**	**$4,821**	**$22,110**	**$54,022**		$26.325	8.964	$136.829
(28)	**Unit Cost (cents/kW.h)**		**7.698**	**1.424**	**2.747**	**1.163**	**5.334**	**13.032**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$101,929	$44,225	$5,028	$7,676	$3,538	$16,242	$60,467	694,582	---	8.706	---
(2)	Reliability (Demand)	39,060	$8,061	2,673	-7,325	1,356	-3,296	4,765	1,148,007	$4.150	---	---
(3)	**Total Generation**	$140,989	$52,286	$7,701	$350	$4,894	$12,946	$65,232		$4.150	8.706	$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.528	1.109	0.050	0.705	1.864	9.392				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	43,050	0	1,291	3,145	1,494	5,931	5,931	1,148,007	$5.166	---	---
(13)	**Total Transmission**	$43,050	$0	$1,291	$3,145	$1,494	$5,931	$5,931		$5.166	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,100	0	296	1,095	385	1,776	1,776	1,148,007	$1.547	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	$35.559
(16)	**Total Distribution**	11,195	0	298	1,104	389	1,791	1,791.27		$1.547	-	$35.559
(17)	**Total Transmission/Distribution**	$54,245	$0	$1,590	$4,249	$1,883	$7,722	$7,722		$6.713	-	$35.559
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.229	0.612	0.271	1.112	1.112				
	Retail											
(20)	Customer -- Field		0	$53			$53	$53	431	0.000	0.000	$122.543
(21)	Customer -- Head Office	3,195	0	303	87	111	501	501	431	0.000	0.000	$1,163.352
(22)	**Total Customer**	3,195	0	356	87	111	554	554	431	$0.000	-	$1,285.895
(23)	Marketing		0	94			94	94	431	0.000	0.000	$219.238
(24)	**Total Retail**	$3,195	$0	$451	$87	$111	$649	649	431	0	-	$1,505.133
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost ($/month)		---	$1,045.953			$1,045.953	$1,045.953				
(27)	**TOTAL**	**$198,429**	**$52,286**	**$9,741**	**$4,687**	**$6,889**	**$21,317**	**$73,603**		$10.863	8.706	$1,540.692
(28)	**Unit Cost (cents/kW.h)**		**7.528**	**1.402**	**0.675**	**0.992**	**3.069**	**10.597**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : ELI 2P-RTP

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,454	$16,924	$1,895	$2,896	$1,335	$6,126	$23,049	265,119	---	8.694	---
(2)	Reliability (Demand)	3,981	$821	$272	396	138	806	1,628	1,649,303	$0.987	---	---
(3)	**Total Generation**	$42,435	$17,745	$2,168	$3,291	$1,473	$6,932	$24,677		$0.987	8.694	$0.000
(4)	MWh Sales		265,119	265,119	265,119	265,119	265,119	265,119				
(5)	MWh Energy Requirement		271,267									
(6)	kW 3 CP		25,018									
(7)	kW 12 NCP		1,649,303									
(8)	Unit Cost (cents/kW.h)		6.693	0.818	1.241	0.556	2.615	9.308				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	265,119	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	265,119		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,649,303	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	4,387	0	132	321	152	604	604	1,649,303	$0.366	---	---
(13)	**Total Transmission**	$4,387	$0	$132	$321	$152	$604	$604		$0.366	-	$0.000
(14)	Delivery -- Dist. (Demand)	0	0	0	0	0	0	0	1,649,303	$0.000	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$37.491
(16)	**Total Distribution**	3	0	0	0	0	0	0		$0.000	-	$37.491
(17)	**Total Transmission/Distribution**	$4,390	$0	$132	$321	$152	$605	$605		$0.366	-	$37.491
(18)	kW.h Sold		0	265,119	265,119	265,119	265,119	265,119				
(19)	Unit Cost (cents/kW.h)		NA	0.050	0.121	0.057	0.228	0.228				
	Retail											
(20)	Customer -- Field		0	$25			$25	$25	12	0.000	0.000	$2,098.394
(21)	Customer -- Head Office	0	0	-3	0	0	-3	-3	12	0.000	0.000	-$260.391
(22)	**Total Customer**	0	0	22	0	0	22	22	12	$0.000	-	$1,838.003
(23)	Marketing		0	46			46	46	12	0.000	0.000	$3,868.453
(24)	**Total Retail**	$0	$0	$68	$0	$0	$68	68	12	0	-	$0.000
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$5,704.048			$5,704.048	$5,704.048				
(27)	**TOTAL**	**$46,825**	**$17,745**	**$2,368**	**$3,612**	**$1,626**	**$7,605**	**$25,350**		$1.353	8.694	$37.491
(28)	**Unit Cost (cents/kW.h)**		**6.693**	**0.893**	**1.362**	**0.613**	**2.869**	**9.562**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$18,365	$7,889	$906	$1,383	$638	$2,927	$10,816	125,502	---	8.618	---
(2)	Reliability (Demand)	14,909	$3,077	1,020	1,482	518	3,020	6,096	291,033	$20.947	---	---
(3)	**Total Generation**	$33,274	$10,966	$1,927	$2,865	$1,155	$5,947	$16,912		$20.947	8.618	$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)		8.738	1.535	2.283	0.920	4.738	13.476				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	16,431	0	493	1,200	570	2,264	2,264	291,033	$7.778	---	---
(13)	**Total Transmission**	$16,431	$0	$493	$1,200	$570	$2,264	$2,264		$7.778	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	86	299	105	490	490	291,033	$1.685	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	$38.384
(16)	**Total Distribution**	3,041	0	86	300	106	491	491		$1.685	-	$38.384
(17)	**Total Transmission/Distributior**	$19,472	$0	$579	$1,500	$676	$2,755	$2,755		$9.463	-	$38.384
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.461	1.195	0.539	2.195	2.195				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	15	0.000	0.000	$85.280
(21)	Customer -- Head Office	599	0	120	16	21	157	157	15	0.000	0.000	$10,467.756
(22)	**Total Customer**	599	0	121	16	21	158	158	15	$0.000	-	$10,553.036
(23)	Marketing		0	7			7	7	15	0.000	0.000	$467.292
(24)	**Total Retail**	$599	$0	$128	$16	$21	$165	165	15	0	-	$11,020.328
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost ($/month)		---	$8,552.809			$8,552.809	$8,552.809				
(27)	**TOTAL**	**$53,345**	**$10,966**	**$2,634**	**$4,381**	**$1,852**	**$8,867**	**$19,833**		$30.410	8.618	$11,058.712
(28)	**Unit Cost (cents/kW.h)**		**8.738**	**2.098**	**3.491**	**1.476**	**7.065**	**15.803**				

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	Fixed								
				Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,804	$5,109	$582	$889	$410	$1,881	$6,990	77,000	---	9.078	---
(2)	Reliability (Demand)	5,148	$1,062	352	512	179	1,043	2,105	212,734	$9.896	---	---
(3)	**Total Generation**	$16,952	$6,171	$935	$1,401	$588	$2,924	$9,095		$9.896	9.078	$0.000
(4)	MWh Sales		77,000	77,000	77,000	77,000	77,000	77,000				
(5)	MWh Energy Requirement		83,268									
(6)	kW 3 CP		32,357									
(7)	kW 12 NCP		212,734									
(8)	Unit Cost (cents/kW.h)		8.015	1.214	1.819	0.764	3.797	11.812				
	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	212,734	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,674	0	170	415	197	782	782	212,734	$3.675	---	---
(13)	**Total Transmission**	$5,674	$0	$170	$415	$197	$782	$782		$3.675	-	$0.000
(14)	Delivery -- Dist. (Demand)	46,863	0	988	7,081	1,627	9,696	9,696	212,734	$45.578	---	---
(15)	Delivery -- Dist. (Customer)	13,464	0	909	1,233	467	2,610	2,610	118,582	---	---	$22.008
(16)	**Total Distribution**	60,327	0	1,897	8,314	2,094	12,306	12,306		$45.578	-	$22.008
(17)	**Total Transmission/Distribution**	$66,001	$0	$2,067	$8,729	$2,291	$13,088	$13,088		$49.253	-	$22.008
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.685	11.336	2.976	16.997	16.997				
	Retail											
(20)	Customer -- Field		0	$491			$491	$491	118,582	0.000	0.000	$4.138
(21)	Customer -- Head Office	1,228	0	-261	133	43	-85	-85	118,582	0.000	0.000	-$0.721
(22)	**Total Customer**	1,228	0	230	133	43	405	405	118,582	$0.000	-	$3.417
(23)	Marketing		0	460			460	460	118,582	0.000	0.000	$3.880
(24)	**Total Retail**	$1,228	$0	$690	$133	$43	$865	865	118,582	0	-	$7.297
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost ($/month)		---	$5.819			$5.819	$5.819				
(27)	**TOTAL**	**$84,181**	**$6,171**	**$3,692**	**$10,262**	**$2,922**	**$16,877**	**$23,048**		$59.149	9.078	$29.305
(28)	**Unit Cost (cents/kW.h)**		**8.015**	**4.795**	**13.328**	**3.795**	**21.918**	**29.933**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

		RATE BASE	COSTS (Source Exh 6)							Unit Cost		
			Variable	Fixed								
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,504,906	$649,797.365	$74,960	$113,325	$52,243	$240,528	$890,325	9,884,302	---	9.007	---
(2)	Reliability (Demand)	1,046,950	$216,053.837	72,278	92,852	36,345	201,475	417,529	22,142,858	$18.856	---	---
(3)	**Total Generation**	$2,551,856	$865,851.202	$147,238	$206,177	$88,588	$442,003	$1,307,854		$18.856	9.007	$0.000
(4)	MWh Sales		9,884,302	9,884,302	9,884,302	9,884,302	9,884,302	9,884,302				
(5)	MWh Energy Requirement		10,616,083									
(6)	kW 3 CP		8,834,086									
(7)	kW 12 NCP		22,142,858									
(8)	Unit Cost (cents/kW.h)		8.760	1.490	2.086	0.896	4.472	13.232				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	9,884,302	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	9,884,302		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	22,142,858	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,153,891	0	34,764	84,303	40,058	159,125	159,125	22,142,858	$7.186	---	---
(13)	**Total Transmission**	$1,153,891	$0	$34,764	$84,303	$40,058	$159,125	$159,125		$7.186	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,145,032	0	20,202	115,870	39,750	175,821	175,821	22,142,858	$7.940	---	---
(15)	Delivery -- Dist. (Customer)	880,144	0	51,307	81,362	30,554	163,223	163,223	6,448,244	---	---	$25.313
(16)	**Total Distribution**	2,025,176	0	71,508	197,232	70,304	339,045	339,045		$7.940	-	$25.313
(17)	**Total Transmission/Distribution**	$3,179,067	$0	$106,272	$281,536	$110,362	$498,170	$498,170		$15.126	-	$25.313
(18)	kW.h Sold		---	9,884,302	9,884,302	9,884,302	9,884,302	9,884,302				
(19)	Unit Cost (cents/kW.h)		---	1.075	2.848	1.117	5.040	5.040				
	Retail											
(20)	Customer -- Field		0	$6,513	0	0	$6,513	$6,513	6,448,244	0.000	0.000	$1.010
(21)	Customer -- Head Office	163,808	0	2,147	11,007	5,687	18,841	18,841	6,448,244	0.000	0.000	$2.922
(22)	**Total Customer**	163,808	0	8,660	11,007	5,687	25,354	25,354	6,448,244	$0.000	-	$3.932
(23)	Marketing		0	13,650	0	0	13,650	13,650	6,448,244	0.000	0.000	$2.117
(24)	**Total Retail**	$163,808	$0	$22,311	$11,007	$5,687	$39,004	39,004	6,448,244	0	-	$6.049
(25)	Total Customers x 12 months		---	6,448,244			6,448,244	6,448,244				
(26)	Unit Cost ($/month)		---	$3.460			$3.460	$3.460				
(27)	**TOTAL**	**$5,894,731**	**$865,851.202**	**$275,820**	**$498,720**	**$204,637**	**$979,177**	**$1,845,028**		$33.982	9.007	$31.362
(28)	**Unit Cost (cents/kW.h)**		**8.760**	**2.790**	**5.046**	**2.070**	**9.906**	**18.666**				

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	$1,112,720
(4)	SMALL GENERAL	72,990
(5)	GENERAL	356,973
(6)	LARGE GENERAL	48,030
(7)	SMALL INDUSTRIAL	40,878
(8)	MEDIUM INDUSTRIAL	56,085
(9)	LARGE INDUSTRIAL	76,283
(10)	ELI 2P-RTP	39,938
(11)	MUNICIPAL	20,636
(12)	UNMETERED	22,961
(13)	SUB-TOTAL	**1,847,494**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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	**94,587**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**1,942,081**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	6,032
(30)	CONNECTION CHARGES AND METER REMO	3,675
(31)	NSF	160
(32)	RETAIL SALES	1,709
(33)	WIRING INSPECTIONS	7,552
(34)	POLE SERVICES	16,695
(35)	STEAM AND ASH SALES	5,038
(36)	AMI OPT OUT CHARGE	765
(37)	OTHER REVENUE	4,487
(38)	**TOTAL**	**46,114.3**
(39)	**TOTAL REVENUE**	**1,988,196**
(40)	**TOTAL OPERATING EXPENSES**	**$1,772,090**
(41)	RETAINED EARNINGS	$216,106

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760	
(2) % RESPONSIBILITY	100.00%	71.55%	3.93%	19.39%	0.00%	2.21%	1.96%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631	
(4) % RESPONSIBILITY	100.00%	67.23%	3.64%	18.80%	2.39%	2.11%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856	
(6) % RESPONSIBILITY		67.13%	3.62%	18.68%	2.37%	2.09%	2.41%	2.22%	0.00%	0.56%	0.90%	D-2B
(7) 3 CP DEMAND	6,580,113	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	25,018	93,701	32,357	
(8) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,580,113	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	25,018	93,701	32,357	
(10) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,580,113	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	25,018	93,701	32,357	
(12) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	D-4
(13) MW.h GEN. & PURCH.	10,616,083	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	271,267	129,552	83,268	
(14) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,616,083	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	271,267	129,552	83,268	
(16) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	E-1B
(17) AVERAGE CUSTOMERS	537,354	486,363	27,549	11,199	20	2,127	175	36	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	100	100	0.82	
(8) WEIGHTED TOTAL	580,544	486,363	27,549	55,995	-	10,636	-	-	-	-	-	
(9) RESPONSIBILITY	100.00%	83.78%	4.75%	9.65%	0.00%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2B
(10) NUMBER OF BILLS FOR ALL CUSTOMERS	3,446,505	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	118,279	
(11) % RESPONSIBILITY	100.00%	86.30%	5.78%	3.80%	0.01%	0.60%	0.06%	0.01%	0.00%	0.00%	3.43%	
(12) REVENUE BILLED FOR ALL CUSTOMERS	1,763,090,104	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	55.03%	3.89%	21.48%	2.98%	2.37%	4.07%	4.55%	2.27%	0.34%	3.02%	
(14) % RESPONSIBILITY	100.00%	81.61%	5.49%	6.45%	0.45%	0.87%	0.66%	0.69%	0.34%	0.05%	3.37%	C-3
(15) CUSTOMER SECONDARY	537,121	486,363	27,549	11,199	0	2,127	0	0	0	0	9,882	
(16) % RESPONSIBILITY	100.00%	90.55%	5.13%	2.09%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	537,346	486,363	27,549	11,199	20	2,127	175	28	1	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,709,808,919	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	39,937,765	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	56.75%	4.01%	22.15%	3.08%	2.44%	4.19%	4.69%	2.34%	0.35%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.48%	5.69%	6.67%	0.47%	0.90%	0.69%	0.71%	0.35%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,374	474,384	27,549	11,199	20	2,127	175	36	1	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,080		199,098	130,997	243	20,815	2,222	414	12	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.17%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.05%	
(28) REVENUE	786,818		68,515	378,788	52,607	41,802	71,721	80,165	39,938	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	8.71%	48.14%	6.69%	5.31%	9.12%	10.19%	5.08%	0.00%	6.77%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	30.8%	1.0%	4.5%	1.8%	1.6%	0.8%	0.0%	22.3%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.62%	8.81%	0.30%	1.30%	0.51%	0.46%	0.22%	0.00%	6.38%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$228,288	$156,314	$8,502	$43,304	$3,893	$4,875	$5,250	$3,136	$0	$927	$2,086	
(2) % RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$420,311	$285,241	$15,464	$79,200	$8,445	$8,897	$9,890	$7,356	$0	$2,011	$3,807	
(6) % RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$463,554	$419,645	$23,770	$9,663	$10	$1,835	$89	$14	$1	$1	$8,526	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	$192,024	$128,927	$6,961	$35,896	$4,552	$4,022	$4,640	$4,220	$0	$1,084	$1,721	
(10) % RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11) METER INVEST.-CUST	$68,109	$57,182	$3,665	$5,766	$33	$1,141	$257	$62	$2	$2	$0	
(12) % RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$888,631	$587,620	$31,106	$161,437	$18,493	$16,914	$19,507	$33,153	$3,379	$12,654	$4,370	
(14) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$997,227	$659,430	$34,907	$181,165	$20,753	$18,981	$21,890	$37,205	$3,791	$14,201	$4,904	
(18) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-8B
(19) DEMAND - DIST. PLANT	$941,115	$653,647	$35,640	$179,570	$10,759	$20,292	$20,549	$9,371	$0	$2,562	$8,725	
(20) % RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$1,000,252	$527,762	$36,314	$220,011	$35,330	$25,807	$41,668	$67,748	$25,559	$12,206	$7,846	
(24) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(30) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31) CUSTOMER - RETAIL PLANT	$708,039	$632,545	$36,255	$23,530	$46	$4,516	$368	$80	$2	$3	$10,694	
(32) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,046,950	$692,310	$36,648	$190,198	$21,788	$19,927	$22,982	$39,060	$3,981	$14,909	$5,148	
(34) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	66.15%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.34%	1.42%	0.49%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$1,153,891	$763,026	$40,391	$209,626	$24,013	$21,963	$25,329	$43,050	$4,387	$16,431	$5,674	
(38) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,108,919	$769,712	$41,967	$211,478	$12,757	$23,897	$24,220	$11,100	$0	$3,037	$10,750	
(40) % RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,504,906	$794,032	$54,635	$331,013	$53,156	$38,828	$62,691	$101,929	$38,454	$18,365	$11,804	
(44) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	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.)	$880,144	$786,918	$45,077	$28,599	$55	$5,487	$443	$95	$3	$4	$13,464	
(6) % RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$163,808	$126,715	$8,505	$16,462	$1,743	$2,140	$3,220	$3,195	$0	$599	$1,228	
(8) % RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9) POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10) % RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	326,530	295,592	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12) % RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$53,169	$35,159	$1,861	$9,659	$1,106	$1,012	$1,167	$1,984	$202	$757	$261	
(14) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$237	$157	$8	$43	$5	$5	$5	$9	$1	$3	$1	
(18) % RESPONSIBILITY	100.00%	66.13%	3.50%	18.17%	2.08%	1.90%	2.20%	3.73%	0.38%	1.42%	0.49%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,829	$16,403	$892	$4,546	$424	$512	$554	$348	$0	$101	$1,050	
(20) % RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21) ENG. - OPER.EXP. - GEN.	$59,848	$31,577	$2,173	$13,164	$2,114	$1,544	$2,493	$4,054	$1,529	$730	$469	
(22) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	1.22%	0.78%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$63,798	$57,645	$3,276	$1,437	$2	$274	$18	$3	$0	$0	$1,142	
(28) % RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$32,133	$23,853	$2,087	$3,327	$397	$459	$455	$645	$63	$158	$689	
(30) % RESPONSIBILITY	100.00%	74.23%	6.49%	10.35%	1.24%	1.43%	1.42%	2.01%	0.19%	0.49%	2.14%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$383,780	$253,669	$13,462	$69,852	$7,974	$7,321	$8,411	$14,295	$1,457	$5,456	$1,884	
(32) % RESPONSIBILITY	100.00%	66.10%	3.51%	18.20%	2.08%	1.91%	2.19%	3.72%	0.38%	1.42%	0.49%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	66.14%	3.52%	18.27%	2.08%	1.92%	2.19%	3.72%	0.25%	1.42%	0.49%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$84,698	$55,980	$2,972	$15,419	$1,759	$1,616	$1,856	$3,154	$321	$1,204	$416	
(36) % RESPONSIBILITY	100.00%	66.09%	3.51%	18.21%	2.08%	1.91%	2.19%	3.72%	0.38%	1.42%	0.49%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$140,787	$92,708	$5,057	$25,532	$1,681	$2,883	$2,953	$1,443	$0	$400	$8,131	
(38) % RESPONSIBILITY	100.00%	65.85%	3.59%	18.13%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$843,790	$443,999	$30,668	$186,053	$29,946	$21,850	$35,221	$57,317	$21,862	$10,248	$6,625	
(40) % RESPONSIBILITY	100.00%	52.62%	3.63%	22.05%	3.55%	2.59%	4.17%	6.79%	2.59%	1.21%	0.79%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	100.00%	52.76%	3.63%	22.00%	3.53%	2.58%	4.17%	6.77%	2.56%	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

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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
(1) TOT. EXP. -CUST. (DIST.)	$145,410	$130,470	$7,462	$4,221	$7	$801	$60	$12	$0	$0	$2,376	
(2) % RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,166	$33,170	$2,656	$4,000	$445	$560	$546	$732	$63	$174	$821	
(4) % RESPONSIBILITY	100.00%	76.84%	6.15%	9.27%	1.03%	1.30%	1.26%	1.70%	0.15%	0.40%	1.90%	O-14
(5) CUSTOMER SOLUTIONS	100.00%	60.09%	10.43%	16.51%	2.35%	1.80%	2.88%	4.57%	0.00%	0.28%	1.11%	O-15
(6) METER DATA SERVICES	100.00%	6.32%	9.10%	15.92%	14.56%	10.46%	10.92%	15.47%	0.43%	16.83%	0.00%	O-16
(7) CASH - OTHER (CWC allocation)	100.0%	73.77%	5.21%	12.06%	1.38%	1.51%	2.54%	2.53%	0.00%	0.48%	0.52%	O-17
(8) SECONDARY CUST. REVENUE	$470,841	$0	$72,990	$356,973	$0	$40,878	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.50%	75.82%	0.00%	8.68%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$470,841	$0	$72,990	$356,973		$40,878	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.97%	38.97%	0.00%	4.46%	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
PAGE 1 OF 1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1) LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,710	21,705	57,854	34,097	-	
(2) % RESPONSIBILITY	100.00%	43.56%	10.78%	28.73%	16.93%	0.00%	**F - 1**
(3) REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,717,964	1,238,899	144,632	310,868	23,566	-	
(4) % RESPONSIBILITY	100.00%	72.11%	8.42%	18.10%	1.37%	0.00%	**F - 2**
(5) NET PLANT IN SERVICE	5,300,051	2,263,141	1,099,822	1,900,352	36,737		
(6) % RESPONSIBILITY	100.00%	42.7%	20.8%	35.9%	0.7%	0.0%	**F - 3**
(7) CORPORATE SECRETARY							
(8) NET PLANT IN SERVICE NET OF POLES AND WIRES	2,953,826	2,263,141	461,925	192,024	$36,736.80		
(9) NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.6%	15.6%	6.5%	1.2%	0.0%	
(10) INSURANCE PREMIUM	10,029	7,684	1,568	652	125	-	
(11) COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12) SUBTOAL	11,822	8,132	2,016	1,100	573	-	
(13) % RESPONSIBILITY	100.00%	68.79%	17.06%	9.31%	4.85%	0.00%	**F - 4**
(14) PROCUREMENT % RESPONSIBILITY	100.0%	25.0%	25.0%	25.0%	25.0%		**F - 5**

(15)	O&M EXPENSES BY LABOUR VS NON-LABOUR				O&M EXPENSES BY FUNCTIONAL AREAS					LABOUR-RELATED O&M EXPENSES BY FUNCTIONAL AREAS				
(16) FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17) GENERATION	69,510	20,530	90,039.5	0.772	90,039	0	0	0	90,039	69,510	0	0	0	69,510
(18) TRANSMISSION	18,909	2,438	21,347.3	0.886	0	21,347	0	0	21,347	0	18,909	0	0	18,909
(19) DISTRIBUTION	54,089	8,920	63,008.6	0.858	0	0	63,009	0	63,009	0	0	54,089	0	54,089
(20) RETAIL	32,064	-4,637	27,427.3	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21) SUBTOTAL	174,571.4	27,251	201,822.68	0.865	90,039	21,347	63,009	27,427	201,822.7	69,510	18,909	54,089	32,064	174,571.4
(22) CORPORATE GROUPS														
(23) EXECUTIVE MANAGEMENT	1,313	564	1,877.0	0.699	1,354	158	340	26	1,877.0	947	111	238	18	1,313
(24) CORP. SECRETARY	0	11,822	11,821.6	-	8,132	2,016	1,100	573	11,821.6	0	0	0	0	0
(25) LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,733	436	937	71	5,177.0	1,398	163	351	27	1,938
(26) EXTERNAL RELATIONS & ENVIRONMENT	1,798	2,074	3,872.0	0.464	1,684	449	1,135	603	3,872.0	782	209	527	280	1,798
(27) REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,860	801	1,721	130	9,513.0	1,700	198	427	32	2,357
(28) FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,104	783	1,579	96	7,560.7	2,732	419	845	51	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	20,760	5,138	13,694	8,071	47,662.3	8,772	2,171	5,786	3,410	20,139
(31) HUMAN RESOURCES	6,462	4,787	11,248.4	0.574	4,900	1,212	3,232	1,905	11,248.4	2,815	697	1,857	1,094	6,462
(32) TOTAL	45,676	65,713	111,388.3	0.410	55,691	14,157	26,901	14,639	111,388.3	21,051	5,872	11,935	6,818	45,676
(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	850	2,266	1,335	7,886.5	6,540	1,618	4,314	2,542	15,014
(35) SUBTOTAL OVERHEAD	70,208	61,405	131,612.3	3.085	71,464	15,007	29,167	15,974	131,612.3	37,108	7,491	16,249	9,360	70,208
(36) GRAND TOTAL	244,779.2	88,656	333,435.021	3.950	161,503	36,355	92,176	43,401	333,435.0	106,618	26,400	70,337	41,424	244,779

(37) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNIC	72,998	0	18,909	54,089	0	0	
(38)	100%	0%	26%	74%	0%	0%	**F - 6**
(38) GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMM	2,682,494	0	997,227	1,685,267	0	0	
(39)	100%	0%	37%	63%	0%	0%	**F - 7**
(39) GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	144,005	67,766	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 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	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(8) ELI 2P-RTP	1,999	2.54%	2,049	8,000	100.0%	8,000	4.31%	8,345	33.01%
(9) MUNICIPAL	17,322	3.41%	17,913	31,704	96.4%	30,554	4.29%	31,866	75.56%
(10) UNMETERED	6,586	8.66%	7,156	17,265	65.0%	11,222	14.18%	12,814	75.06%
(11) SUB-TOTAL	1,081,334	8.08%	1,168,696	2,522,843	80.4%	2,029,010	12.79%	2,288,527	68.64%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	61,823	19.5%	63,474	111,341	183.1%	72,723	18.59%	76,246	0.00%
(18) TOTAL Bfr EXPORT	1,143,157	7.79%	1,232,169	2,634,183.71	79.79%	2,101,733	12.52%	2,364,772	70.0%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,143,157	7.79%	1,232,169	2,634,184	79.79%	2,101,733	12.52%	2,364,772	70.0%

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	92,756	90.2%	83,666	5.34%	88,132	91.43%
(8) ELI 2P-RTP	0	N/A	0	8,000	100.0%	8,000	4.03%	8,323	0.00%
(9) MUNICIPAL	15,232	3.40%	15,750	33,041	96.2%	31,787	4.02%	33,064	70.89%
(10) UNMETERED	6,343	8.62%	6,890	16,503	25.0%	4,126	13.28%	4,674	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,291,428	86.5%	1,982,625	11.93%	2,219,062	72.55%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	56,716	19.4%	58,226	116,914	175.4%	82,642	18.04%	86,384	0.00%
(18) TOTAL Bfr EXPORT	1,057,940	7.8%	1,140,158	2,408,342.38	85.8%	2,065,267	11.63%	2,305,447	74%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0 N/A	
(20) TOTAL	1,057,940	7.8%	1,140,158	2,408,342	85.8%	2,065,267	11.63%	2,305,447	74%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MARCH 2027

	(1) 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	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) ELI 2P-RTP	19,708	2.55%	20,211	199,370	67.7%	135,000	3.32%	139,488	19.48%
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	6,356	8.72%	6,910	14,703	11.0%	1,617	10.94%	1,794	517.64%
(11) SUB-TOTAL	997,254	8.02%	1,077,201	2,194,475	83.4%	1,829,155	9.33%	1,999,799	72.40%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	56,420	19.6%	57,929	111,807	178.9%	81,584	16.62%	84,753	0.00%
(18) TOTAL Bfr EXPORT	1,053,674	7.7%	1,135,130	2,306,281.92	82.9%	1,910,740	9.10%	2,084,552	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,053,674	7.7%	1,135,130	2,306,282	82.9%	1,910,740	9.10%	2,084,552	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) ELI 2P-RTP	20,207	2.39%	20,690	193,186	69.9%	135,000	2.92%	138,935	20.68%
(9) MUNICIPAL	10,060	3.25%	10,387	24,911	85.4%	21,281	2.92%	21,902	65.87%
(10) UNMETERED	6,257	8.17%	6,768	18,346	11.0%	2,018	9.60%	2,212	425.05%
(11) SUB-TOTAL	805,681	7.41%	865,371	1,913,936	81.5%	1,560,684	8.05%	1,686,342	71.27%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	59,312	18.7%	60,819	91,828	200.9%	65,774	15.81%	68,176	0.00%
(18) TOTAL Bfr EXPORT	864,993	7.1%	926,189	2,005,763.25	81.1%	1,626,457	7.87%	1,754,518	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	864,993	7.1%	926,189	2,005,763	81.1%	1,626,457	7.87%	1,754,518	73%

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	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(8) ELI 2P-RTP	25,046	2.33%	25,629	166,302	81.2%	135,000	2.66%	138,592	24.86%
(9) MUNICIPAL	6,173	3.03%	6,360	17,265	88.1%	15,211	2.64%	15,612	54.75%
(10) UNMETERED	6,609	7.97%	7,136	21,794	11.0%	2,397	8.76%	2,607	367.84%
(11) SUB-TOTAL	717,964	7.09%	768,854	1,657,829	80.3%	1,331,494	7.15%	1,426,679	72.43%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	57,304	18.3%	58,735	87,675	255.9%	58,525	15.30%	60,585	0.00%
(18) TOTAL Bfr EXPORT	775,268	6.7%	827,590	1,745,504.05	79.6%	1,390,019	7.00%	1,487,264	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	775,268	6.7%	827,590	1,745,504	79.6%	1,390,019	7.00%	1,487,264	75%

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	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(8) ELI 2P-RTP	25,380	2.31%	25,966	159,996	84.4%	135,000	2.27%	138,065	26.12%
(9) MUNICIPAL	5,728	3.01%	5,901	18,508	84.1%	15,569	2.24%	15,918	51.49%
(10) UNMETERED	6,407	7.92%	6,914	20,204	11.0%	2,222	7.47%	2,389	402.05%
(11) SUB-TOTAL	655,477	6.95%	701,037	1,369,878	89.5%	1,225,663	5.92%	1,298,278	75.00%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	54,917	18.2%	56,290	96,541	329.7%	71,967	14.52%	74,130	0.00%
(18) TOTAL Bfr EXPORT	710,394	6.6%	757,328	1,466,419.63	88.5%	1,297,630	5.76%	1,372,408	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	710,394	6.6%	757,328	1,466,420	88.5%	1,297,630	5.76%	1,372,408	77%

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	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(8) ELI 2P-RTP	40,442	2.25%	41,351	157,840	85.5%	135,000	2.58%	138,484	40.13%
(9) MUNICIPAL	7,424	2.99%	7,646	19,665	81.3%	15,996	2.53%	16,401	62.66%
(10) UNMETERED	6,428	7.69%	6,923	21,982	11.0%	2,418	8.50%	2,623	354.67%
(11) SUB-TOTAL	723,139	6.68%	771,467	1,483,049	86.2%	1,278,647	6.77%	1,365,176	75.95%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	53,431	17.9%	54,745	92,083	257.8%	61,701	15.14%	63,801	0.00%
(18) TOTAL Bfr EXPORT	776,570	6.4%	826,212	1,575,131.81	85.1%	1,340,348	6.61%	1,428,977	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	776,570	6.4%	826,212	1,575,132	85.1%	1,340,348	6.61%	1,428,977	78%

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	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(8) ELI 2P-RTP	36,643	2.13%	37,423	160,315	84.2%	135,000	2.64%	138,564	36.30%
(9) MUNICIPAL	7,085	2.81%	7,285	18,502	80.3%	14,852	2.60%	15,238	64.25%
(10) UNMETERED	6,154	7.29%	6,602	18,341	11.0%	2,017	8.69%	2,193	404.69%
(11) SUB-TOTAL	719,212	6.34%	764,805	1,456,468	88.5%	1,288,936	7.03%	1,379,531	74.52%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	58,384	17.2%	59,754	88,885	344.3%	62,412	15.26%	64,564	0.00%
(18) TOTAL Bfr EXPORT	777,596	6.0%	824,559	1,545,353.72	87.5%	1,351,348	6.86%	1,444,095	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	777,596	6.0%	824,559	1,545,354	87.5%	1,351,348	6.86%	1,444,095	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) ELI 2P-RTP	35,408	2.28%	36,215	197,774	68.3%	135,000	2.61%	138,526	36.31%
(9) MUNICIPAL	7,247	3.04%	7,467	17,248	89.7%	15,466	2.55%	15,861	65.38%
(10) UNMETERED	6,717	7.81%	7,242	19,020	11.0%	2,092	8.60%	2,272	442.67%
(11) SUB-TOTAL	645,584	6.73%	689,049	1,421,035	86.4%	1,227,152	6.74%	1,309,846	73.06%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	59,218	18.1%	60,686	87,442	334.7%	62,968	15.20%	65,119	0.00%
(18) TOTAL Bfr EXPORT	704,802	6.4%	749,735	1,508,477.72	85.5%	1,290,121	6.58%	1,374,965	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	704,802	6.4%	749,735	1,508,478	85.5%	1,290,121	6.58%	1,374,965	76%

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	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) ELI 2P-RTP	34,628	2.33%	35,435	194,969	69.2%	135,000	2.83%	138,819	34.31%
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	6,099	7.97%	6,585	13,878	11.0%	1,527	9.31%	1,669	530.44%
(11) SUB-TOTAL	709,337	6.96%	758,712	1,611,562	85.0%	1,369,013	7.55%	1,472,439	69.26%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	58,470	18.3%	59,927	91,556	289.1%	68,851	15.63%	71,289	0.00%
(18) TOTAL Bfr EXPORT	767,807	6.6%	818,639	1,703,118.10	84.4%	1,437,864	7.36%	1,543,728	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	767,807	6.6%	818,639	1,703,118	84.4%	1,437,864	7.36%	1,543,728	71%

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	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(8) ELI 2P-RTP	21,067	2.51%	21,595	195,551	69.0%	135,000	3.58%	139,835	21.45%
(9) MUNICIPAL	11,907	3.33%	12,303	24,505	97.0%	23,770	3.57%	24,619	69.41%
(10) UNMETERED	6,955	8.57%	7,552	17,703	100.0%	17,703	11.79%	19,790	53.00%
(11) SUB-TOTAL	829,643	7.72%	893,671	2,123,918	79.7%	1,692,891	9.88%	1,860,165	66.73%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	60,848	19.3%	62,455	102,356	249.1%	68,811	17.14%	71,715	0.00%
(18) TOTAL Bfr EXPORT	890,491	7.4%	956,127	2,226,273.56	79.1%	1,761,703	9.66%	1,931,880	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	890,491	7.4%	956,127	2,226,274	79.1%	1,761,703	9.66%	1,931,880	69%

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	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(8) ELI 2P-RTP	4,591	2.42%	4,702	8,000	100.0%	8,000	4.38%	8,350	75.69%
(9) MUNICIPAL	14,291	3.18%	14,746	31,754	86.8%	27,573	4.35%	28,772	68.89%
(10) UNMETERED	6,087	8.26%	6,590	12,997	100.0%	12,997	14.41%	14,870	59.57%
(11) SUB-TOTAL	998,453	7.70%	1,075,289	2,096,436	87.4%	1,832,630	13.09%	2,072,524	69.74%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	64,399	18.8%	66,044	102,902	271.6%	74,394	18.73%	78,035	0.00%
(18) TOTAL Bfr EXPORT	1,062,852	7.4%	1,141,332	2,199,338.17	86.7%	1,907,024	12.77%	2,150,559	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,062,852	7.4%	1,141,332	2,199,338	86.7%	1,907,024	12.77%	2,150,559	71%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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
(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	81,476	58,299	3,202	15,801	0	1,799	1,597	0	0	0	778
(3)	SUB-TOTAL	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760
(4)												
(5)	NON-COIN. KW PRI. (Before bulk power substa	2,552,947	1,705,156	93,641	485,411	62,656	54,334	63,644	50,427	0	14,918	22,760
(6)	LOSSES	80,248	65,202	2,257	9,581	324	1,119	513	306	0	77	870
(7)	SUB-TOTAL	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631
(8)												
(9)	NON-COIN. KW PRI. (bulk power substation)	2,641,505	1,770,358	95,898	494,992	62,979	55,453	64,157	59,043	0	14,995	23,631
(10)	LOSSES	20,775	16,924	578	2,442	81	286	129	90	0	19	226
(11)	SUB-TOTAL	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856
	NON-COIN DEMAND LOSSES											
	NON-COIN. KW SEC.		3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%	3.54%
	NON-COIN. KW PRI. (Before bulk power substation)		3.82%	2.41%	1.97%	0.52%	2.06%	0.81%	0.61%	0.00%	0.517%	3.82%
	NON-COIN. KW PRI. (bulk power substation)		0.96%	0.60%	0.49%	0.13%	0.51%	0.20%	0.15%	0.00%	0.13%	0.96%
	TOTAL		8.32%	6.55%	6.01%	4.19%	6.11%	4.55%	4.30%	3.54%	4.19%	8.32%

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,296,146**	**1,495,207**	**80,028**	**431,772**	**46,933**	**42,168**	**57,598**	**81,796**	**8,345**	**31,866**	**12,814**					
(2) FEBRUARY	**2,226,761**	**1,437,837**	**82,985**	**422,524**	**48,773**	**44,548**	**48,202**	**88,132**	**8,323**	**33,064**	**4,674**					
(3) MARCH	2,007,439	1,191,699	70,240	362,219	46,873	36,567	43,515	76,845	139,488	30,557	1,794					
(4) APRIL	1,693,838	977,652	54,238	291,476	45,631	30,414	42,620	81,262	138,935	21,902	2,212					
(5) MAY	1,434,982	750,419	46,163	257,470	42,793	35,281	47,820	89,922	138,592	15,612	2,607					
(6) JUNE	1,313,496	600,757	47,944	272,629	55,357	32,400	43,956	88,865	138,592	15,918	2,389					
(7) JULY	1,373,569	627,956	51,444	295,626	53,815	37,221	51,551	90,054	138,484	16,401	2,623					
(8) AUGUST	1,391,012	703,573	44,693	268,909	51,138	30,453	39,236	85,535	138,564	15,238	2,193					
(9) SEPTEMBER	1,320,718	572,585	48,692	295,996	54,324	31,480	49,363	100,746	138,526	15,861	2,272					
(10) OCTOBER	1,483,650	730,872	53,480	309,387	48,535	36,756	48,813	81,802	138,819	22,306	1,669					
(11) NOVEMBER	1,871,379	1,033,180	60,221	354,020	43,787	35,759	51,826	97,127	139,835	24,619	19,790					
(12) DECEMBER	**2,082,256**	**1,418,145**	**67,320**	**341,104**	**41,229**	**38,528**	**38,642**	**75,564**	**8,350**	**28,772**	**14,870**					
(13) TOT. SUMMED DMD.	20,495,247	11,539,883	707,448	3,903,132	579,189	431,577	563,142	1,037,648	1,274,854	272,117	69,907					
(14) 3 C/P DEMANDS	**6,605,163**	**4,351,189**	**230,332**	**1,195,401**	**136,936**	**125,244**	**144,442**	**245,492**	**25,018**	**93,701**	**32,357**					
(14) 3 C/P AVE DEMANDS	2,201,721	1,450,396	76,777	398,467	45,645	41,748	48,147	81,831	8,339	31,234	10,786	-	801	-	7,549	-
(15)					**3 C/P INTERRUPTIBLE RIDER DEMANDS**			**20,625**								
(16)					**3 C/P FIRM LARGE INDUST. DEMANDS**			**224,867**								
					C/P INTERRUPTIBLE RIDER DEMANDS			**67,170**								
					C/P FIRM LARGE INDUST. DEMANDS			**14,626**								

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,036,627	1,309,469	71,176	388,367	43,920	36,984	51,933	77,384	8,000	30,554	11,222	[redacted]				
(2) FEBRUARY	1,990,318	1,269,272	74,330	382,499	45,829	39,381	43,735	83,666	8,000	31,787	4,126					
(3) MARCH	1,836,793	1,074,148	64,091	333,465	44,517	32,999	40,138	73,607	135,000	29,574	1,617					
(4) APRIL	1,568,181	892,049	50,029	270,986	43,606	27,780	39,691	78,244	135,000	21,281	2,018					
(5) MAY	1,339,778	689,980	42,871	240,847	41,053	32,470	44,802	86,863	135,000	15,211	2,397					
(6) JUNE	1,240,195	558,976	44,995	257,465	53,426	30,172	41,567	86,273	135,000	15,569	2,222					
(7) JULY	1,287,019	578,781	47,877	277,077	51,691	34,338	48,389	87,080	135,000	15,996	2,418					
(8) AUGUST	1,300,316	647,317	41,529	251,675	49,075	28,045	36,778	82,648	135,000	14,852	2,017					
(9) SEPTEMBER	1,237,940	527,249	45,279	277,214	52,155	29,015	46,302	97,380	135,000	15,466	2,092					
(10) OCTOBER	1,380,123	668,609	49,443	288,237	46,443	33,659	45,551	78,850	135,000	21,694	1,527					
(11) NOVEMBER	1,703,978	924,211	54,579	323,926	41,424	32,028	47,518	92,732	135,000	23,770	17,703					
(12) DECEMBER	1,842,271	1,239,496	59,767	306,317	38,542	33,726	34,787	71,426	8,000	27,573	12,997					
(13) TOT. SUMMED DMD.	18,763,538	10,379,557	645,964	3,598,075	551,681	390,598	521,190	996,152	1,239,000	263,326	62,357					
(14) 3 C/P DEMANDS	5,869,215	3,818,238	205,273	1,077,183	128,291	110,091	130,456	232,475	24,000	89,914	28,344					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 20,625

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 211,850

C/P INTERRUPTIBLE RIDER DEMANDS 67,170

C/P FIRM LARGE INDUST. DEMANDS 10,214

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	1.00	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	1.00	0.94	2.31
(3) MARCH	1.10	1.22	1.09	1.10	0.97	1.14	1.11	1.06	0.06	1.02	6.01
(4) APRIL	1.30	1.48	1.42	1.37	1.00	1.37	1.13	1.01	0.06	1.43	4.88
(5) MAY	1.53	1.93	1.66	1.55	1.07	1.18	1.01	0.91	0.06	2.00	4.14
(6) JUNE	1.68	2.41	1.60	1.46	0.82	1.29	1.10	0.92	0.06	1.96	4.52
(7) JULY	1.60	2.31	1.49	1.35	0.85	1.12	0.93	0.91	0.06	1.90	4.11
(8) AUGUST	1.58	2.06	1.72	1.48	0.89	1.37	1.23	0.96	0.06	2.05	4.92
(9) SEPTEMBER	1.67	2.53	1.58	1.35	0.84	1.33	0.98	0.81	0.06	1.97	4.75
(10) OCTOBER	1.48	1.98	1.44	1.29	0.94	1.14	0.99	1.00	0.06	1.40	6.46
(11) NOVEMBER	1.18	1.40	1.27	1.13	1.04	1.17	0.93	0.84	0.06	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	1.00	1.09	0.73

[redacted]

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mar, Apr	1.19	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19
May, June	1.60	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98
Jul, Aug, Sep	1.62	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97
Oct, Nov	1.31	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

	MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1)	(1) JANUARY	8.08%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(2)										
(1)	(2) FEBRUARY	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(2)										
(1)	(3) MARCH	8.02%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(2)										
(1)	(4) APRIL	7.41%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(2)										
(1)	(5) MAY	7.09%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(2)										
(1)	(6) JUNE	6.95%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(2)										
(1)	(7) JULY	6.68%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(2)										
(1)	(8) AUGUST	6.34%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(2)										
(1)	(9) SEPTEMBER	6.73%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(2)										
(1)	(10) OCTOBER	6.96%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(2)										
(1)	(11) NOVEMBER	7.72%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(2)										
(1)	(12) DECEMBER	7.70%	8.27%	8.22%	7.91%	5.11%	7.73%	6.78%	3.58%	8.26%
(2)										
(1)	**(13) ANNUAL AVE**	**7.40%**	**8.25%**	**8.16%**	**7.83%**	**5.02%**	**7.64%**	**6.68%**	**3.52%**	**8.14%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.79%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.93%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.33%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.05%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.15%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
5.92%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
6.77%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.03%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
6.74%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
7.55%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
9.88%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
13.09%	14.41%	12.64%	11.36%	6.97%	14.24%	11.08%	5.79%	14.41%
9.23%	**11.18%**	**9.52%**	**8.48%**	**4.99%**	**10.49%**	**8.05%**	**4.17%**	**12.11%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.65%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.59%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	4.98%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.66%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.52%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.25%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	3.91%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.30%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.53%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.29%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	5.27%	5.84%	5.79%	5.48%	2.68%	5.30%	4.35%	1.15%	5.83%
(13) ANNUAL AVE	**4.97%**	**5.82%**	**5.73%**	**5.40%**	**2.59%**	**5.21%**	**4.25%**	**1.09%**	**5.71%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND 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

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.57%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%
7.70%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%
5.11%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%
3.83%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%
2.93%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%
1.70%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%
2.54%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%
2.81%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%
2.52%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%
3.33%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%
5.66%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%
8.87%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	1.57%	10.19%
5.01%	**6.96%**	**5.29%**	**4.26%**	**0.76%**	**6.27%**	**3.83%**	**-0.06%**	**7.88%**

Transmission Losses

2.43%	4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,174,286	8.3%	5,601,352	1,646,857	79.5%	1,309,469	14.2%	1,495,207	42.76%	4,351,189	66.1%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.5%
(3) GENERAL	2,165,416	7.8%	2,335,072	469,610	82.7%	388,367	11.2%	431,772	61.74%	1,195,401	18.2%
(4) GENERAL LARGE	357,053	5.0%	374,976	62,656	70.1%	43,920	6.9%	46,933	91.20%	136,936	2.1%
(5) SMALL INDUSTRIAL	254,468	7.6%	273,902	52,535	70.4%	36,984	14.0%	42,168	74.15%	125,244	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.2%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.7%
(8) PHP	265,119	2.3%	271,267	199,370	4.0%	8,000	4.3%	8,345	371.09%	25,018	0.4%
(9) MUNICIPAL	125,502	3.2%	129,552	33,041	92.5%	30,554	4.3%	31,866	46.41%	93,701	1.4%
(10) UNMETERED	77,000	8.1%	83,268	21,982	51.1%	11,222	14.2%	12,814	74.18%	32,357	0.5%
(11) SUB-TOTAL	9,884,302	7.4%	10,616,083	2,744,093	73.9%	2,029,010	12.8%	2,288,527	52.95467%	6,580,113	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	686,942	0	704,093	117,118	2	72,723	0	76,246	1	240,665	
(18) TOTAL Bfr EXPORT	10,571,244	7.1%	11,320,176	2,861,210	73.5%	2,101,733	12.5%	2,364,772	54.65%	6,820,778	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,571,244	7.1%	11,320,176	2,861,210	73.5%	2,101,733	12.5%	2,364,772	54.65%	6,820,778	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE											
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(24) MUNICIPAL	67,806	4.2%	70,645	15,245	108.3%	16,512	4.2%	17,203	45.0%	50,924	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)											
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979	
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882	
(31) LARGE GENERAL	357,053	4.8%	374,976	62,656	70.1%	43,920	4.8%	46,933	86.8%	136,936	
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797	
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749	
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874	
(34) LG, LIR, MUNICIPAL SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)	

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED	(2) TOTAL ENG.RELATED	(3) UNIT COST ENG.RELATED	(4) TOTAL CUST.RELATED	(5) TOTAL OPER.	(6) TOTAL RATE	(7) % REVENUE
	EXPENSES	EXPENSES	(C / kW.h)	EXPENSES	EXPENSES	REVENUE	TO EXPENSES
(1) DOMESTIC	$504,778	$468,561	9.06	$176,661	$1,150,000	$1,112,720	96.76
(2) SMALL GENERAL	26,950	32,358	9.08	11,007	$70,315	$72,990	103.81
(3) GENERAL	138,937	196,286	9.06	8,055	$343,278	$356,973	103.99
(4) LARGE GENERAL	14,277	31,589	8.85	393	$46,259	$48,030	103.83
(5) SMALL INDUSTRIAL	14,821	23,050	9.06	1,449	$39,320	$40,878	103.96
(6) MEDIUM INDUSTRIAL	16,576	37,159	8.96	287	$54,022	$56,085	103.82
(7) LARGE INDUSTRIAL	12,471	60,467	8.71	664	$73,603	$76,283	103.64
(8) ELI 2P-RTP	2,232	23,049	NA	69	$25,350	$39,938	N/A
(9) MUNICIPAL	8,850	10,816	8.62	166	$19,833	$20,636	104.05
(10) UNMETERED	12,583	6,990	9.08	3,475	$23,048	$22,961	99.62
(11) SUB-TOTAL	$752,476	$890,325	9.01	$202,228	**$1,845,028**	$1,847,494	100.13
(12) DIRECT EXP./ REV					$85,584	$94,587	
(13) RETURN ON DIRECT EXP.					$9,003	$0	
(14) TOTAL					$1,939,616	$1,942,081	2,466
					94,587	$94,587	-

VARIANCE CALC

TOTAL OPER. (Sep 17, 2025)	VARIANCE	% VARIANCE
$1,144,848.0	$5,152.345	0.450%
$69,948.2	$366.355	0.524%
$341,041.7	$2,236.735	0.656%
$45,887.1	$372.273	0.811%
$39,053.1	$267.154	0.684%
$53,581.1	$440.505	0.822%
$72,886.0	$716.596	0.983%
$37,589.4	($12,238.936)	-32.560%
$19,717.5	$115.020	0.583%
$22,962.2	$85.939	0.374%
$1,847,514.5	($2,486.0)	-0.135%
$86,835.5	($1,251.772)	-1.442%
$7,723.0	$1,280.497	16.580%
$1,942,072.913	($2,457.3)	-0.127%

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE			RATE BASE 2026	RATE BASE 2027
(1)	STEAM PLANT	458,622		419,903	497,342
(2)	***STEAM PLANT - CWIP***	***4,174***		***4,374***	***3,974***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930		352,418	335,442
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***		***0***	***0***
(5)	HYDRO PLANT	703,062		685,374	720,751
(6)	***HYDRO PLANT - CWIP***	***38,477***		***33,823***	***43,131***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863		10,884	10,842
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***		***0***	***0***
(9)	WIND PLANT	153,668		158,510	148,826
(10)	***WIND PLANT - CWIP***	***196***		***196***	***196***
(11)	SOLAR PLANT	1,224		1,255	1,193
(12)	***SOLAR PLANT - CWIP***	***-0***		***-0***	***-0***
(13)					
(14)	GAS TURBINE - OTHER PLANT	77,087		76,069	78,105
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***2,431***		***692***	***4,171***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT				
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***		***0***	***0***
(18)	LM6000 PLANT	96,186		92,802	99,569
(19)	***LM6000 PLANT - CWIP***	***186***		***60***	***312***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0		0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***		***0***	***0***
			Check		
	Total Generation Plant bfr Gen-related Transmission Assets	***1,844,643***	1,844,643	***1,797,215***	***1,892,070***
	Total Generation CWIP bfr Gen-related Transmission Assets	***45,464***	45,464	***39,145***	***51,784***
(22)	***Total Generation bfr Gen-related Transmission Assets***	***1,890,107***	1,890,107	***1,836,360***	***1,943,854***
	ECEI Batteries Plant	166,178		***171,846***	***160,511***
	ECEI Batteries CWIP	-0		***-0***	***-0***
	Generation-related Trans Assets Plant	64,074		***51,342***	***76,806***
	Generation-related Trans Assets CWIP	0		***0***	***0***
	Subtotal	***230,253***		***223,188***	***237,317***
	Total Generation Plant	***2,074,895***		***2,020,403***	***2,129,388***
	Total Generation CWIP	***45,464***		***39,145***	***51,784***
	Total Generation	***2,120,360***		***2,059,548***	***2,181,171***

			T&D Adj.				Average RB before T&D Adj.		
(23)									
(24)	TRANSMISSION PLANT	814,285	($187,906)				1,002,191	973,897	1,030,485
(25)	***TRANSMISSION PLANT - CWIP***	***182,943***					182,943	***141,193***	***224,692***
(26)	***Total Transmission***	***997,227***					1,185,133	***1,115,090***	***1,255,177***
(27)									
(28)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(29)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(30)					CWIP	CWIP			
(31)			T&D Adj.	Distr. CWIP	2026	2027	Average Distr. RB before CWIP & T&D Adj.		
(32)	DIST.PLT.- LAND	$5,050	$477.6	9	9	9	$4,563	4,563	4,563
(33)	DIST.PLT.- EASEMENTS & SURVEY	$207,143	$164	410	398	422	$206,569	191,758	221,380
(34)	DIST.PLT.- OTHER	$20,781	$29,205	(17)	-17	-16	($8,408)	-8,207	-8,609
(35)	DIST.PLT.- SUBSTATIONS	$192,024	$180,562	23	22	23	$11,438	10,629	12,248
(36)	DIST.PLT.- POLES & FIXTURES	$441,257	$6,531	861	854	869	$433,865	411,842	455,888
(37)	DIST.PLT.- O/H LINES	$188,928	($32,107)	438	443	434	$220,596	213,626	227,567
(38)	DIST.PLT.- U/G LINES	$61,657	$3,073	116	122	111	$58,468	58,805	58,131
(39)	DIST.PLT.- LINE TRANSFORMERS	$405,674	$0	804	801	807	$404,870	386,240	423,499
(40)	DIST.PLT.- SERVICES	$58,531	$0	116	119	113	$58,415	57,265	59,565
(41)	DIST.PLT.- METERS	$68,109	$0	135	143	127	$67,974	69,056	66,892
(42)	DIST.PLT.- STREET LIGHTING	$36,113		72	73	70	$36,041	35,405	36,677
(43)									
(44)	***Total***	***$1,685,267***	***$187,906***	***2,968***	***2,968***	***2,968***	***$1,494,392***	***$1,430,983***	***$1,557,802***
(45)			**2024 Actuals**						
(46)	SUBSTS.-DISTRIBUTION BULK POWER	$176,685	$41,794	92%					
(47)	SUBSTS.-DISTRIBUTION GENERAL	$15,338	$3,628	8%					
(48)		$192,024	$45,422	100%					
(49)									
(50)	DISTRIBUTION	34,037						37,483	30,590
(51)	TRANSMISSION	2,509						2,708	2,311
(52)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282						37,252	41,312
(53)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565						54,831	64,298
(54)	RETAIL	36,737						39,858	33,616
(55)	NON-FUNCTIONALIZED	297,058						297,891	296,226
(56)	GENERAL PROPERTY PLANT	469,187						470,022	468,353
(57)	**GENERAL PROPERTY PLANT - CWIP**	29,234						19,601	38,868
(58)	**Total General Property**	***498,422***						489,623	507,221
(59)			**Check**						
(60)	***Total Plant in Service***	4,810,413	5,040,666					***4,895,304***	***5,186,027***
(61)	***Total Plant CWIP***	260,609	260,609					***202,907***	***318,312***
(62)	***Total Plant***	***5,071,023***	***5,301,275***					***5,098,211***	***5,504,339***
(63)									
(64)	**WORKING CAPITAL & DEFERRED CHARGES**								
(65)									
(66)	WORKING CAPITAL - CASH FUEL	0						0	0
(67)	WORKING CAPITAL - CASH OTHER	126,109		Source: 2014 COSS				137,528	114,690
(68)	WORKING CAPITAL - MAT. & SUP. FUEL	219,858		84,441				301,971	286,993
(69)	WORKING CAPITAL - MAT. & SUP. OTHER	74,624		28,661					
(70)	DEFERRED CHARGES - Financing	20,546		113,102				21,099	19,993
(71)	DEFERRED CHARGES - Tax	22,739						23,925	21,553
(72)	DEFERRED CHARGES - Pension	184,035						170,285	197,785
(73)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR an	ARO average			
(74)	DEFERRED CHARGES - FAM Deferral	3,900						8,624	-823
(75)	DEFERRED CHARGES - Other	20,888						24,897	16,879
(76)	DEFERRED CHARGES - Other (DSM)	446						795	97
(77)	DEFERRED CHARGES - Other (LED)	-2						-2	-2
(78)	DEFERRED CHARGES - FCR	16,136			Adjustment	***Average ARO***		5,171	27,100
(79)	DEFERRED Credits - ARO Steam	-85,653			0	-85,653		***-83,440***	***-87,867***
(80)	DEFERRED Credits - ARO Hydro	-42,561			0	-42,561		***-41,468***	***-43,655***
(81)	DEFERRED Credits - ARO Wind	-17,384			0	-17,384		***-16,933***	***-17,835***
(82)	DEFERRED Credits - ARO LM6000	-1,468			0	-1,468		***-1,430***	***-1,506***
(83)	DEFERRED Credits - ARO CT	-6,573			0	-6,573		***-6,404***	***-6,742***
(84)	DEFERRED Credits - ARO Transformers (Transmission)	-7			0	-7		***-16***	***2***
(85)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1		***-1***	***-1***
(86)	DEFERRED Credits - ARO Transformers (Distribution)	-7			0	-7		***-16***	***3***
(87)	DEFERRED Credits - Other (Steam)	-30,940						-30,128	-31,753
(88)	DEFERRED Credits - Cost of Removal Liability (COR)	-7,260						3,821	-18,341
(89)	CONTRACT RECEIVABLE	97,427						95,331	99,523
(90)	***Total***	***594,852***			0	-153,654	594,852	613,609	576,094
(91)									
(92)	Percentage of Transmission - EHV	100.00%					ARO Total from Continuities Schedu	(149,707)	(157,600)
(93)							ARO & COR from RB Tbl	-149,709	-157,601
(94)	***Total Rate Base***	***5,665,874***				0	Var	-1.1768	-1.1768
(95)								0%	0%
(96)									
(97)	***ARO TOTAL***	***-153,654***						***-149,707***	***-157,600***
(98)									
(99)	**OPERATING EXPENSES**								
(100)									
(101)	**OFFICE OF THE PRESIDENT**								
(102)	EXECUTIVE MANAGEMENT	1,877.0							
(103)									
(104)	CORPORATE INSURANCE	10,029.1							
(105)	CORPORATE SECRETARY	1,792.5							
(106)	CORPORATE SECRETARY & INSURANCE	11,821.6							
(107)									
(108)	LEGAL SERVICES	5,177							
(109)									
(110)	**VP EXTERNAL RELATIONS**								
(111)	COMM. & PUBLIC AFFAIRS	3,549.7							
(112)									
(113)									
(114)	ENVIRONMENTAL POLICIES & PROGRAMS	322							
(115)									
(116)									
(117)	**CUSTOMER OPERATIONS:**								
(118)									
(119)	**Labour-related O&M**								
(120)	GENERATION	69,509.7	69,509.7						
(121)	TRANSMISSION	18,909.1							
(122)	DISTRIBUTION	54,088.6	72,997.8	72,997.8	0.0				
(123)	RETAIL	32,063.9							
(124)	***TOTAL FUNCTIONAL AREAS***	***174,571.36***	105,061.7	105,061.70	0.0				
(125)									
(126)	**Corporate Groups**								
(127)	(15) EXECUTIVE MANAGEMENT	1,312.7							
(128)	(16) LEGAL SERVICES	1,938.0							
(129)	(16) CORP. SECRETARY	-							
(130)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2							
(131)	(18) REGULATORY AFFAIRS	2,357.4							
(132)	(19) FINANCE GROUP	4,047.7							
(133)	(20) PROCUREMENT	7,620.6							

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line	Item								
(134)	(20) IT	20,139.1							
(135)	(21) HUMAN RESOURCES	6,461.9							
(136)	GENERATION SERVICES	9,518.3							
(137)	(25) OTHER EXPENSES	15,013.7							
(138)	***TOTAL CORPORATE GROUPS***	***70,207.84***							
(139)									
(140)	***TOTAL LABOUR RELATED***	***244,779.20***	244,779.2	0.0					
(141)	TRANSMISSION CONTROL CENTER	3,619.3							
(142)	**GENERATION, TRANSMISSION AND DISTRIBUTION**								
(143)	TRANSMISSION BEFORE STORM EXPENSES	21,298		99%					
(144)	TRANSMISSION STORM EXPENSES	248		1%					
(145)	**TRANSMISSION TOTAL**	**21,546**	**0**						
(146)	DISTRIBUTION TOTAL:								
(147)	SUBSTATIONS	1,541.4							
	OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7		60%					
	OVERHEAD LINES STORM EXPENSES	23,565.1		40%					
(148)	OVERHEAD LINES	**58,912.8**	**0**	**1**					
(149)	UNDERGROUND LINES	589.0							
(150)	LINE TRANSFORMERS	0.0							
(151)	METERS	0.0							
(152)	COMMUNICATIONS	0.0							
(153)	STREET LIGHTING	589.0							
(154)	***TOTAL DISTRIBUTION***	***61,632.2***							
(155)									
(156)	***TOTAL G &T & D***	***83,178.5***	85,219.5	-2,041.0					
(157)			Amount	Weights	Source: CS subfunctionalization Sep 7				
(158)	**CUSTOMER SERVICE**								
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2		5.4%	2,302,586				
(160)	CUSTOMER SOLUTIONS	3,844.5		13.4%	5,755,023				
(161)	***Total***	***5,382.7***		18.8%	***8,057,609***				
(162)									
(163)	**CALL CENTRE**								
(164)	CUSTOMER CARE ADMIN	1,235.0		4.3%	1,848,731				
(165)	CUSTOMER CARE	6,939.6		24.3%	10,388,221				
(166)	***Total***	***8,174.6***		28.6%	***12,236,952***				
(167)									
(168)	**REVENUE OPERATIONS**								
(169)	BILLING SERVICES & PAYMENTS	2,298.4		8.0%	3,440,617				
(170)	REVENUE OPS ADMIN	-		0.0%	-				
(171)	METER DATA SERVICES	440.5		1.5%	659,475				
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9		4.2%	1,787,184				
(173)	METER SERVICES - FIELD	1,446.7		5.1%	2,165,666				
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9		16.3%	6,968,071				
(175)	METER SERVICES - INSPECTORS	-	7,736	0.0%	-				
(176)	BAD DEBT EXPENSE	5,012.9		17.5%	7,503,950				
(177)	***Total***	***15,047.3***		52.6%	***22,524,963***				
	Customer Service Total	***28,604.7***	**28,604.7**	100.0%	***42,819,524***				
(178)			**0**						
(179)									
(180)	**REGULATORY AFFAIRS**								
(181)	Advocacy Expense	1,931.0							
(182)	Other Expenses	7,581.9							
(183)	***Subtotal***	***9,513.0***							
(184)									
(185)	**Generation Services**								
(186)	Environmental Services	2,623.4							
(187)	Project Implementation	1,082.7							
(188)	EAM	8,631.4							
(189)	***Total***	***12,337.5***							
(190)									
(191)	**SENIOR VP & CFO**								
(192)	(a) INTERNAL AUDIT	1,824.9							
(193)	(b) INVESTOR RELATIONS	277.7							
(194)	(c) VP FINANCE & TREASURER	469.7							
(195)	(d) TREASURER	435.1							
(196)	(e) CORPORATE TAX	907.6							
(197)	**-- GM FINANCE**								
(198)	(a) CORPORATE CONTROLLER	3,645.7							
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0							
(200)									
(201)	**VP ENTERPRISE SERVICES**								
(202)	-- PROCUREMENT & FACILITIES	12,656.2							
(203)	-- INFORMATION TECHNOLOGY	47,662.3							
(204)									
(205)	**VP HUMAN RESOURCES**								
(206)	-- HUMAN RESOURCES	11,248.4							
(207)									
(208)	**POWER PRODUCTION**								
(209)	-- POWER PRODUCTION - FUEL	362,352.6							
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7							
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5							
(212)	-- POWER PRODUCTION - WIND	8,527.7				Factor			
(213)	-- POWER PRODUCTION - SOLAR	139.2							
(213)	-- POWER PRODUCTION - LM6000	656.5							
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9							
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9							
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT								
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3							
(218)	-- POWER PRODUCTION - GEN. SERV.								
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0							
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	2,041.0							
(221)	-- POWER PRODUCTION - H/R								
(222)	-- POWER PRODUCTION - ENVIR. POLICY								
(223)	-- POWER PRODUCTION - EXECUTIVE								
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8							
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2							
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,335.4							
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,690.5							
(228)	-- PURCHASED POWER - MARITIME LINK	203,880	90,039.5	87,998.5					
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0							
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7							
(231)	-- PURCHASED POWER - Imports	89,972.5							
(232)	-- BUTU CAPACITY CREDIT	395.5							
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.56	System Planniing and ECI				
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0							
(235)	DSM EXPENSES - Demand-related ATL Classes		921,238.3	921,238.3	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 =	0				
(241)									
(242)	***DEPRECIATION AND ACCRETION :***					ADJUSTMENT	TOTAL	DEPRECIATION	ACCRETION
(243)									
(244)	***GENERATION***								
(245)	STEAM	49,858.8	**0.000**	0.0	49,859		49,859	47,135	2,724
(246)	HYDRO	17,266.3		0.0	17,266		17,266	16,586	680
(247)	WIND	13,334.4		0.0	13,334		13,334	13,078	257
(248)	SOLAR	61.5		0.0	61		61	61	0
(249)	LM6000	7,371.9		0.0	7,372		7,372	7,394	-22
(250)	GAS TURBINE - OTHER	3,238.8		0.0	3,239		3,239	3,057	182
(251)	***TOTAL GENERATION***	***91,131.6***		***0.0***	***91,131.6***	***0.0***	***91,131.6***	***87,310.2***	***3,821.4***
(252)									
(253)	*ECEI BATTERIES*	8,877.2						8,877	
(254)	*GEN-RELATED TRANS ASSETS*	1,695.0						1,695	
(255)									
(256)	***TOTAL GENERATION***	***101,703.9***							
(257)									
(258)									
(259)	***TRANSMSSION***								
(260)	Transmission - HV	0		0.0	0.0	0	0	0	0
(261)	Transmission - EHV	31,475	**0.0**	0.0	31,475.4	-10,096	41,571	41,571	0
(262)	***TOTAL TRANSMISSION***	***31,475.4***		***0***	***31,475***	***-10,096***	***41,571***	***41,571***	***0***
(263)									
(264)	***DISTRIBUTION***								
(265)	DISTRIBUTION - Land	0.0	0	0.0	0		0	0	0
(266)	DISTRIBUTION - Easements	3,573.7	0	0.0	3,574	2.5	3,571	3,571	0
(267)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9	431	431	0
(268)	DISTRIBUTION - Substations	9,632.0	0	0.0	9,632	9,114.9	517	517	0
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5	21,893	21,893	0
(270)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)	13,179	13,179	0
(271)	DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997	67.9	2,929	2,929	0
(272)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216		30,216	30,216	0
(273)	DISTRIBUTION - Services	3,513.5	0	0.0	3,514		3,514	3,514	0
(274)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399		8,399	8,399	0
(275)	DISTRIBUTION -Streetlights	4,917.7	0	0.0	4,918		4,918	4,918	0
(276)	***DISTRIBUTION TOTAL***	***99,661.9***	*0.000*	0	**99,662**	10095.66747	89566.25737	89566.25737	0
(277)									
(278)	***GENERAL PROPERTY***			***Adj***					
(279)	GENERATION	0.0					0	0	0
(280)	DISTRIBUTION	6,892.9		0.0	6,893		6,893	6,893	0

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total
2018	$327,285	$344,541	$3,357,528	$4,029,354
2019	$376,974	$313,557	$2,520,302	$3,210,832
2020	$468,469	$476,164	$4,443,777	$5,388,410
2021	$512,276	$450,573	$1,222,361	$2,185,211
2022	$430,329	$693,297	$6,478,847	$7,602,473
2023	$418,234	$348,956	$2,871,700	$3,638,890
2024	$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total	$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split	9.9%	10.4%	79.7%	100.0%
2026 Estimate	$938.34	$992.68	$7,581.94	$9,513

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

(281)	TRANSMISSION	396.6			0.0	397			397	397	0
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7			0.0	2,990			2,990	2,990	0
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3			0.0	8,575			8,575	8,575	0
(284)	RETAIL	6,242.3			0.0	6,242			6,242	6,242	0
(285)	NON-FUNCTIONALIZED	42,846.9			0.0	42,847			42,847	42,847	0
(286)	***GENERAL PROPERTY***	***67,943.7***			***0***	***67,944***			**67,944**	***67,944***	***0***
(287)					***0.0***	***199,324***	***20,191.3***		***179,133***	***179,133***	***0***
(288)	***TOTAL DEPRECIATION AND ACCRETION***	***290,212.7***			**0.0**	**290,212.7**	**0.0**		**290,212.7**	**286,391.3**	**3,821.4**
(289)											
(290)	GLACE BAY RETIREMENT	**0**			Interest Charges					Corporate Taxes	
(291)	INTEREST CHARGES	154,075		Interest & Other Exp	146,918	**0.0**	Corporate Income Tax		2,729	**0.00**	
(292)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**24,500.0**	**0**	Regulatory Amort.		**8,279**	**0**	
(293)	CORPORATE TAXES	11,008		Allowance for Funds	(17,343)		Costs of Goods Sold		0		
(294)	RETAINED EARNINGS	212,356	**0.00**	Net	154,075		Settlement Adj.		0		
(295)	***Normal Interruption Cost***	***160.44***							11,008		
(296)	**Interr. Rider Coincident Demand & CD Losses**	***69,857***									
(297)	***PHP Interruptible Credit Data Inputs***										
(298)	Power Factor Adjustment	*1.06*									
(299)	LIR Credit ($/kVA)	*-7.661*									
(300)	% Premium for Priority Interruptions	10.0%									
(301)	**OPERATING ALLOCATIONS**										
(302)	**FCR Deferral - Generation**	**67.30%**									
(303)	**FCR Deferral - Transmission**	**32.70%**									
(304)		***100.00%***									
(305)											
(305)	**CUSTOMER SOLUTIONS ALLOCATORS**	2023									
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%								
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%								
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%								
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%								
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%								
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%								
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%								
(313)	CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP	0.00%	0.00%								
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%								
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%								
(316)	***Total***	***100.00%***									
(317)											
(318)	**METER DATA SERVICES ALLOCATORS**										
(319)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.32%	6.34%								
(320)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.10%	9.14%								
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.92%	15.99%								
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.56%	14.62%								
(323)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.46%	10.51%								
(324)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.92%	10.97%								
(325)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.47%	15.53%								
(326)	METER DATA SERVICES ALLOCATOR - ELI 2P-RTP	0.43%	0.43%								
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.83%	16.90%								
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%								
(329)	***Total***	100.00%	100.43%								
(330)			2023 COSS								
(331)	**UNIT METER COSTS**										
(332)	Residential		129.17	113.00							
(333)	Small General		146.15	111.72							
(334)	General		565.62	392.00							
(335)	Large General		1,811.88	692.00							
(336)	Small Industrial		589.45	196.84							
(337)	Medium Industrial		1,611.77	692.00							
(338)	Large Industrial		1,891.93	1,106.00							
(339)	ELI 2P-RTP		1,824.69	1,106.00							
(340)	Municipal		1,891.93	1,106.00							
(341)	Unmetered		-								
(342)											
(343)	**DIRECT FAM-related EXPENSES**										
(344)	FUEL		53,945.281								
(345)	PURCHASES - OTHER THAN BIOMASS AND WIND		92.501								
(346)	PURCHASES - BIOMASS		70.106								
(347)	MARITIME LINK		677.548								
(348)	PURCHASES - WIND ERIS		108.369								
(349)	PURCHASES - WIND NRIS		591.876								
(350)	IMPORTS		296.904								
(351)	BUTU CAPACITY CREDIT		(395.495)								
(352)	EXPORT SALES		-								
(353)	***Total***		***55,387.089***								
(354)											
(355)	**TOTAL REVENUE OF ATL RATE CLASSES**										
(356)	Switch from Prelim to Actual			55,387.089	1.00	1					
(357)	ELECTRIC REVENUE - DOMESTIC - REG		1,112,720.32	1,112,720.32	1,112,720						
(358)	ELECTRIC REVENUE - SMALL GENERAL		72,989.85	72,989.85	72,990						
(359)	ELECTRIC REVENUE - GENERAL		356,972.60	356,972.60	356,973						
(360)	ELECTRIC REVENUE - GENERAL LARGE		48,029.79	48,029.79	48,030						
(361)	ELECTRIC REVENUE - SMALL INDUST.		40,878.32	40,878.32	40,878						
(362)	ELECTRIC REVENUE - MEDIUM INDUST.		56,084.52	56,084.52	56,085						
(363)	ELECTRIC REVENUE - LARGE INDUSTRIAL		76,283.46	76,283.46	76,283						
(364)	ELECTRIC REVENUE - ELI 2P-RTP		39,937.76	39,937.76	39,938	0					
(365)	ELECTRIC REVENUE - MUNICIPAL		20,636.19	20,636.19	20,636						
(366)	ELECTRIC REVENUE - UNMETERED		22,961.29	22,961.29	22,961						
(367)	***Total***		**1,847,494.12**	**1,847,494.12**	1,847,494.12	$2,054,585			0		
(368)				0	$112,503	$94,587	BTL				
(369)	EXPORT SALES		-			1959997.377			112503.2596		
(370)	FX Interest										
(371)											
(372)	**FX COST REVENUE OF BTL RATE CLASSES**						Var				
(373)	SHORE POWER	PROD	11.680		11.680		0.000				
(374)	SHORE POWER	TRANS	0.00		0.000		0.000				
(375)	SHORE POWER	DIST	21.79		21.795		0.000				
(376)	SHORE POWER	RETAIL	4.99	38.46	4.988	38.5	0.000		0.0		
(377)	GEN.REPL./LOAD FOLL.	PROD	(112.31)		(112.307)		0.000				
(378)	GEN.REPL./LOAD FOLL.	TRANS	-		-		0.000				
(379)	GEN.REPL./LOAD FOLL.	DIST	-		-		0.000				
(380)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	-37.1	75.217	-37.1	0.000		0.0		
(381)	ELIADC	PROD	984.87		984.865		0.000				
(382)	ELIADC	TRANS	-		-		0.000				
(383)	ELIADC	DIST	-		-		0.000				
(384)	ELIADC	RETAIL	-	984.87	-	984.9	0.000		0.0		
(385)	BUTU	PROD	941.45		941.452		0.000				
(386)	BUTU	TRANS	-		-		0.000				
(387)	BUTU	DIST	-		-		0.000				
(388)	BUTU	RETAIL	31.27	972.7	31.273	972.7	0.000		0.0		
(389)	SPILL	PROD	-		-		0.000				
(390)	SPILL	TRANS	-		-		0.000				
(391)	SPILL	DIST	-		-		0.000				
(392)	SPILL	RETAIL	5.21	5.2	5.212	5.2	0.000		0.0		
(393)	REAL TIME PRICING	PROD	162.75		162.746		0.000				
(394)	REAL TIME PRICING	TRANS	107.69		107.690		0.000				
(395)	REAL TIME PRICING	DIST	-		-		0.000				
(396)	REAL TIME PRICING	RETAIL	1.24	271.7	1.235	271.7	0.000		0.0		
(397)	OATT	PROD	211.04		211.040		0.000				
(398)	OATT	TRANS	513.45		513.448		0.000				
(399)	OATT	DIST	-		-		0.000				
(400)	OATT	RETAIL	19.74	744.2	19.742	744.2	0.000		0.0		
(401)	EBS	PROD	1,927.02		1,927.022		0.000				
(402)	EBS	TRANS	871.35		871.353		0.000				
(403)	EBS	DIST	1,529.30		1,529.297		0.000				
(404)	EBS	RETAIL	123.70		123.698	4,451.4	0.000				
(405)	RTR	PROD	13,109.89		13,109.892		0.000				
(406)	RTR	TRANS	5,927.98		5,927.979		0.000				
(407)	RTR	DIST	10,404.10		10,404.099		0.000				
(408)	RTR	RETAIL	841.54		841.544	30,283.5	0.000				
(409)	***Total***		***37,714.963***	**-**	***37,714.963***	***37,715.0***	***0.000***		***0.0***		
(410)											
(411)	**TOTAL REVENUE OF BTL RATE CLASSES**										
(412)	SHORE POWER		153.1		153.1		0.000				
(413)	GEN.REPL./LOAD FOLL		1,136.6		1,136.6		0.000				
(414)	ELIADC		41,826.9		41,826.9		0.000				
(415)	BUTU		3,246.9		3,246.9		0.000				
(416)	SPILL		5.2		5.2		0.000				
(417)	REAL TIME PRICING		1,296.0		1,296.0		0.000				
(418)	OATT		744.2	48,408.864	744.2		0.000				41859.47099
(419)	EBS		15,694.1		15,694.1						
(420)	RTR		30,283.5	94,386.456	30,283.5						
(421)	SOLAR GARDEN RIDER (SGR)		200.7	**-**	***94,386.456***		***0.000***				
(422)	***TOTAL***		***94,587.163***						0		
				Historic Class							
(423)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***	2027 Budg. =	***6,032.0824***					
(424)	LATE PAYMENT CHARGE - DOMESTIC		4,926.3	81.7%							
(425)	LATE PAYMENT CHARGE - SMALL GENERAL		280.5	4.7%							
(426)	LATE PAYMENT CHARGE - GENERAL		647.5	10.7%							
(427)	LATE PAYMENT CHARGE - GENERAL LARGE		2.8	0.0%							
(428)	LATE PAYMENT CHARGE - SMALL INDUST.		72.4	1.2%							
(429)	LATE PAYMENT CHARGE - MEDIUM INDUST.		96.3	1.6%							
(430)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%							

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

(431)	LATE PAYMENT CHARGE - ELI 2P-RTP	-	0.0%			
(432)	LATE PAYMENT CHARGE - MUNICIPAL	-	0.0%			
(433)	LATE PAYMENT CHARGE - UNMETERED	5.0	0.1%			
(434)	***TOTAL***	***6,032.1***	100.0%			
(435)						
(436)						
			Historic Class			
(437)	**Connection Charges & Removal of Meters**		***Weighted Ave***	Connection Charges	Removal of Meters	
(438)	MISCELLANEOUS REVENUE - DOMESTIC	3,470.8	94.4%	1,681	1,790	
(439)	MISCELLANEOUS REVENUE - SMALL GENERAL	142.2	3.9%	69	73	
(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 - ELI 2P-RTP	-	0.0%	-	-	
(446)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-	
(447)	MISCELLANEOUS REVENUE - UNMETERED	5.0	0.1%	2.4	2.6	
(448)	***TOTAL***	***3,675.0***	100.0%	1,780.1	1,894.9	
(449)						
			Historic Class			
(450)			***Weighted Ave***	**Test Y Rev**	**160.2**	
(451)	NSF - DOMESTIC	155.2	96.9%			
(452)	NSF - SMALL GENERAL	3.0	1.8%			
(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 - ELI 2P-RTP	0.0	0.0%			
(459)	NSF - MUNICIPAL	0.0	0.0%			
(460)	NSF - UNMETERED	0.1	0.0%			
(461)	***TOTAL***	***160.2***	100.0%			
(462)						
			Historic Class			
(463)			***Weighted Ave***	Test Y Rev	1709.40615	
(464)	RETAIL SALES - DOMESTIC	54.3	3.2%			
(465)	RETAIL SALES - SMALL GENERAL	0.0	0.0%			
(466)	RETAIL SALES - GENERAL	880.7	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.	356.9	20.9%			
(470)	RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%			
(471)	RETAIL SALES - ELI 2P-RTP	0.0	0.0%			
(472)	RETAIL SALES - MUNICIPAL	29.9	1.7%			
(473)	RETAIL SALES - UNMETERED	0	0.0%			
(474)	***TOTAL***	***1,709.4***	100.0%			
(475)						
(476)	ELECTRIC WIRING INSPECTION	7,552				
(477)	POLE SERVICES	16,695				
(478)	STEAM AND ASH SALES	5,038				
(479)	AMI OPT OUT CHARGE	765				
(480)	OTHER REVENUE	4,487				
(481)	COST OF GOODS SOLD (Retail)	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.	1.5%				
(489)	CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%				
(490)	CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%				
(491)	CWC % DISTRIBUTION - ELI 2P-RTP	0.0%				
(492)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(493)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(494)		100.0%				
(495)	**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	487,988	
(498)	AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649	
(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 - ELLIR-2	1		1	1	
(505)	AVERAGE CUSTOMERS - MUNICIPAL	1		2	1	
(506)	AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882	
(507)		***537,354***		**559,773**	**562,852**	
(508)						
(509)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected	8		8	8	
(510)			2026 Test	2014 Test COSS		
(511)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	1		
(512)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	1		
(513)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%		
(514)	LOSS FACTOR PERCENTAGE - SECONDARY	6.000%				
(515)	LOSS FACTOR PERCENTAGE -before bulk power	3.650%				
(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	5.00				
(523)	LARGE GENERAL	100.00				
(524)	SMALL INDUSTRIAL	5.00				
(525)	MEDIUM INDUSTRIAL	25.00				
(526)	LARGE INDUSTRIAL	100.00				
(527)	ELI 2P-RTP	100.00				
(528)	MUNICIPAL	100.00				
(529)	UNMETERED	0.82				
(530)						
(531)	**REVENUE TO COSS RATIO (2026 COSS)**					
(532)	DOMESTIC	97.180				
(533)	SMALL GENERAL	103.499				
(534)	GENERAL	104.373				
(535)	LARGE GENERAL	104.373				
(536)	SMALL INDUSTRIAL	104.373				
(537)	MEDIUM INDUSTRIAL	104.373				
(538)	LARGE INDUSTRIAL	104.373				
(539)	ELI 2P-RTP					
(540)	MUNICIPAL	104.373				
(541)	UNMETERED	100.000				
(542)						
(543)	**2024 No. of Bills**					
(544)	Residential	2,974,413				
(545)	Small General	199,098				
(546)	General	130,997				
(547)	Large General	243				
(548)	Small Industrial	20,815				
(549)	Medium Industrial	2,222				
(550)	Large Industrial	414				
	PHP	12				
(551)	Municipal	12				
(552)	Unmetered	118,279				
(553)	***TOTAL***	***3,446,505***				
(554)						
(555)	**2024 Billed Revenue**					
(556)	Residential	970,271,743				
(557)	Small General	68,514,938				
(558)	General	378,788,180				
(559)	Large General	52,607,094				
(560)	Small Industrial	41,802,365				
(561)	Medium Industrial	71,721,412				
(562)	Large Industrial	80,164,570				
	PHP	39,937,765	39,938			
(563)	Municipal	6,000,854				
(564)	Unmetered	53,281,186				
(565)	***TOTAL***	***1,763,090,104***				
(566)						
(567)	No of Bills Factor	85%				
(568)	Billed Revenue Factor	15%				
(569)						
(570)	Wiring Inspections Splits					
(571)	Residential	71.41%				
(572)	Non-residential	28.59%				
(573)						
(574)	NRIS - Demand	0.4705				
(575)	NRIS - Energy	0.5295				
(576)	ERIS - Demand	0.4705				
(577)	ERIS - Energy	0.5295				
(578)						
(579)	BIOMASS - DEMAND	0.4705				
(580)	BIOMASS - ENERGY	0.5295				
(581)						
(582)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(583)						

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		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	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3)	MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4)	MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5)	MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,854	254,467.7
(6)	MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7)	MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8)	MWH SALES - PHP	1,999	0	19,708	20,207	25,046	25,380	40,442	36,643	35,408	34,628	21,067	4,591	265,119.0
(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	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14)	MWH SALES - PHP	48,112	44,090	48,554	45,184	40,623	34,825	30,412	29,026	35,168	41,412	46,916	48,112	492,432.7
(15)	MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18)	MWH SALES - EBS/RTR	9,335	8,930	5,129	9,753	11,382	12,918	15,223	19,367	15,552	9,894	7,222	10,391	135,096.2
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20)	LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21)	LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22)	LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26)	LINE LOSSES - PHP	51	0	503	483	583	587	909	780	807	806	528	111	6,148.4
(27)	LINE LOSSES - MUNICIPAL	591	518	493	327	187	173	222	199	220	268	396	455	4,049.6
(28)	LINE LOSSES - UNMETERED	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29)	LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.1
(32)	LINE LOSSES - PHP	1,232	1,123	1,256	1,097	964	822	702	636	822	986	1,195	1,176	12,010.9
(33)	LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,217.5
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	309.8
	LINE LOSSES - EBS/RTR	239	228	132	236	268	302	346	418	359	233	183	254	3,197.4
(36)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(37)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(38)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(39)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,609.7
(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	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(44)	CLASS NON-COINCIDENT DMD. -PHP	8,000	8,000	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	8,000	199,370.0
(45)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(46)	CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47)	CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(48)	CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(49)	CLASS NON-COINCIDENT DMD. - PHP													-
(50)	CLASS NON-COINCIDENT DMD. - BUTU	7,223	8,764	8,407	6,267	4,563	4,672	4,454	4,353	4,759	5,894	5,826	6,659	8,764.3
(51)	CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	CLASS NON-COINCIDENT DMD. - EBS/RTR	75,459	79,491	78,724	64,561	57,915	63,179	61,420	59,701	58,444	59,920	67,667	72,572	79,490.7
(52)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTEF	0	0	0	0	0	0	0	0	0	0	0	0	-
(53)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTI	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57)	SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62)	*SYSTEM COINCIDENT DMD. - ELI 2P-RTP*	8,000	8,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	8,000	8,000.0
(63)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64)	SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65)	SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(66)	SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(67)	SYSTEM COINCIDENT DMD. - PHP													-
(68)	***SYSTEM COINCIDENT DMD. - BUTU***	***6,864***	***6,908***	***7,021***	***7,086***	***7,126***	***7,188***	***7,139***	***7,129***	***7,134***	***7,099***	***6,980***	***6,853***	***6,864.2***
(69)	SYSTEM COINCIDENT DMD. - RTP	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***-***
	SYSTEM COINCIDENT DMD. - EBS/RTR	***65,792***	***75,635***	***74,632***	***58,961***	***50,926***	***58,120***	***54,013***	***51,718***	***52,865***	***58,426***	***58,409***	***65,438***	***65,791.6***
(70)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***67,170***	***72,379***	***63,109***	***68,361***	***78,672***	***77,543***	***78,786***	***73,835***	***88,393***	***68,787***	***84,433***	***60,490***	***67,169.8***
	SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE	***0***	***0***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***127,000***	***0***	***-***
(72)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,101,733***	***2,065,311***	***1,910,896***	***1,626,679***	***1,390,281***	***1,297,954***	***1,340,622***	***1,351,614***	***1,290,390***	***1,438,100***	***1,761,818***	***1,907,013***	***2,101,733.5***
(1)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,364,772***	***2,305,447***	***2,084,552***	***1,754,518***	***1,487,264***	***1,372,408***	***1,428,977***	***1,444,095***	***1,374,965***	***1,543,728***	***1,931,880***	***2,150,559***	***2,364,772.2***
(73)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOF**	***69,857***	***75,274***	***65,633***	***71,096***	***81,819***	***80,644***	***81,938***	***76,789***	***91,929***	***71,539***	***87,811***	***62,910***	***69,856.6***

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		January	February	March	April	May	June	July	August	September	October	November	December	Total
	PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENER.	***0***	***0***	***131,222***	***130,702***	***130,379***	***129,884***	***130,278***	***130,353***	***130,317***	***130,593***	***131,549***	***0***	-
(73)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76)	LOSS FACTOR PERCENTAGE - SECONDARY													
(77)	LOSS FACTOR PERCENTAGE - PRIMARY													
(78)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86)	*DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP*	345	323	4,488	3,935	3,592	3,065	3,484	3,564	3,526	3,819	4,835	350	***35,327.0***
(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	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(90)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	20	159	21	101	85	101	127	92	714.2
(91)	DEMAND LINE LOSS ADJUSTMENT - PHP													-
(92)	DEMAND LINE LOSS ADJUSTMENT -BUTU	685	641	528	463	423	361	410	420	415	450	569	696	6,060.8
(93)	DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,835	3,051	2,481	1,719	1,355	1,320	1,394	1,365	1,381	1,653	2,092	2,865	23,510.7
(94)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,687***	***2,895***	***2,524***	***2,734***	***3,147***	***3,102***	***3,151***	***2,953***	***3,536***	***2,751***	***3,377***	***2,420***	***35,278.4***
(96)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIB***	***0***	***0***	***4,222***	***3,702***	***3,379***	***2,884***	***3,278***	***3,353***	***3,317***	***3,593***	***4,549***	***0***	***32,276.1***
	TOTAL DEMAND LOSSES	263,039	240,136	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	243,546	
(97)														3CP
(98)	REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99)	REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100)	REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101)	REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102)	REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103)	REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104)	REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105)	REQUIREMENTS - ELI 2P-RTP	8,345	8,323	139,488	138,935	138,592	138,065	138,484	138,564	138,526	138,819	139,835	8,350	25,017.7
(106)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	28,772	93,701.3
(107)	REQUIREMENTS - UNMETERED	12,814	4,674	1,794	2,212	2,607	2,389	2,623	2,193	2,272	1,669	19,790	14,870	32,357.4
(108)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(109)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,141	844	3,932	3,323	3,662	3,665	2,183	2,402.7
(110)	REQUIREMENTS - PHP	0	0	0	0	0	0	0	0	0	0	0	0	-
(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	-
	REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATO***	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7
(115)	**MWH Sales**													
(116)	EHV - LIR													217,317.5
(117)	HV - LIR													149,380.9
(118)	HV - Municipal													67,806.0
(119)	Distribution BP Substation - LIR													32,210.3
(120)	Distribution BP Substation - Municipal													-
(121)	Distribution Primary Voltage - LIR													295,673.2
(122)	Distribution Primary Voltage - Municipal													56,024.4
(120)														
(121)	**Energy Line Losses**													
(122)	EHV - LIR													3.1%
(123)	HV - LIR													4.2%
(124)	HV - Municipal													3.8%
(125)	Distribution BP Substation LIR													4.4%
(126)	Distribution BP Substation - Municipal													4.2%
(127)	Distribution Primary Voltage - LIR													5.9%
(128)	Distribution Primary Voltage - Municipal													4.2%
(127)														
(128)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(129)	EHV - LIR													33,243.3
(130)	HV - LIR													24,112.6
(131)	HV - Municipal													15,245.0
(132)	Distribution BP Substation - LIR													8,309.6
(133)	Distribution BP Substation - Municipal													
(134)	Distribution Primary Voltage - LIR													50,427.4
(135)	Distribution Primary Voltage - Municipal													14,918.0
(136)														
(137)	**System Coincident DMD**													
(138)	EHV - LIR													18,609.2
(139)	HV - LIR													20,236.9
(140)	HV - Municipal													16,511.5
(141)	Distribution BP Substation - LIR													4,727.9
(142)	Distribution BP Substation - Municipal													14,042.7
(143)	Distribution Primary Voltage - LIR													33,810.0
(144)	Distribution Primary Voltage - Municipal													14,042.7
(145)														
(146)	**Demand Line Losses**													
(147)	EHV - LIR													
(148)	HV - LIR													
(149)	HV - Municipal													
(150)	Distribution BP Substation LIR													
(151)	Distribution BP Substation - Municipal													
(152)	Distribution Primary Voltage - LIR													
(153)	Distribution Primary Voltage - Municipal													
(154)														
(143)														
(144)	**System Coincident 3CP DMD**													
(145)	EHV - LIR													60,986.8
(146)	HV - LIR													55,214.2
(147)	HV - Municipal													50,924.5
(148)	Distribution BP Substation - LIR													15,951.7
(149)	Distribution BP Substation - Municipal													-
(150)	Distribution Primary Voltage - LIR													109,978.9
	Distribution Primary Voltage - Municipal													44,881.9
	PHP - MWh Loss Factor	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
	PHP - Peak kW Loss Factor	4.309%	4.034%	3.324%	2.915%	2.661%	2.271%	2.581%	2.640%	2.612%	2.829%	3.582%	4.378%	

NOVA SCOTIA POWER INC.
2026 COST OF SERVICE STUDY ANALYSIS
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EXHIBIT 1

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

	2023	2026
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.63	95.60
(2) SMALL GENERAL	97.14	102.03
(3) GENERAL	105.00	102.75
(4) LARGE GENERAL	104.01	102.87
(5) SMALL INDUSTRIAL	99.66	102.85
(6) MEDIUM INDUSTRIAL	99.27	103.00
(7) LARGE INDUSTRIAL	105.00	102.66
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	101.83	102.27
(10) UNMETERED	100.00	99.34
(11) TOTAL	100.00	98.22

EXHIBIT 2

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) GENERATION	(3) TRANSMISSION	(4) DISTRIBUTION	(5) RETAIL	(6) DIRECT CAPITAL
(1)	**PRODUCTION PLANT**						
(2)							
(3)	STEAM	$847,049	$847,048.6	$0	$0	$0	$0
(4)	HYDRO	699,665	$699,665.5	0	0	0	0
(5)	WIND	163,771	$163,770.9	0	0	0	0
(6)	SOLAR	1,285	$0.0	$0.0	$0.0	$0.0	1,285
(7)	LM6000	93,737	$93,737.5	0	0	0	0
(8)	GAS TURBINE - OTHER	68,141	$68,140.8	0	0	0	0
(9)	GENERATION BATTERIES	160,767	$160,767.2	0	0	0	0
(10)	RADIAL TO GENERATION TRANS.	51,342	$51,342.2	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,085,758	2,084,473	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**	844,620	0	844,620	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	844,620	0	844,620	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(21)							
(22)	LAND	5,052	0	0	5,052	0	0
(23)	EASEMENTS & SURVEY	177,554	0	0	177,554	0	0
(24)	OTHER	17,970	0	0	17,970	0	0
(25)	SUBSTATIONS	183,948	0	0	183,948	0	0
(26)	POLES & FIXTURES	399,387	0	0	399,387	0	0
(27)	O.H. LINES	173,434	0	0	173,434	0	0
(28)	U.G. LINES	61,773	0	0	61,773	0	0
(29)	LINE TRANSFORMERS	369,256	0	0	369,256	0	0
(30)	SERVICES	56,181	0	0	56,181	0	0
(31)	METERS	70,426	0	0	70,426	0	0
(32)	STREET LIGHTING	35,211	0	0	35,211	0	0
(33)							
(34)	**TOTAL DIST. PLANT**	1,550,189	0	0	1,550,189	0	0
(35)							
(36)	**SUB-TOTAL DIST. PLANT**	4,480,567	2,084,473	844,620	1,550,189	0	1,285
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,394,809		844,620	1,550,189		
(39)							
(40)	DIRECT GEN. PROPERTY PLANT	86,819	0	2,906	40,929	42,983	0
(41)	TRANSMISSION AND DISTRIBUTION COMMUNIC	34,964	0	9,650	25,314	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMM	48,211		17,003	31,208	0	
(43)	NON FUNCTIONILIZED GEN. PROPERTY	307,293	143,001	57,944	106,348	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	477,287	143,001	87,503	203,799	42,983	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	4,957,854	2,227,474	932,123	1,753,988	42,983	1,285
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(50)							
(51)	CASH - FUEL	0	0	0	0	0	0
(52)	CASH - OTHER	162,574	0	0	0	162,574	0
(53)	MAT. & SUP. - FUEL	222,761	222,761	0	0	0	0
(54)	MAT. & SUP. - OTHER	75,610	33,979	14,219	26,756	656	0
(55)	DEF. CHG. - Financing	22,257	10,002	4,186	7,876	193	0
(56)	DEF. CHG. - Tax	23,925	10,752	4,499	8,466	207	0
(57)	DEF. CHG. - Pension	156,935	74,221	18,321	64,393	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	4,167	4,167	0	0	0	0
(60)	DEF. CHG. - Other	30,283	14,008	5,559	10,461	256	-2
(61)	DEF. CHG. - FCR	5,746	4,046	1,693	0	6	0
(62)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0	0	0
(64)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,244	-6,244	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-52	0	-52	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-55	0	0	-55	0	0
(67)	DEF. CR. - Other	-29,365	-29,365	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	10,587	10,587	0	0	0	0
(68)	CONTRACT RECEIVABLE	93,310	93,310	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	632,773	302,559	48,426	117,896	163,893	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,590,627	$2,530,033	$980,549	$1,871,885	$206,876	$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)	**GENERATION FUNCTION**				
(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.	51,342	51,342	$0	$0
(10)	TOTAL GENERATION PLANT	2,084,473	2,084,473	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	143,001	143,001	0	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	2,227,474	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(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	33,979	33,979	0	0
(20)	DEF. CHG. - Financing	10,002	10,002	0	0
(21)	DEF. CHG. - Tax	10,752	10,752	0	0
(22)	DEF. CHG. - Pension	74,221	36,243	37,978	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	4,167	0	4,167	0
(25)	DEF. CHG. - Other	14,008	14,008	0	0
(26)	DEF. CHG. - FCR	4,046	4,046	0	0
(27)	DEF. CR. - ARO Steam	-81,338	-81,338	0	0
(28)	DEF. CR. - ARO Hydro	-40,430	-40,430	0	0
(29)	DEF. CR. - ARO Wind	-16,505	-16,505	0	0
(30)	DEF. CR. - ARO LM6000	-1,393	-1,393	0	0
(30)	DEF. CR. - ARO CT	-6,244	-6,244	0	0
(31)	DEF. CR. - Other	-29,365	-29,365	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR	10,587	10,587	0	0
(33)	CONTRACT RECEIVABLE	93,310	0	93,310	0
(34)	SUB-TOTAL	302,559	-55,657	358,216	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,530,033**	**2,171,817**	**358,216**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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
(57)	Transmission - HV	0	0	0	0

EXHIBIT 2A
Page 2 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**Transmission - EHV and HV combined**	844,620	844,620	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	87,503	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	932,123	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(7)	CASH - FUEL	0	0	0	0
(8)	CASH - OTHER	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	4,499	0	0
(13)	DEF. CHG. - Pension	18,321	18,321	0	0
(14)	DEF. CHG. - Other	5,559	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	1,693	0	0
(16)	DEF. CHG. - ARO Transformers	-52	-52	0	0
(17)	SUB-TOTAL	48,426	48,426	0	0
(18)					
(19)	Transmission - EHV	980,549	980,549	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$980,549**	**$980,549**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,052	2,531	0	2,521
(27)	EASEMENTS & SURVEY	177,554	88,965	0	88,588
(28)	OTHER	17,970	9,004	0	8,966
(29)	SUBSTATIONS	183,948	183,948	0	0
(30)	POLES & FIXTURES	399,387	103,841	0	295,546
(31)	O.H. LINES	173,434	91,400	0	82,034
(32)	U.G. LINES	61,773	14,022	0	47,750
(33)	LINE TRANSFORMERS	369,256	369,256	0	0
(34)	SERVICES	56,181	0	0	56,181
(35)	METERS	70,426	0	0	70,426
(36)	STREET LIGHTING	35,211	35,211	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,550,189	898,177	0	652,012
(38)					
(39)	GENERAL PROPERTY PLANT	203,799	118,081	0	85,718
(40)	TOTAL PLANT IN SERVICE	1,753,988	1,016,258	0	737,730
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,756	15,502	0	11,254
(47)	DEF. CHG. - Financing	7,876	4,563	0	3,313
(48)	DEF. CHG. - Tax	8,466	4,905	0	3,561
(49)	DEF. CHG. - Pension	64,393	12,251	0	52,142
(50)	DEF. CHG. - Other	10,461	6,061	0	4,400
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-55	-55	0	0
(51)	SUB-TOTAL	117,896	43,227	0	74,669
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**1,871,885**	**1,059,485**	**0**	**812,399**

EXHIBIT 2A
Page 3 of 3

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	162,574	0	0	162,574
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	656	0	0	656
(16)	DEF. CHG. - Financing	193	0	0	193
(17)	DEF. CHG. - Tax	207	0	0	207
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	256	0	0	256
(20)	SUB-TOTAL	163,887	0	0	163,887
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**206,870**	**0**	**0**	**206,870**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$4,211,851**	**$358,216**	**$1,019,270**

EXHIBIT 2B
PAGE 1 of 3

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

		(1)	(2)	(3)	(4)	(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	($442,416)	$442,416	$0	$404,632	$442,416	$0
(4)	HYDRO PLANT	699,665	0	0	-365,437	365,437	0	334,228	365,437	0
(5)	WIND PLANT	163,771	0	0	-85,538	85,538	0	78,233	85,538	0
(6)	LM6000 PLANT	93,737	0	0	-48,959	48,959	0	44,778	48,959	0
(7)	GAS TURBINE PLANT - OTHER	68,141	0	0	-35,590	35,590	0	32,551	35,590	0
(8)	GENERATION BATTERIES	160,767	0	0	-83,969	83,969	0	76,798	83,969	0
(9)	RADIAL TO GENERATION TRANS.	51,342	0	0	-26,816	26,816	0	24,526	26,816	0
(10)	TOTAL GENERATION PLANT	2,084,473	0	0	-1,088,727	1,088,727	0	995,746	1,088,727	0
(11)										
(12)	GENERAL PROPERTY PLANT	143,001	0	0	-74,690	74,690	0	68,311	74,690	0
(13)	TOTAL PLANT IN SERVICE	2,227,474	0	0	-1,163,417	1,163,417	0	1,064,057	1,163,417	0
(14)										
(15)	Rate Base Factors Applicable to Base Cost of Fuel Classification							**47.770%**	**52.230%**	
(16)										
	Working Capital & Deferred									
(17)	Charges/Credits:									
(18)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(19)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(20)	MAT. & SUPPLIES - FUEL	0	222,761	0	0	0	0	0	222,761	0
(21)	MAT. & SUPPLIES - OTHER	33,979	0	0	-17,747	17,747	0	16,232	17,747	0
(22)	DEF. CHG. - Financing	10,002	0	0	-5,224	5,224	0	4,778	5,224	0
(23)	DEF. CHG. - Tax	10,752	0	0	-5,616	5,616	0	5,136	5,616	0
(24)	DEF. CHG. - Pension	36,243	37,978	0	0	0	0	36,243	37,978	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	4,167	0	0	0	0	0	4,167	0
(27)	DEF. CHG. - Other	14,008	0	0	-7,317	7,317	0	6,692	7,317	0
(28)	DEF. CHG. - FCR	4,046	0	0	-2,113	2,113	0	1,933	2,113	0
(29)	DEF. CR. - ARO Steam	-81,338	0	0	42,483	-42,483	0	-38,855	-42,483	0
(30)	DEF. CR. - ARO Hydro	-40,430	0	0	21,116	-21,116	0	-19,313	-21,116	0
(31)	DEF. CR. - ARO Wind	-16,505	0	0	8,620	-8,620	0	-7,884	-8,620	0
(32)	DEF. CR. - ARO LM6000	-1,393	0	0	728	-728	0	-666	-728	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	15,337	-15,337	0	-14,028	-15,337	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY	10,587	0	0	-5,530	5,530	0	5,057	5,530	0
(35)	CONTRACT RECEIVABLE	0	93,310	0	0	0	0	0	93,310	0
(36)	SUB-TOTAL	-55,657	358,216	0	44,738	-44,738	0	-10,919	313,478	0
(37)										
(38)	**TOTAL GENERATION FUNCTION**	2,171,817	358,216	0	-1,118,679	1,118,679	0	1,053,139	1,476,895	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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)										
	Working Capital & Deferred									
(47)	Charges/Credits:									
(48)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(49)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(50)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0
(52)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0
(54)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0
(56)	DEF. CHG. - ARO Trans.	-0	0	0	0	0	0	-0	0	0
(57)	SUB-TOTAL	0	0	0	0	0	0	0	0	0
(58)										
(59)	Transmission - HV	0	0	0	0	0	0	0	0	0

EXHIBIT 2B
PAGE 2 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	844,620	0	0	0	0	0	844,620	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	87,503	0	0	0	0	0	87,503	0	0
(4)	TOTAL PLANT IN SERVICE	932,123	0	0	0	0	0	932,123	0	0
(5)										
	Working Capital & Deferred									
(6)	Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	14,219	0	0	0	0	0	14,219	0	0
(11)	DEF. CHG. - Financing	4,186	0	0	0	0	0	4,186	0	0
(12)	DEF. CHG. - Tax	4,499	0	0	0	0	0	4,499	0	0
(13)	DEF. CHG. - Pension	18,321	0	0	0	0	0	18,321	0	0
(14)	DEF. CHG. - Other	5,559	0	0	0	0	0	5,559	0	0
(15)	DEF. CHG. - FCR	1,693	0	0	0	0	0	1,693	0	0
(16)	DEF. CR. - ARO Trans	-52	0	0	0	0	0	-52	0	0
(17)	SUB-TOTAL	48,426	0	0	0	0	0	48,426	0	0
(18)										
(19)	Transmission - EHV	980,549	0	0	0	0	0	980,549	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$980,549	$0	$0	$0	$0	$0	$980,549	$0	$0

EXHIBIT 2B
PAGE 3 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,531	$0	$2,521	$0	$0	$0	$2,531	$0	$2,521
(5)	EASEMENTS & SURVEY	88,965	0	88,588	0	0	0	88,965	0	88,588
(6)	OTHER	9,004	0	8,966	0	0	0	9,004	0	8,966
(7)	SUBSTATIONS	183,948	0	0	0	0	0	183,948	0	0
(8)	POLES & FIXTURES	103,841	0	295,546	0	0	0	103,841	0	295,546
(9)	O.H. LINES	91,400	0	82,034	0	0	0	91,400	0	82,034
(10)	U.G. LINES	14,022	0	47,750	0	0	0	14,022	0	47,750
(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	898,177	0	652,012	0	0	0	898,177	0	652,012
(16)										
(17)	GENERAL PROPERTY PLANT	118,081	0	85,718	0	0	0	118,081	0	85,718
(18)	TOTAL PLANT IN SERVICE	1,016,258	0	737,730	0	0	0	1,016,258	0	737,730
(19)										
	Working Capital & Deferred									
(20)	Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,502	0	11,254	0	0	0	15,502	0	11,254
(25)	DEF. CHG. - Financing	4,563	0	3,313	0	0	0	4,563	0	3,313
(26)	DEF. CHG. - Tax	4,905	0	3,561	0	0	0	4,905	0	3,561
(27)	DEF. CHG. - Pension	12,251	0	52,142	0	0	0	12,251	0	52,142
(28)	DEF. CHG. - Other	6,061	0	4,400	0	0	0	6,061	0	4,400
(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	43,227	0	74,669	0	0	0	43,227	0	74,669
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,059,485	$0	$812,399	$0	$0	$0	$1,059,485	$0	$812,399
(34)										
(35)	**RETAIL FUNCTION**									
(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	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)										
	Working Capital & Deferred									
(45)	Charges/Credits:									
(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	656	0	0	0	0	0	656
(50)	DEF. CHG. - Financing	0	0	193	0	0	0	0	0	193
(51)	DEF. CHG. - Tax	0	0	207	0	0	0	0	0	207
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	256	0	0	0	0	0	256
(54)	SUB-TOTAL	0	0	163,887	0	0	0	0	0	163,887
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	206,870	0	0	0	0	0	206,870
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,211,851**	**$358,216**	**$1,019,270**	**($1,118,679)**	**$1,118,679**	**$0**	**$3,093,173**	**$1,476,895**	**$1,019,270**

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	$404,632	$267,979	$13,680	$74,236	$8,462	$7,605	$9,775	$15,174	$0	$5,781	$1,940	D-3A
(5)	HYDRO PLANT	334,228	221,352	11,300	61,320	6,990	6,281	8,074	12,533	0	4,775	1,602	D-3A
(6)	WIND PLANT	78,233	51,812	2,645	14,353	1,636	1,470	1,890	2,934	0	1,118	375	D-3A
(7)	LM6000 PLANT	44,778	29,655	1,514	8,215	936	842	1,082	1,679	0	640	215	D-3A
(8)	GAS TURBINE PLANT - OTHER	32,551	21,558	1,101	5,972	681	612	786	1,221	0	465	156	D-3A
(9)	GENERATION BATTERIES	76,798	50,862	2,596	14,090	1,606	1,443	1,855	2,880	0	1,097	368	D-3A
(10)	RADIAL TO GENERATION TRANS.	24,526	16,243	829	4,500	513	461	593	920	0	350	118	D-3A
(11)	TOTAL GENERATION PLANT	995,746	659,460	33,665	182,686	20,824	18,714	24,056	37,340	0	14,227	4,774	
(12)													
(13)	GEN. PROPERTY PLANT	68,311	45,241	2,310	12,533	1,429	1,284	1,650	2,562	0	976	328	P-7
(14)	TOTAL PLANT IN SERVICE	1,064,057	704,701	35,975	195,219	22,252	19,997	25,706	39,902	0	15,203	5,102	
(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	16,232	10,750	549	2,978	339	305	392	609	0	232	78	P-7
(21)	DEF. CHG. - Financing	4,778	3,164	162	877	100	90	115	179	0	68	23	P-7
(22)	DEF. CHG. - Tax	5,136	3,402	174	942	107	97	124	193	0	73	25	P-7
(23)	DEF. CHG. - Pension	36,243	24,003	1,225	6,649	758	681	876	1,359	0	518	174	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	6,692	4,432	226	1,228	140	126	162	251	0	96	32	P-7
(27)	DEF. CHG. - FCR	1,933	1,280	65	355	40	36	47	72	0	28	9	P-7
(28)	DEF. CR. - ARO Steam	-38,855	-25,733	-1,314	-7,129	-813	-730	-939	-1,457	0	-555	-186	D-3A
(29)	DEF. CR. - ARO Hydro	-19,313	-12,791	-653	-3,543	-404	-363	-467	-724	0	-276	-93	D-3A
(30)	DEF. CR. - ARO Wind	-7,884	-5,222	-267	-1,446	-165	-148	-190	-296	0	-113	-38	D-3A
(31)	DEF. CR. - ARO LM6000	-666	-441	-23	-122	-14	-13	-16	-25	0	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,244	-4,135	-211	-1,146	-131	-117	-151	-234	0	-89	-30	D-3A
(32)	DEF. CR. - Other	-14,028	-9,290	-474	-2,574	-293	-264	-339	-526	0	-200	-67	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	5,057	3,349	171	928	106	95	122	190	0	72	24	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-10,919	-7,231	-369	-2,003	-228	-205	-264	-409	0	-156	-52	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,053,139	697,470	35,606	193,216	22,024	19,792	25,442	39,492	0	15,047	5,049	
(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	

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**	844,620	559,372	28,556	154,959	17,663	15,873	20,405	31,673	0	12,068	4,050	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	87,503	57,951	2,958	16,054	1,830	1,644	2,114	3,281	0	1,250	420	P-8B
(4)	TOTAL PLANT IN SERVICE	932,123	617,324	31,514	171,013	19,493	17,518	22,518	34,954	0	13,318	4,469	
(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	14,219	9,417	481	2,609	297	267	344	533	0	203	68	P-8B
(11)	DEF. CHG. - Financing	4,186	2,772	142	768	88	79	101	157	0	60	20	P-8B
(12)	DEF. CHG. - Tax	4,499	2,980	152	825	94	85	109	169	0	64	22	P-8B
(13)	DEF. CHG. - Pension	18,321	12,134	619	3,361	383	344	443	687	0	262	88	O-2B
(14)	DEF. CHG. - Other	5,559	3,682	188	1,020	116	104	134	208	0	79	27	P-8B
(15)	DEF. CHG. - FCR	1,693	1,121	57	311	35	32	41	63	0	24	8	P-8B
(16)	DEF. CR. - ARO Trans	-52	-34	-2	-10	-1	-1	-1	-2	0	-1	-0	D-3A
(17)	SUB-TOTAL	48,426	32,071	1,637	8,885	1,013	910	1,170	1,816	0	692	232	
(18)													
(19)	Transmission - EHV	980,549	649,395	33,152	179,898	20,506	18,428	23,688	36,770	0	14,010	4,701	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	980,549	649,395	33,152	179,898	20,506	18,428	23,688	36,770	0	14,010	4,701	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	862,966	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	8,045	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	35,211	0	0	0	0	0	0	0	0	0	35,211	EXH. 3A
(26)		0	0	0	0	0	0	0	0	0	0	0	
(27)	SUB-TOTAL	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(28)													
(29)	GEN. PROPERTY PLANT	118,081	80,756	4,447	23,332	1,401	2,586	2,896	1,229	0	333	1,101	P-9
(42)		1,016,258	670,945	36,950	193,847	11,637	21,484	24,060	10,212	0	2,767	44,356	
	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	15,502	10,602	584	3,063	184	339	380	161	0	44	145	P-9
(48)	DEF. CHG. - Financing	4,563	3,121	172	902	54	100	112	47	0	13	43	P-9
(49)	DEF. CHG. - Tax	4,905	3,355	185	969	58	107	120	51	0	14	46	P-9
(50)	DEF. CHG. - Pension	12,251	7,975	438	2,323	215	256	307	177	0	51	510	O-3
(51)	DEF. CHG. - Other	6,061	4,145	228	1,198	72	133	149	63	0	17	57	P-9
(52)	DEF. CR. - ARO Substations	-1	-1	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-55	-39	-2	-11	0	-1	-1	0	0	0	-1	D-1
(52)	SUB-TOTAL	43,227	29,158	1,604	8,443	583	935	1,066	500	0	139	799	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,059,485	700,104	38,554	202,290	12,220	22,419	25,127	10,712	0	2,905	45,155	
(55)													
(56)	**TOTAL DEMAND**	**$3,093,173**	**$2,046,968**	**$107,311**	**$575,404**	**$54,750**	**$60,639**	**$74,257**	**$86,974**	**$0**	**$31,963**	**$54,906**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**ENERGY CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$442,416	$238,437	$16,149	$101,103	$15,907	$11,601	$19,766	$30,506	$0	$5,430	$3,518	E-1A
(5)	HYDRO PLANT	365,437	196,950	13,339	83,511	13,139	9,583	16,326	25,198	0	4,485	2,906	E-1A
(6)	WIND PLANT	85,538	46,100	3,122	19,547	3,076	2,243	3,822	5,898	0	1,050	680	E-1A
(7)	LM6000 PLANT	48,959	26,386	1,787	11,188	1,760	1,284	2,187	3,376	0	601	389	E-1A
(8)	GAS TURBINE PLANT - OTHER	35,590	19,181	1,299	8,133	1,280	933	1,590	2,454	0	437	283	E-1A
(9)	GENERATION BATTERIES	83,969	45,255	3,065	19,189	3,019	2,202	3,751	5,790	0	1,031	668	E-1A
(10)	RADIAL TO GENERATION TRANS.	26,816	14,452	979	6,128	964	703	1,198	1,849	0	329	213	E-1A
(11)	TOTAL GENERATION PLANT	1,088,727	586,762	39,740	248,800	39,145	28,549	48,640	75,070	0	13,362	8,656	
(12)													
(13)	GENERAL PROPERTY PLANT	74,690	40,254	2,726	17,068	2,685	1,959	3,337	5,150	0	917	594	P-10
(14)	TOTAL PLANT IN SERVICE	1,163,417	627,016	42,467	265,869	41,831	30,508	51,977	80,220	0	14,279	9,250	
(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	120,056	8,131	50,906	8,009	5,841	9,952	15,360	0	2,734	1,771	E-1A
(20)	MAT. & SUPPLIES - OTHER	17,747	9,565	648	4,056	638	465	793	1,224	0	218	141	P-10
(21)	DEF. CHG. - Financing	5,224	2,816	191	1,194	188	137	233	360	0	64	42	P-10
(22)	DEF. CHG. - Tax	5,616	3,027	205	1,283	202	147	251	387	0	69	45	P-10
(23)	DEF. CHG. - Pension	37,978	20,468	1,386	8,679	1,366	996	1,697	2,619	0	466	302	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	4,167	2,246	152	952	150	109	186	287	0	51	33	E-1A
(26)	DEF. CHG. - Other	7,317	3,943	267	1,672	263	192	327	505	0	90	58	P-10
(27)	DEF. CHG. - FCR	2,113	1,139	77	483	76	55	94	146	0	26	17	P-10
(28)	DEF. CR. - ARO Steam	-42,483	-22,896	-1,551	-9,708	-1,527	-1,114	-1,898	-2,929	0	-521	-338	E-1A
(29)	DEF. CR. - ARO Hydro	-21,116	-11,381	-771	-4,826	-759	-554	-943	-1,456	0	-259	-168	E-1A
(30)	DEF. CR. - ARO Wind	-8,620	-4,646	-315	-1,970	-310	-226	-385	-594	0	-106	-69	E-1A
(31)	DEF. CR. - ARO LM6000	-728	-392	-27	-166	-26	-19	-33	-50	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	-15,337	-8,266	-560	-3,505	-551	-402	-685	-1,058	0	-188	-122	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	5,530	2,980	202	1,264	199	145	247	381	0	68	44	E-1A
(34)	CONTRACT RECEIVABLE	93,310	50,289	3,406	21,324	3,355	2,447	4,169	6,434	0	1,145	742	E-1A
(35)	SUB-TOTAL	313,478	168,947	11,442	71,637	11,271	8,220	14,005	21,615	0	3,847	2,492	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,476,895	795,963	53,909	337,506	53,102	38,728	65,982	101,836	0	18,127	11,743	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable as a se	0	0	0	0	0	0	0	0	0	0	0	E-1B
(41)													
(42)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11A
(43)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(44)													
	Working Capital & Deferred												
(45)	Charges/Credits:												
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(47)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	E-1B
(49)	MAT. & SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0	0	P-11A
(50)	DEF. CHG. - Financing	0	0	0	0	0	0	0	0	0	0	0	P-11A
(51)	DEF. CHG. - Tax	0	0	0	0	0	0	0	0	0	0	0	P-11A
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-5A
(53)	DEF. CHG. - Other	0	0	0	0	0	0	0	0	0	0	0	P-11A
(54)	DEF. CHG. - ARO Trans.	0	0	0	0	0	0	0	0	0	0	0	E-1B
(55)	SUB-TOTAL	0	0	0	0	0	0	0	0	0	0	0	
(56)													
(57)	Transmission - HV	0	0	0	0	0	0	0	0	0	0	0	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	Transmission - EHV and HV combined	0	0	0	0	0	0	0	0	0	0	0	E-1A
(2)													
(3)	GENERAL PROPERTY PLANT	0	0	0	0	0	0	0	0	0	0	0	P-11B
(4)	TOTAL PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	
(5)													
	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**	**$1,476,895**	**$795,963**	**$53,909**	**$337,506**	**$53,102**	**$38,728**	**$65,982**	**$101,836**	**$0**	**$18,127**	**$11,743**	

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	$652,012	$582,231	$33,116	$22,314	$45	$4,219	$364	$80	$0	$2	$9,640	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	85,718	76,544	4,354	2,934	6	555	48	11	0	0	1,267	P-12
(7)	TOTAL PLANT IN SERVICE	737,730	658,775	37,470	25,248	51	4,774	412	91	0	3	10,907	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,254	10,049	572	385	1	73	6	1	0	0	166	P-12
(14)	DEF. CHG. - Financing	3,313	2,958	168	113	0	21	2	0	0	0	49	P-12
(15)	DEF. CHG. - Tax	3,561	3,180	181	122	0	23	2	0	0	0	53	P-12
(16)	DEF. CHG. - Pension	52,142	47,144	2,655	1,172	2	220	15	3	0	0	932	O-6
(17)	DEF. CHG. - Other	4,400	3,929	223	151	0	28	2	1	0	0	65	P-12
(18)	SUB-TOTAL	74,669	67,260	3,799	1,943	3	366	27	6	0	0	1,265	
(19)													
(20)	**TOTAL DIST. FUNCTION**	812,399	726,035	41,269	27,191	55	5,140	439	96	0	3	12,172	
(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	38,383	2,183	1,471	3	278	24	5	0	0	635	P-13
(26)	TOTAL PLANT IN SERVICE	42,983	38,383	2,183	1,471	3	278	24	5	0	0	635	
(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	656	586	33	22	0	4	0	0	0	0	10	P-13
(33)	DEF. CHG. - Financing	193	172	10	7	0	1	0	0	0	0	3	P-13
(34)	DEF. CHG. - Tax	207	185	11	7	0	1	0	0	0	0	3	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	256	229	13	9	0	2	0	0	0	0	4	P-13
(37)	SUB-TOTAL	163,887	121,110	8,542	19,652	2,244	2,458	4,126	4,114	0	773	869	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	206,870	159,493	10,725	21,123	2,247	2,736	4,150	4,119	0	773	1,504	
(40)													
(41)	**TOTAL CUSTOMER**	**1,019,270**	**885,528**	**51,994**	**48,314**	**2,302**	**7,875**	**4,590**	**4,215**	**0**	**776**	**13,676**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,589,337**	**$3,728,458**	**$213,214**	**$961,224**	**$110,154**	**$107,243**	**$144,829**	**$193,025**	**$0**	**$50,865**	**$80,324**	

EXHIBIT 3A

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)	**DEMAND**												
(2)													
(3)	LAND	$2,531	$1,691	$93	$493	$52	$54	$67	$46	$0	$12	$23	P-3
(4)	EASEMENTS & SURVEY	88,965	59,415	3,251	17,333	1,845	1,909	2,345	1,619	0	439	810	P-3
(5)	OTHER	9,004	6,013	329	1,754	187	193	237	164	0	44	82	P-3
(6)	SUBSTATIONS	183,948	121,533	6,620	35,530	4,486	3,903	4,971	4,181	0	1,067	1,657	EXH 3B
(7)	POLES & FIXTURES	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	EXH 3D
(8)	O.H. LINES	91,400	60,716	3,323	17,800	2,106	1,958	2,462	1,707	0	501	828	EXH 3F
(9)	U.G. LINES	14,022	9,739	539	2,798	85	311	328	69	0	20	133	EXH 3H
(10)	LINE TRANSFORMERS	369,256	260,465	14,462	74,324	0	8,303	8,152	0	0	0	3,550	D-1
(11)	SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(12)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(13)	STREET LIGHTING	35,211	0	0	0	0	0	0	0	0	0	35,211	DIRECT
(14)													
(15)	TOTAL DEMAND	898,177	590,189	32,502	170,515	10,236	18,898	21,164	8,982	0	2,434	43,256	
(16)													
(17)	**CUSTOMER**												
(18)													
(19)	LAND	2,521	2,283	128	52	0	10	0	0	0	0	46	P-4
(20)	EASEMENTS & SURVEY	88,588	80,248	4,504	1,845	2	345	17	3	0	0	1,625	P-4
(21)	OTHER	8,966	8,122	456	187	0	35	2	0	0	0	164	P-4
(22)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23)	POLES & FIXTURES	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	EXH 3D
(24)	O.H. LINES	82,034	74,309	4,171	1,708	2	319	17	3	0	0	1,505	EXH 3F
(25)	U.G. LINES	47,750	43,265	2,428	995	0	186	0	0	0	0	876	EXH 3H
(26)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(27)	SERVICES	56,181	47,109	2,644	5,415	0	1,012	0	0	0	0	0	C-2B
(28)	METERS	70,426	59,184	3,759	5,958	34	1,161	265	64	0	2	0	EXH 3G
(29)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)													
(31)	TOTAL CUSTOMER	$652,012	$582,231	$33,116	$22,314	$45	$4,219	$364	$80	$0	$2	$9,640	
(32)													
(33)	**RETAIL**												
(34)													
(35)	SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(36)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(37)													
(38)	TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	
(39)													
(40)	**SUMMARY**												
(41)													
(42)	LAND	5,052	3,974	221	546	53	64	67	46	0	12	69	P-3 & 4
(43)	EASEMENTS & SURVEY	177,554	139,663	7,755	19,178	1,846	2,254	2,362	1,621	0	439	2,435	P-3 & 4
(44)	OTHER	17,970	14,135	785	1,941	187	228	239	164	0	44	246	P-3 & 4
(45)	SUBSTATIONS	183,948	121,533	6,620	35,530	4,486	3,903	4,971	4,181	0	1,067	1,657	EXH 3B
(46)	POLES & FIXTURES	399,387	338,328	18,913	26,637	1,483	3,417	2,667	1,206	0	351	6,385	EXH 3D
(47)	O.H. LINES	173,434	135,025	7,494	19,508	2,108	2,277	2,479	1,710	0	501	2,333	EXH 3F
(48)	U.G. LINES	61,773	53,004	2,967	3,793	85	497	328	69	0	20	1,009	P-1 & 2
(49)	LINE TRANSFORMERS	369,256	260,465	14,462	74,324	0	8,303	8,152	0	0	0	3,550	D-1
(50)	SERVICES	56,181	47,109	2,644	5,415	0	1,012	0	0	0	0	0	C-2
(51)	METERS	70,426	59,184	3,759	5,958	34	1,161	265	64	0	2	0	EXH 3G
(52)	STREET LIGHTING	35,211	0	0	0	0	0	0	0	0	0	35,211	DIRECT
(53)													
(54)	**TOTAL AVE. RATE BASE**	**$1,550,189**	**$1,172,420**	**$65,619**	**$192,830**	**$10,282**	**$23,118**	**$21,528**	**$9,062**	**$0**	**$2,436**	**$52,895**	

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	$183,948	$169,254	$14,693
ALLOCATION			
(2) DOMESTIC	121,533	111,814	9,719
(3) SMALL GENERAL	6,620	6,088	531
(4) GENERAL	35,530	32,675	2,855
(5) GENERAL LARGE	4,486	4,124	362
(6) SMALL INDUSTRIAL	3,903	3,590	314
(7) MEDIUM INDUSTRIAL	4,971	4,570	401
(8) LARGE INDUSTRIAL	4,181	3,888	293
(9) PHP	0	0	0
(10) MUNICIPAL	1,067	981	86
(11) UNMETERED	1,657	1,524	132
(12) TOTAL	$183,948	$169,254	$14,693
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	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$399,387	$59,908	$194,102	$43,933	$101,444

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$338,328	$39,627	$175,796	$30,989	$91,915
(2) SMALL GENERAL	18,913	2,166	9,867	1,721	5,159
(3) GENERAL	26,637	11,640	4,041	8,843	2,113
(4) GENERAL LARGE	1,483	1,475	7	0	0
(5) SMALL INDUSTRIAL	3,417	1,279	756	988	395
(6) MEDIUM INDUSTRIAL	2,667	1,634	63	970	0
(7) LARGE INDUSTRIAL	1,206	1,196	10	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	351	351	0	0	0
(10) UNMETERED	6,385	540	3,561	422	1,862
(11) TOTAL	$399,387	$59,908	$194,102	$43,933	$101,444
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	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$173,434	$85,503	$52,377	$5,897	$29,657

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$135,025	$56,557	$47,437	$4,159	$26,871
(2) SMALL GENERAL	7,494	3,092	2,663	231	1,508
(3) GENERAL	19,508	16,613	1,091	1,187	618
(4) GENERAL LARGE	2,108	2,106	2	0	0
(5) SMALL INDUSTRIAL	2,277	1,825	204	133	116
(6) MEDIUM INDUSTRIAL	2,479	2,332	17	130	0
(7) LARGE INDUSTRIAL	1,710	1,707	3	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	501	501	0	0	0
(10) UNMETERED	2,333	771	961	57	544
(11) TOTAL	$173,434	$85,503	$52,377	$5,897	$29,657
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	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,773	$3,459	$679	$10,563	$47,071

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$53,004	$2,288	$615	$7,451	$42,649
(2) SMALL GENERAL	2,967	125	35	414	2,394
(3) GENERAL	3,793	672	14	2,126	980
(4) GENERAL LARGE	85	85	0	0	0
(5) SMALL INDUSTRIAL	497	74	3	238	183
(6) MEDIUM INDUSTRIAL	328	94	0	233	0
(7) LARGE INDUSTRIAL	69	69	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	1,009	31	12	102	864
(11) TOTAL	$61,773	$3,459	$679	$10,563	$47,071
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	84.04	$59,184
(2) SMALL GENERAL	27,443	146.15	4,010,750	5.34	3,759
(3) GENERAL	11,240	565.62	6,357,589	8.46	5,958
(4) GENERAL LARGE	20	1,811.88	36,238	0.05	34
(5) SMALL INDUSTRIAL	2,102	589.45	1,238,777	1.65	1,161
(6) MEDIUM INDUSTRIAL	175	1,611.77	282,736	0.38	265
(7) LARGE INDUSTRIAL	36	1,891.93	68,378	0.09	64
(8) PHP	0	0.00	0	0.00	0
(9) MUNICIPAL	1	1,891.93	1,892	0.00	2
(10) UNMETERED	9,903	N/A	0	0.00	0
(11) TOTAL	539,846		$75,150,953	100.00	$70,426

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	$443,215	$381,985	$0	$0	$0	$61,230
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	18,478	18,416	0	0	0	62
(4)	BIOMASS	20,303	20,234	0	0	0	69
(5)	MARITIME LINK	200,473	199,798	0	0	0	675
(6)	WIND ERIS	33,418	33,308	0	0	0	110
(7)	WIND NRIS	111,508	111,146	0	0	0	362
(8)	IMPORTS	94,697	94,361	0	0	0	336
(9)	BUTU CAPACITY CREDIT	0	328	0	0	0	-328
(10)	**TOTAL**	**922,092**	**859,577**	**0**	**0**	**0**	**62,515.45**
(11)	THERMAL - OPERATING & MAINT.	59,047.2	57,310	0	0	0	1,737
(12)	HYDRO - OPERATING & MAINT.	1,879.3	1,824	0	0	0	55
(13)	WIND - OPERATING & MAINT.	8,364.9	8,119	0	0	0	246
(14)	WIND - OPERATING & MAINT.	130.2	0	0	0	0	130
(15)	BIOMASS - OPERATING & MAINT.	6,736.8	6,539	0	0	0	198
(16)	LM6000 - OPERATING & MAINT.	643.8	625	0	0	0	19
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,590.6	1,544	0	0	0	47
(18)	ENERGY, FUELS & RISK MGMT.	6,651.5	6,456	0	0	0	196
(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.	1,463.0	1,420	0	0	0	43
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**86,507.2**	**83,836**	**0**	**0**	**0**	**2,672**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	85,859.459	0	22,950	60,764	0	2,145
(26)							
(27)	**CUSTOMER SERVICE**	28,357.803	0	0	1,162	26,729	466
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,808.4	1,290	133	307	28	51
(34)	CORP. SECRETARY & INSURANCE	11,405.2	7,763	1,716	1,033	568	324
(35)	LEGAL SERVICES	5,043.0	3,598	370	855	78	142
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,766.6	1,577	450	1,082	562	97
(36)	REGULATORY AFFAIRS	9,287.4	6,627	681	1,575	143	262
(37)	FINANCE GROUP	7,350.5	4,923	666	1,450	105	206
(38)	PROCUREMENT & FACILITIES	12,283.6	2,994	2,994	2,994	2,994	306
(38)	ENTERPRISE SERVICES	46,048.8	19,199	5,233	12,984	7,459	1,174
(39)	HUMAN RESOURCES	11,000.2	4,586	1,250	3,102	1,782	280
(40)	**TOTAL CORPORATE GROUPS**	**107,993.6**	**52,558**	**13,493**	**25,381**	**13,719**	**2,842**
(41)							
(42)	GENERATION SERVICES	11,909.6	11,559	0	0	0	350
(43)	OTHER EXPENSES	7,377.5	3,076	838	2,080	1,195	188
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**328,005.320**	**151,029**	**37,281**	**89,388**	**41,643**	**8,664**
(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	22,065	9,234	17,375	426	1,376
(53)	**DEPRECIATION:**						
(54)	STEAM	47,964	46,552	0	0	0	1,411
(55)	HYDRO	16,577	16,089	0	0	0	488
(56)	WIND	13,294	12,903	0	0	0	391
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,015	6,808	0	0	0	206
(58)	OTHER GAS TURBINE	2,880	2,795	0	0	0	85
(59)	GENERATION BATTERIES	8,575	8,322	0	0	0	252
(60)	RADIAL TO GENERATION TRANS.	3,169	3,076	0	0	0	93
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	26,554	0	25,716	0	0	838
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,065	0	0	2,996	0	69
(65)	DISTRIBUTION - Other	1,359	0	0	1,328	0	31
(66)	DISTRIBUTION - Substations	9,066	0	0	8,862	0	204
(67)	DISTRIBUTION - Poles and Fixtures	20,951	0	0	20,480	0	471
(68)	DISTRIBUTION - OH Lines	12,194	0	0	11,920	0	274
(69)	DISTRIBUTION -UG Lines	2,953	0	0	2,886	0	66
(70)	DISTRIBUTION -Line Transformers	28,382	0	0	27,744	0	638
(71)	DISTRIBUTION -Services	4,147	0	0	4,054	0	93
(72)	DISTRIBUTION -Meters	8,124	0	0	7,942	0	183
(73)	DISTRIBUTION - Streetlight Related	4,585	0	0	4,482	0	103
(74)	GENERAL PROPERTY	61,515	17,129	10,639	25,931	6,251	1,565
(75)	**TOTAL DEPRECIATION**	282,428	113,674	36,356	118,624	6,251	7,523
(76)							
(77)	INTEREST NET	141,804	62,455	24,205	46,208	5,107	3,829
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	-9,835	-4,332	-1,679	-3,205	-354	-266
(80)							
(81)	**TOTAL EXPENSES**	**$1,714,970**	**$1,204,468**	**$105,397**	**$268,390**	**$53,072**	**$83,643**
(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 REMOVA	(3,494.1)	0	0	0	-3,494	0
(87)	NSF	(158.5)	0	0	0	-159	0
(88)	RETAIL SALES	(1,490.5)	0	0	0	-1,491	0
(89)	WIRING INSPECTIONS	(7,253.5)	0	0	0	-7,253	0
(90)	POLE SERVICES	(16,364.4)	0	0	-16,364	0	0
(91)	STEAM AND ASH SALES	(5,017.7)	-5,018	0	0	0	0
(92)	AMI OPT OUT CHARGE	(830.9)	0	0	0	-831	0
(93)	OTHER REVENUE	(4,496.0)	-3,320	-290	-740	-146	0
(94)							
(95)	**NET INCOME**	201,297.884	88,658	34,361	65,595	7,249	5,435
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,871,420**	**$1,284,789.113**	**$139,467.001**	**$316,881.202**	**$41,204.681**	**$89,077.596**

EXHIBIT 4 - Detail A
PAGE 1 OF 6

Storm Update
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) FUEL	443,215	381,985	-	-	-	61,230.2	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	18,478	18,416	-	-	-	61.8	
(4) BIOMASS	20,303	20,234	-	-	-	68.8	
(5) MARITIME LINK	200,473	199,798				674.9	
(6) WIND ENRIS	33,418	33,308	-	-	-	109.7	
(7) WIND NRIS	111,508	111,146				362.3	
(8) IMPORTS	94,697	94,361	-	-	-	336.2	
(9) BUTU CAPACITY CREDIT	-	328.4				(328.4)	
(10) **TOTAL**	**922,092**	**859,577**	**-**	**-**	**-**	**62,515.445**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	59,047	57,310	-	-	-	1,737	
(14) HYDRO OPERATING & MAINT.	1,879	1,824	-	-	-	55	
(15) WIND - OPERATING & MAINT.	8,365	8,119	-	-	-	246	
(16) SOLAR - OPERATING & MAINT.	130	-				130	
(16) BIOMASS - OPERATING & MAINT.	6,737	6,539	-	-	-	198	
(17) LM6000 OPERATING & MAINT.	644	625	-	-	-	19	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,591	1,544	-	-	-	47	
(19) FUEL PROCUREMENT	6,651	6,456	-	-	-	196	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	1,463	1,420	-	-	-	43	
(23) **TOTAL POWER PRODUCTION**	**86,507.2**	**83,836**	**-**	**-**	**-**	**2,672**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,808	1,290	133	307	28	51	F - 2
(27) CORP. SECRETARY & INSURANCE	11,405	7,763	1,716	1,033	568	324	F - 4
(28) LEGAL SERVICES	5,043	3,598	370	855	78	142	F - 2
(29) EXTERNAL RELATIONS	3,451	1,439	392	973	559	88	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	316	138	58	109	3	9	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,023**	**14,229**	**2,669**	**3,276**	**1,236**	**614**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
HV BEFORE STORM EXPENSES (not applicable							
(37) as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separ	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	23,424	-	22,685	-	-	739	
(41) EHV and HV STORM EXPENSES	273		265	-	-	9	
(42) **DISTRIBUTION:**							
(43) SUBSTATIONS	1,478	-	-	1,444	-	33	
(44) OVERHEAD LINES BEFORE STORM EXPENSES	35,716	-	-	34,913	-	803	
OVERHEAD LINES STORM EXPENSES	23,811	-	-	23,275	-	535	
(45) UNDERGROUND LINES	579	-	-	566	-	13	
(46) LINE TRANSFORMERS	-	-	-	-	-	-	
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	
(48) COMMUNICATIONS	-	-	-	-	-	-	
(49) STREET LIGHTING	579	-	-	566	-	13	
(51) **TOTAL DISTRIBUTION**	**62,162.1**	**-**	**-**	**60,764**	**-**	**1,398**	
(52)							
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	85,859.459	-	22,950	60,764	-	2,145	
(54)							
(55) **GENERATION SERVICES**	11,910	11,559				350	
(56)							
(57) **CUSTOMER SERVICE**							
(58) **CUSTOMER SERVICE**							
(59) CUSTOMER SERVICE EXPERIENCE	1,479.9	-	-	-	1,456	24	
(60) CUSTOMER SOLUTIONS	3,732.6	-	-	-	3,672	60	
(61) **CALL CENTRE:**							
(62) CUSTOMER CARE ADMIN	1,230	-	-	-	1,210	20	
(63) CUSTOMER CARE	6,913	-	-	-	6,801	112	
(64) **REVENUE OPERATIONS:**							
(65) BILLING SERVICES & PAYMENTS	2,293	-	-	-	2,256	37	
(66) METER DATA SERVICES	440	-	-	-	433	7	
(67) SMART METER OPERATIONS CENTER (SMOC)	1,189	-	-	1,162	-	26.735	
(68) METER SERVICES - FIELD	1,427	-	-	-	1,404	23	
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,602	-	-	-	4,528	74	
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	
(71) CREDIT SERVICES							
(72) BAD DEBT EXPENSE	5,050	-	-	-	4,969	82	
(73) MARKETING & SALES							
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(75) **TOTAL CUSTOMER SERVICE**	**28,358**	**-**	**-**	**1,162**	**26,729**	**466**	

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	1,345	138	320	29	53	F - 2
(3) Other Expenses	7,402	5,281	543	1,255	114	209	F - 2
(4) **Subtotal**	9,287	6,627	681	1,575	143	262	
(5)							
(6) **FINANCE GROUP**							
(7) INTERNAL AUDIT	1,782	1,271	131	302	27	50	F - 2
(8) INVESTOR RELATIONS	272	119	50	94	2	7	F - 3
(9) DIRECTOR FINANCE	457	326	33	77	7	13	F - 2
(10) TREASURER	427	304	31	72	7	12	F - 2
(11) CORPORATE TAX	890	389	163	306	8	24	F - 3
(12)							
(13) GM FINANCE	-						
(14) CORPORATE CONTROLLER	3,523	2,514	258	598	54	99	F - 2
(15) CORP. PERFORMANCE & BACK OFFICE	-						
(16)							
(17) **TOTAL FINANCE**	7,350	4,923	666	1,450	105	206	
(18)							
(19) **ENTERPRISE SERVICES**							
(20) PROCUREMENT & FACILITIES	12,284	2,994	2,994	2,994	2,994	306	F - 5
(21) INFORMATION TECHNOLOGY	46,049	19,199	5,233	12,984	7,459	1,174	F - 1
(22)							
(23) **TOTAL ENTERPRISE SERVICES**	58,332	22,193	8,227	15,978	10,453	1,480	
(24)							
(25) **HUMAN RESOURCES**							
(26) --HUMAN RESOURCES	11,000	4,586	1,250	3,102	1,782	280	F - 1
(27)							
(28) OTHER EXPENSES	7,378	3,076	838	2,080	1,195	188	F - 1
(29)							
(30) **TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	**326,120**	**149,684**	**37,143**	**89,068**	**41,614**	**8,611**	
(31)							
(32) **TOTAL DIVISIONAL EXPENSES**	**328,005**	**151,029**	**37,281**	**89,388**	**41,643**	**8,664**	
(33)							
(34) **COGS**	**-**	**-**	**-**	**-**	**-**	**-**	
(35)							
(36) **DSM EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**	
(37)							
(38) **FCR DEFERRAL**	**-**	**-**	**-**	**-**	**-**	**-**	
(39)							
(40) **OTHER EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**	
(41)							
(42) **CAPITAL RELATED EXPENSES**							
(43)							
(44) GRANTS IN LIEU OF TAXES	50,476	22,065	9,234	17,375	426	1,376	
(45) DEPRECIATION :							
(46) STEAM	47,964	46,552	-	-	-	1,411	
(47) HYDRO	16,577	16,089	-	-	-	488	
(48) WIND	13,294	12,903	-	-	-	391	
(49) SOLAR	61					61	
(50) LM6000	7,015	6,808	-	-	-	206	
(51) GAS TURBINE - OTHER	2,880	2,795	-	-	-	85	
(52) GENERATION BATTERIES	8,575	8,322	-	-	-	252	
(53) RADIAL TO GENERATION TRANS.	3,169	3,076	-	-	-	93	
(54) Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0	
(55) Transmission - EHV and HV combined	26,554	-	25,716	-	-	838	
(56) DISTRIBUTION - Land	-	-	-	-	-	-	
(57) DISTRIBUTION - Easements	3,065			2,996	-	69	
(58) DISTRIBUTION - Other	1,359			1,328	-	31	
(59) DISTRIBUTION - Substations	9,066			8,862	-	204	
(60) DISTRIBUTION - Poles and Fixtures	20,951			20,480	-	471	
(61) DISTRIBUTION - OH Lines	12,194			11,920	-	274	
(62) DISTRIBUTION -UG Lines	2,953			2,886	-	66	
(63) DISTRIBUTION -Line Transformers	28,382			27,744	-	638	
(64) DISTRIBUTION -Services	4,147			4,054	-	93	
(65) DISTRIBUTION -Meters	8,124			7,942	-	183	
(66) DISTRIBUTION - Streetlight Related	4,585	-	-	4,482	-	103	
(67) GENERALPROPERTY:FUNCTIONILIZED	13,540	-	397	6,625	6,251	268.1	
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,394	-	644	1,690	-	59.9	F - 6
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	7,735	-	2,658	4,878	-	198.8	F - 7
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	37,846	17,129	6,941	12,738	-	1,038.4	F - 8
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-	
(72) INTEREST NET	141,804	62,455	24,205	46,208	5,107	3,829	
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-	
(74) CORPORATE TAXES	(9,835)	(4,332)	(1,679)	(3,205)	(354)	(266)	
(75) -9835.167042							
(76) **TOTAL OPERATING EXPENSES**	**1,714,970**	**1,204,468**	**105,397**	**268,390**	**53,072**	**83,643**	
(77)							
(78) NON-OPERATING REVENUE:						-	
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-	
(80) EXPORT SALES	-	-	-	-	-	-	
(81) LATE PAYMENT CHARGES	(5,743)	-	-	-	(5,743)	-	
(82) CONNECTION CHARGES AND METER REMOVAL	(3,494)	-	-	-	(3,494)	-	
(83) NSF	(159)	-	-	-	(159)	-	
(84) RETAIL SALES	(1,491)	-	-	-	(1,491)	-	
(85) WIRING INSPECTIONS	(7,253)	-	-	-	(7,253)	-	
(86) POLE SERVICES	(16,364)	-	-	(16,364)	-	-	
(87) STEAM AND ASH SALES	(5,018)	(5,018)				-	
(88) AMI OPT OUT CHARGE	(831)				(831)	-	
(89) OTHER REVENUE	(4,496)	(3,320)	(290)	(740)	(146)	-	
(90)							
(91) **PROFIT/LOSS**	201,298	88,658	34,361	65,595	7,249	5,435	$89,078
(92)							
(93) **TOTAL NET EXPENSES**	**1,871,420**	**1,284,789**	**139,467**	**316,881**	**41,205**	**89,078**	
(94)							
(95) Generation							
(96) Transmission							
(97) Distribution							
(98) Retail							
(99) Total							

NOVA SCOTIA POWER INC.

FUNCTIC

FOR

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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	57,310	57,310	-	-	-	13.22%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	1,824	1,824	-	-	-	0.4%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,119	8,119	-	-	-	1.9%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,539	6,539	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	625	625	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,544	1,544	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,456	6,456	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,420	1,420	-	-	-	0.3%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	82,416	82,416	-	-	-	19.0%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,757	1,290	133	307	28	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,081	7,763	1,716	1,033	568	1.8%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,901	3,598	370	855	78	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,363	1,439	392	973	559	0.3%	0.3%	0.3%	0.9%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	307	138	58	109	3	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,409	14,229	2,669	3,276	1,236	3.3%	1.9%	1.0%	2.0%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
HV BEFORE STORM EXPENSES (not applicable									
(37) as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separ	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	22,685	-	22,685	-	-	0.0%	16.2%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	265	-	265	-	-	0.0%	0.2%	0.0%	0.0%
(42) **DISTRIBUTION:**									
(43) SUBSTATIONS	1,444	-	-	1,444	-	0.0%	0.0%	0.4%	0.0%
(44) OVERHEAD LINES BEFORE STORM EXPENSES	34,913	-	-	34,913	-	0.0%	0.0%	10.5%	0.0%
OVERHEAD LINES STORM EXPENSES	23,275	-	-	23,275	-	0.0%	0.0%	7.0%	0.0%
(45) UNDERGROUND LINES	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(46) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(47) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(48) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) STREET LIGHTING	566	-	-	566	-	0.0%	0.0%	0.2%	0.0%
(51) **TOTAL DISTRIBUTION**	60,764	-	-	60,764	-	0.0%	0.0%	18.2%	0.0%
(52)									
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	83,714	-	22,950	60,764	-	0.0%	16.4%	18.2%	0.0%
(54)									
(55) **GENERATION SERVICES**	11,559	11,559	-	-	-	2.7%	0.0%	0.0%	0.0%
(56)									
(57) **CUSTOMER SERVICE**									
(58) **CUSTOMER SERVICE**									
(59) CUSTOMER SERVICE EXPERIENCE	1,456	-	-	-	1,456	0.0%	0.0%	0.0%	2.4%
(60) CUSTOMER SOLUTIONS	3,672	-	-	-	3,672	0.0%	0.0%	0.0%	6.1%
(61) **CALL CENTRE:**									
(62) CUSTOMER CARE ADMIN	1,210	-	-	-	1,210	0.0%	0.0%	0.0%	2.0%
(63) CUSTOMER CARE	6,801	-	-	-	6,801	0.0%	0.0%	0.0%	11.3%
(64) **REVENUE OPERATIONS:**									
(65) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.7%
(66) METER DATA SERVICES	433	-	-	-	433	0.0%	0.0%	0.0%	0.7%
(67) SMART METER OPERATIONS CENTER (SMOC)	1,162	-	-	1,162	-	0.0%	0.0%	0.3%	0.0%
(68) METER SERVICES - FIELD	1,404	-	-	-	1,404	0.0%	0.0%	0.0%	2.3%
(69) ELECTRICAL WIRING INSPECTION - FIELD	4,528	-	-	-	4,528	0.0%	0.0%	0.0%	7.5%
(70) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(71) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) BAD DEBT EXPENSE	4,969	-	-	-	4,969	0.0%	0.0%	0.0%	8.2%
(73) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(75) **TOTAL CUSTOMER SERVICE**	27,891	-	-	1,162	26,729	0.0%	0.0%	0.3%	44.3%

EXHIBIT 4 - Detail A
PAGE 4 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) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) **REGULATORY AFFAIRS**									
(2) Advocacy Expense	1,832	1,345	138	320	29	0.3%	0.1%	0.1%	0.0%
(3) Other Expenses	7,194	5,281	543	1,255	114	1.2%	0.4%	0.4%	0.2%
(4) **Subtotal**	9,026	6,627	681	1,575	143	1.5%	0.5%	0.5%	0.2%
(5)									
(6) **FINANCE GROUP**									
(7) INTERNAL AUDIT	1,732	1,271	131	302	27	0.3%	0.1%	0.1%	0.0%
(8) INVESTOR RELATIONS	265	119	50	94	2	0.0%	0.0%	0.0%	0.0%
(9) DIRECTOR FINANCE	444	326	33	77	7	0.1%	0.0%	0.0%	0.0%
(10) TREASURER	415	304	31	72	7	0.1%	0.0%	0.0%	0.0%
(11) CORPORATE TAX	866	389	163	306	8	0.1%	0.1%	0.1%	0.0%
(12)									
(13) GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(14) CORPORATE CONTROLLER	3,424	2,514	258	598	54	0.6%	0.2%	0.2%	0.1%
(15) CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16)									
(17) **TOTAL FINANCE**	7,144	4,923	666	1,450	105	1.1%	0.5%	0.4%	0.2%
(18)									
(19) **ENTERPRISE SERVICES**									
(20) PROCUREMENT & FACILITIES	11,977	2,994	2,994	2,994	2,994	0.7%	2.1%	0.9%	5.0%
(21) INFORMATION TECHNOLOGY	44,875	19,199	5,233	12,984	7,459	4.4%	3.7%	3.9%	12.4%
(22)									
(23) **TOTAL ENTERPRISE SERVICES**	56,852	22,193	8,227	15,978	10,453	5.1%	5.9%	4.8%	17.3%
(24)									
(25) **HUMAN RESOURCES**									
(26) --HUMAN RESOURCES	10,720	4,586	1,250	3,102	1,782	1.1%	0.9%	0.9%	3.0%
(27)									
(28) OTHER EXPENSES	7,189	3,076	838	2,080	1,195	0.7%	0.6%	0.6%	2.0%
(29)									
(30) **TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	317,509	149,684	37,143	89,068	41,614	34.5%	26.6%	26.7%	69.0%
(31)									
(32) **TOTAL DIVISIONAL EXPENSES**	**319,341**	**151,029**	**37,281**	**89,388**	**41,643**	34.8%	26.7%	26.8%	69.0%
(33)									
(34) **COGS**	**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(35)									
(36) **DSM EXPENSES**	**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(37)									
(38) **FCR DEFERRAL**	**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) **OTHER EXPENSES**	**-**	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(41)									
(42) **CAPITAL RELATED EXPENSES**									
(43)									
(44) GRANTS IN LIEU OF TAXES	49,100	22,065	9,234	17,375	426	5.1%	6.6%	5.2%	0.7%
(45) DEPRECIATION :									
(46) STEAM	46,552	46,552	-	-	-	10.7%	0.0%	0.0%	0.0%
(47) HYDRO	16,089	16,089	-	-	-	3.7%	0.0%	0.0%	0.0%
(48) WIND	12,903	12,903	-	-	-	3.0%	0.0%	0.0%	0.0%
(49) SOLAR	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) LM6000	6,808	6,808	-	-	-	1.6%	0.0%	0.0%	0.0%
(51) GAS TURBINE - OTHER	2,795	2,795	-	-	-	0.6%	0.0%	0.0%	0.0%
(52) GENERATION BATTERIES	8,322	8,322	-	-	-	1.9%	0.0%	0.0%	0.0%
(53) RADIAL TO GENERATION TRANS.	3,076	3,076	-	-	-	0.7%	0.0%	0.0%	0.0%
(54) Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(55) Transmission - EHV and HV combined	25,716	-	25,716	-	-	0.0%	18.4%	0.0%	0.0%
(56) DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(57) DISTRIBUTION - Easements	2,996	-	-	2,996	-	0.0%	0.0%	0.9%	0.0%
(58) DISTRIBUTION - Other	1,328	-	-	1,328	-	0.0%	0.0%	0.4%	0.0%
(59) DISTRIBUTION - Substations	8,862	-	-	8,862	-	0.0%	0.0%	2.7%	0.0%
(60) DISTRIBUTION - Poles and Fixtures	20,480	-	-	20,480	-	0.0%	0.0%	6.1%	0.0%
(61) DISTRIBUTION - OH Lines	11,920	-	-	11,920	-	0.0%	0.0%	3.6%	0.0%
(62) DISTRIBUTION -UG Lines	2,886	-	-	2,886	-	0.0%	0.0%	0.9%	0.0%
(63) DISTRIBUTION -Line Transformers	27,744	-	-	27,744	-	0.0%	0.0%	8.3%	0.0%
(64) DISTRIBUTION -Services	4,054	-	-	4,054	-	0.0%	0.0%	1.2%	0.0%
(65) DISTRIBUTION -Meters	7,942	-	-	7,942	-	0.0%	0.0%	2.4%	0.0%
(66) DISTRIBUTION - Streetlight Related	4,482	-	-	4,482	-	0.0%	0.0%	1.3%	0.0%
(67) GENERALPROPERTY:FUNCTIONILIZED	13,272	-	397	6,625	6,251	0.0%	0.3%	2.0%	10.4%
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,334	-	644	1,690	-	0.0%	0.5%	0.5%	0.0%
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	7,536	-	2,658	4,878	-	0.0%	1.9%	1.5%	0.0%
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	36,808	17,129	6,941	12,738	-	4.0%	5.0%	3.8%	0.0%
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(72) INTEREST NET	137,975	62,455	24,205	46,208	5,107	14.4%	17.3%	13.8%	8.5%
(73) PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) CORPORATE TAXES	(9,570)	(4,332)	(1,679)	(3,205)	(354)	-1.0%	-1.2%	-1.0%	-0.6%
(75) -9835.167042						0.0%	0.0%	0.0%	0.0%
(76) **TOTAL OPERATING EXPENSES**	**771,751**	**344,892**	**105,397**	**268,390**	**53,072**	79.6%	75.4%	80.4%	88.0%
(77)									
(78) NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
(79) GREEN POWER SURCHARGE	0	0	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%	0.0%
(81) LATE PAYMENT CHARGES	0	0	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%	0.0%
(83) NSF	0	0	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%	0.0%
(85) WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
(86) POLE SERVICES	0	0	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%	0.0%
(88) AMI OPT OUT CHARGE	0	0	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%	0.0%
(90)									
(91) **PROFIT/LOSS**	195,863	88,658	34,361	65,595	7,249	20.4%	24.6%	19.6%	12.0%
(92)									
(93) **TOTAL NET EXPENSES**	**967,614**	**433,549**	**139,757**	**333,985**	**60,321**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
(94)									
(95) Generation									
(96) Transmission									
(97) Distribution									
(98) Retail									
(99) Total									

FUNCTIC
FOR

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	2.5	(2)	210	117	-	21	175	1,195	20	1,737
(14) HYDRO OPERATING & MAINT.	0.1	(0)	7	4	-	1	6	38	1	55
(15) WIND - OPERATING & MAINT.	0.4	(0)	30	17	-	3	25	169	3	246
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.3	(0)	24	13	-	2	20	136	2	198
(17) LM6000 OPERATING & MAINT.	0.0	(0)	2	1	-	0	2	13	0	19
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.1	(0)	6	3	-	1	5	32	1	47
(19) FUEL PROCUREMENT	0.3	(0)	24	13	-	2	20	135	2	196
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	5	3	-	1	4	30	0	43
(23) **TOTAL POWER PRODUCTION**	3.7	(3)	301	168	-	30	251	1,718	29	2,499
(24)	-	-	-	-	-	-	-	-	-	-
(25) **CORPORATE GROUPS**	-	-	-	-	-	-	-	-	-	-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	5	3	0	1	5	37	1	51
(27) CORP. SECRETARY & INSURANCE	0.5	0	28	16	0	4	34	232	8	324
(28) LEGAL SERVICES	0.2	(0)	13	7	0	2	15	102	2	142
(29) EXTERNAL RELATIONS	0.2	1	5	3	0	1	10	66	2	88
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	1	0	0	0	1	7	0	9
(31)										
(32) **TOTAL CORPORATE GROUPS**	0.9	1	52	30	0	7	65	444	14	614
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
HV BEFORE STORM EXPENSES (not applicable										
(37) as a separate item)	-	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separ	-	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	-	-	-	-	-	15	83	568	72	739
(41) EHV and HV STORM EXPENSES	-	-	-	-	-	0	1	7	1	9
(42) **DISTRIBUTION:**										-
(43) SUBSTATIONS	0.1	-	-	-	-	-	4	29	-	33
(44) OVERHEAD LINES BEFORE STORM EXPENSES	2.0	-	-	-	-	-	102	699	-	803
OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	68	466	-	535
(45) UNDERGROUND LINES	0.0	-	-	-	-	-	2	11	-	13
(46) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(47) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(48) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(49) STREET LIGHTING	0.0	-	-	-	-	-	2	11	-	13
(51) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	178	1,216	-	1,398
(52)										
(53) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	16	262	1,791	73	2,145
(54)										
(55) **GENERATION SERVICES**	0.5	(0)	42	24	-	4	35	241	4	350
(56)										
(57) **CUSTOMER SERVICE**										
(58) **CUSTOMER SERVICE**										
(59) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	18	1	24
(60) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	7	45	2	60
(61) **CALL CENTRE:**										
(62) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	2	15	1	20
(63) CUSTOMER CARE	0.6	8	-	3	1	0	12	83	3	112
(64) **REVENUE OPERATIONS:**										
(65) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	4	28	1	37
(66) METER DATA SERVICES	0.0	1	-	0	0	0	1	5	0	7
(67) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	3	23	-	27
(68) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	17	1	23
(69) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	8	55	2	74
(70) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(71) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(72) BAD DEBT EXPENSE	0.4	6	-	2	0	0	9	61	2	82
(73) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(74) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(75) **TOTAL CUSTOMER SERVICE**	2	33	-	13	2	1	51	351	13	466

EXHIBIT 4 - Detail A
PAGE 6 OF 6

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

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	5	3	0	1	6	38	1	53
Other Expenses	0.3	(0)	19	11	0	2	22	150	4	209
Subtotal	0.4	(0)	24	14	0	3	28	188	5	262
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	5	3	0	1	5	36	1	50
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	6	0	7
DIRECTOR FINANCE	0.0	(0)	1	1	0	0	1	9	0	13
TREASURER	0.0	(0)	1	1	0	0	1	9	0	12
CORPORATE TAX	0.0	(0)	1	1	0	0	3	18	1	24
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.2	(0)	9	5	0	1	10	72	2	99
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.3	(0)	18	10	0	2	22	150	4	206
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.6	4	11	8	0	3	34	234	12	306
INFORMATION TECHNOLOGY	2.2	9	70	43	1	11	129	883	27	1,174
TOTAL ENTERPRISE SERVICES	2.8	12	81	51	1	14	163	1,117	39	1,480
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	2	17	10	0	3	31	211	6	280
OTHER EXPENSES	0.4	1	11	7	0	2	21	141	4	188
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	15	47	547	327	3	80	927	6,344	190	8,481
TOTAL DIVISIONAL EXPENSES	15	47	552	329	3	81	933	6,382	191	8,534
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(0)	81	45	0	14	153	1,044	37	1,376
DEPRECIATION :										
STEAM	2	(1)	170	95	-	17	142	970	16	1,411
HYDRO	1	(1)	59	33	-	6	49	335	6	488
WIND	1	(0)	47	26	-	5	39	269	5	391
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(0)	25	14	-	2	21	142	2	206
GAS TURBINE - OTHER	0	(0)	10	6	-	1	9	58	1	85
GENERATION BATTERIES	0	(0)	30	17	-	3	25	173	3	252
RADIAL TO GENERATION TRANS.	0	(0)	11	6	-	1	9	64	1	93
Transmission - HV (not aplicable as a separate item)	-	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	-	-	-	-	-	17	94	644	82	838
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	9	60	-	69
DISTRIBUTION - Other	0	-	-	-	-	-	4	27	-	31
DISTRIBUTION - Substations	1	-	-	-	-	-	26	177	-	204
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	60	410	-	471
DISTRIBUTION - OH Lines	1	-	-	-	-	-	35	239	-	274
DISTRIBUTION -UG Lines	0	-	-	-	-	-	8	58	-	66
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	81	555	-	638
DISTRIBUTION -Services	0	-	-	-	-	-	12	81	-	93
DISTRIBUTION -Meters	0	-	-	-	-	-	23	159	-	183
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	13	90	-	103
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	32	219	4	268
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	0	7	50	2	60
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	2	24	164	8	199
GENERALPROPERTY:NON- FUNCTIONILIZED	2	(1)	63	35	-	11	115	786	28	1,038
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	6	4	228	130	0	39	423	2,896	101	3,829
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	(0)	(0)	(16)	(9)	(0)	(3)	(29)	(201)	(7)	(266)
-9835.167042	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	35	55	1,261	731	4	197	2,317	15,853	481	20,935
	0	0	0	0	0	0	0	0	0	0
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	8	6	324	185	1	55	601	4,111	144	5,435
TOTAL NET EXPENSES	43.796	61	1,585	916	5	253	2,918	19,964	625	**26,371**
Generation	19.2	(14)	1,585	886	-	157	1,321	9,038	152	13,143
Transmission	-	-	-	-	-	94	512	3,502	444	4,553
Distribution	19.6	-	-	-	-	-	977	6,686	-	7,682
Retail	5.0	75	-	30	5	1	108	739	29	992
Total	43.796	61	1,585	916	5	253	2,918	19,964	**625.113**	26,371

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	22,950	748	23,697
(3)	NON-DIRECT	14,331	467	14,798
(4)	TOTAL OPER. & MAINT.	37,281	1,214	38,496
(5)				
(6)	**DEPRECIATION**			
(7)	DIRECT	25,716	838	26,554
(8)	GENERAL PROPERTY	10,639	347	10,986
(9)	TOTAL DEPRECIATION	36,356	1,184	37,540
(10)				
(11)	**TAX**			
(12)	CORPORATE TAX	(3,061)	(100)	(3,161)
(13)	REGULATORY AMORTIZATION	1,382	45	1,427
(14)	GRANTS IN LIEU OF TAXES	9,234	301	9,534
(15)	TOTAL TAX	7,555	246	7,801
(16)				
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	24,595	801	25,397
(19)	LESS: AFUDC INTEREST	(390)	(13)	(403)
(20)	INTEREST TOTAL	24,205	788	24,994
(21)				
(22)	**RETAINED EARNINGS**	34,361	1,119	35,480
(23)				
(24)	**MISCELLANEOUS REVENUE CREDIT**	(290)	-	(290)
(25)				
(26)	**TOTAL**	139,467	4,553	144,020

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
	GENERATION FUNCTION				
(1)	FUEL	381,985	$0	$381,985	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	18,416	$8,797	$9,620	-
(3)	PURCHASES - BIOMASS	20,234	$5,663	$14,571	-
(4)	MARITIME LINK	199,798	$95,437	$104,362	
(5)	PURCHASES - WIND ERIS	33,308	15,908.9	17,399.5	-
(6)	PURCHASES - WIND NRIS	111,146	53,084.3	58,061.7	
(7)	IMPORTS	94,361	0	94,361.1	-
(8)	BUTU CAPACITY CREDIT	328	328	0	
(8)	OPER. & MAINT. - STEAM	110,860	52,958	57,903	-
(9)	OPER. & MAINT. - HYDRO	3,528	1,685	1,843	-
(10)	OPER. & MAINT. - WIND	15,705	7,502	8,203	-
(11)	OPER. & MAINT. - BIOMASS	12,648	6,042	6,606	-
(12)	OPER. & MAINT. - LM6000	1,209	577	631	-
(13)	OPER. & MAINT. - OTHER CT's	2,986	2,986	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	2,747	1,312	1,435	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,345.1	643	703	-
(18)	GRANTS IN LIEU OF TAXES	22,065	10,541	11,525	-
(19)	**Depreciation:**				
(20)	STEAM	46,552	22,238	24,314	-
(21)	HYDRO	16,089	7,686	8,403	-
(22)	WIND	12,903	6,164	6,739	-
(23)	LM6000	6,808	3,252	3,556	-
(24)	GAS TURBINE - OTHER	2,795	1,335	1,460	-
(25)	GENERATION BATTERIES	8,322	3,976	4,347	-
(26)	RADIAL TO GENERATION TRANS.	3,076	1,469	1,606	-
(27)	GENERAL PROPERTY	17,129	8,182	8,946	-
(28)					
(29)	INTEREST NET OF AFUDC	62,455	25,997	36,458	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-4,332	-1,803	-2,529	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,018	-1,425	-3,593	-
(35)	OTHER REVENUE	-3,320	-942	-2,377	-
(36)	RETURN (PROFIT/LOSS)	88,658	36,904	51,754	-
(37)					
(38)	**TOTAL GENERATION**	**$1,284,789**	**$376,496.78**	**$908,292**	**-**

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 aplicable 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**	**-**
(18)					
(19)	**Transmission - EHV and HV combined**				
(20)					
(21)	O&M - EHV Before Storm Expense	36,878	36,878	0	-
(22)	O&M - EHV Storm Expense	265	265	0	-
(23)	REG. AFFAIRS - ADVOCACY EXPENSE	138	138	0	-
(24)	GRANTS IN LIEU OF TAXES	9,234	9,234	0	-
(25)	**Depreciation:**				
(26)	TRANSMISSION	25,716	25,716	0	-
(27)	GENERAL PROPERTY	10,639	10,639	0	-
(28)					
(29)	INTEREST NET OF AFUDC	24,205	24,205	0	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	-1,679	-1,679	0	-
(32)	**Non-Operating Revenue:**				
(33)	OTHER REVENUE	-290	-290	0	-
(34)	FCR DEFERRAL	0	0	0	-
(35)	RETURN (PROFIT/LOSS)	34,361	34,361	0	-
(36)					
(37)	**TOTAL - EHV and HV Combined**	**139,467**	**139,467**	**0**	**-**
(38)					
(39)	**TOTAL TRANSMISSION**	**$139,467**	**$139,467.00**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,078	$2,078	$0	-
(3)	OVERHEAD LINES Before Storm Expense	57,763	13,056	0	44,707.5
(4)	OVERHEAD LINES Storm Expense	25,927	8,704	0	17,223.6
(5)	UNDERGROUND LINES	814	212	0	602.4
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,672	0	0	1,671.8
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	320	83	0	236.6
(9)	GRANTS IN LIEU OF TAXES	17,048	9,507	0	7,540.8
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	2,996	1,501	0	1,494.9
(13)	DISTRIBUTION - Other	1,328	666	0	662.7
(14)	DISTRIBUTION - Substations	8,862	8,862	0	-
(15)	DISTRIBUTION - Poles and Fixtures	20,480	5,325	0	15,155.1
(16)	DISTRIBUTION - OH Lines	11,920	6,282	0	5,638.1
(17)	DISTRIBUTION -UG Lines	2,886	655	0	2,231.0
(18)	DISTRIBUTION -Line Transformers	27,744	27,744	0	-
(19)	DISTRIBUTION -Services	4,054	0	0	4,053.9
(20)	DISTRIBUTION -Meters	7,942	0	0	7,941.5
(21)	GENERAL PROPERTY	25,931	15,025	0	10,906.8
(22)					
(23)	INTEREST NET OF AFUDC	45,339	25,285	0	20,054.4
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	-3,145	-1,754	0	(1,390.9)
(26)	RETURN (PROFIT/LOSS)	64,361	35,893	0	28,468.3
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	814	814	0	-
(30)	GRANTS IN LIEU OF TAXES	327	327	0	-
(31)	DEPRECIATION	4,482	4,482	0	-
(32)	INTEREST NET OF AFUDC	869	869	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	-60	-60	0	-
(35)	RETURN (PROFIT/LOSS)	1,234	1,234	0	-
(36)	**Subtotal**	7,665	7,665	0	-
(37)					
(38)	POLE SERVICES	-16,364	-5,494	0	(10,870.9)
(39)	OTHER REVENUE	-740	-357	0	(382.3)
(41)	**TOTAL DISTRIBUTION**	**$316,881**	**$160,935.93**	**$0**	**155,945.3**

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	8,636	0	0	8,636.0
(2)	CALL CENTRE	13,491	0	0	13,491.4
(3)	BILLING SERVICES & PAYMENTS	3,799	0	0	3,799.0
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	730	0	0	729.5
(6)	METER SERVICES - FIELD	2,365	0	0	2,364.6
(7)	ELECT. WIRING INSPECT. - FIELD	7,625	0	0	7,624.8
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,969	0	0	4,968.6
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	29	0	0	29.0
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	426	0	0	425.8
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,251	0	0	6,250.7
(17)	INTEREST NET OF AFUDC	5,107	0	0	5,106.7
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	-354	0	0	(354.2)
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(5,743.1)	0	0	(5,743.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,494.1)	0	0	(3,494.1)
(24)	NSF	(158.5)	0	0	(158.5)
(25)	RETAIL SALES	(1,490.5)	0	0	(1,490.5)
(26)	WIRING INSPECTIONS	(7,253.5)	0	0	(7,253.5)
(27)	AMI OPT OUT CHARGE	(830.9)	0	0	(830.9)
(28)	OTHER REVENUE	(146.3)	0	0	(146.3)
(29)	RETURN (PROFIT/LOSS)	7,249.4	0	0	7,249.4
(31)	**TOTAL RETAIL**	**$41,205**	**$0**	**$0**	**41,204.7**
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,782,342**	**$676,899.718**	**$908,292.330**	**197,149.9**

EXHIBIT 5
Page 5 of 5

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	$110,860			
(4)	HYDRO O&M	3,528			
(5)	WIND O&M	15,705			
(6)	BIOMASS O&M	12,648			
(7)	LM6000 O&M	1,209			
(8)	OTHER CT's O&M	2,986			
(9)	GENERATION BATTERIES	$0			
(10)	RADIAL TO GENERATION TRANS.	$2,747			
(11)					
(12)	NET THERMAL O&M	$149,684			
(13)					
(14)	THERMAL O&M	$0	Intermediate Classification Factor		
(15)	HYDRO O&M	0	Was:		16%
(16)	WIND O&M	0	Now:		0%
(17)					
(18)	BIOMASS O&M	0			
(19)					
(20)	LM6000 O&M	0			
(21)					
(22)					
(23)	OTHER CT's O&M	0			
(24)					
(25)	THERMAL VARIABLE O&M	$0			
(26)					
(27)	THERMAL O&M	$110,860			
(28)					
(29)	HYDRO O&M	3,528			
(30)	WIND O&M	15,705			
(31)	BIOMASS O&M	12,648			
(32)	LM6000 O&M	1,209			
(33)	OTHER CT's O&M	2,986			
	GENERATION BATTERIES	0			
	RADIAL TO GENERATION TRANS.	2,747			
(34)					
(35)	NET THERMAL O&M D&E SPLIT	$149,684			
(36)					
(37)	THERMAL O&M DMD. ALLOC. %	47.77%			
(38)	THERMAL O&M ENG. ALLOC. %	52.23%			
(39)					
(40)	BIOMASS DEMAND ALLOC %	47.77%			
(41)					
(42)	BIOMASS ENERGY ALLOC %	52.23%			
(43)					
(44)		NRIS	ERIS		
(45)	WIND O&M DMD. ALLOC. %	47.77%	47.77%		
(46)	WIND O&M ENG. ALLOC. %	52.23%	52.23%		
(47)					
(48)					
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%			
(50)					
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%			
(52)					
(53)		**DEMAND**	**ENERGY**	**CUSTOMER**	
(54)					
(55)	GEN. PROP. ALLOC. - GEN.	8,182	8,946	0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	10,639	0	0	
(58)	GEN. PROP. ALLOC. - DIST.	15,025	0	10,907	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,251	
(60)					
(61)	TOTAL	33,846	8,946	17,157	

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	8,797	5,825.74	297.40	1,613.87	183.96	165.32	212.51	329.87	-	125.69	42.18	See BCF File
(3)	PURCHASES - BIOMASS	5,663	3,750.22	191.45	1,038.90	118.42	106.42	136.80	212.35	-	80.91	27.15	See BCF File
(4)	MARITIME LINK	95,437	63,205.50	3,226.64	17,509.43	1,995.85	1,793.60	2,305.59	3,578.85	-	1,363.61	457.58	See BCF File
(5)	PURCHASES - WIND ERIS	15,909	10,536.09	537.87	2,918.75	332.70	298.99	384.33	596.58	-	227.31	76.28	See BCF File
(6)	PURCHASES - WIND NRIS	53,084	35,156.52	1,794.74	9,739.19	1,110.15	997.65	1,282.43	1,990.65	-	758.47	254.52	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	328	217.47	11.10	60.24	6.87	6.17	7.93	12.31	-	4.69	1.57	See BCF File
(9)	OPER. & MAINT. - STEAM	52,958	35,073	1,790	9,716	1,107	995	1,279	1,986	0	757	254	D-3A
(10)	OPER. & MAINT. - HYDRO	1,685	1,116	57	309	35	32	41	63	0	24	8	D-3A
(11)	OPER. & MAINT. - WIND	7,502	4,969	254	1,376	157	141	181	281	0	107	36	D-3A
(12)	OPER. & MAINT. - BIOMASS	6,042	4,002	204	1,109	126	114	146	227	0	86	29	D-3A
(13)	OPER. & MAINT. - LM6000	577	382	20	106	12	11	14	22	0	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	2,986	1,978	101	548	62	56	72	112	0	43	14	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	1,312	869	44	241	27	25	32	49	0	19	6	D-3A
(17)	DSM	0											See DSM Allocation
(18)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-14
(19)	REG. AFFAIRS - ADVOCACY EXPENSE	643	312	49	253	0	28	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,541	6,981	356	1,934	220	198	255	395	0	151	51	P-7
(20)	DEPRECIATION	54,302	35,963	1,836	9,963	1,136	1,021	1,312	2,036	0	776	260	EXH 6D
(21)	INTEREST NET OF AFUDC	25,997	17,217	879	4,770	544	489	628	975	0	371	125	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	-1,803	-1,194	-61	-331	-38	-34	-44	-68	0	-26	-9	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,425	-943	-48	-262	-30	-27	-34	-53	0	-20	-7	O-8
(26)	OTHER REVENUE	-942	-624	-32	-173	-20	-18	-23	-35	0	-13	-5	O-8
(27)	RETURN (PROFIT/LOSS)	36,904	24,441	1,248	6,771	772	694	892	1,384	0	527	177	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,165	0	0	0	0	0	0	-11,165	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,165	7,394	377	2,048	233	210	270	419	0	160	54	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**	376,496.78	256,627	13,134	71,257	8,094	7,302	9,350	3,348	0	5,530	1,856	
(36)													
(37)	**TRANSMISSION**	376,497	0										
(38)													
	Transmission - HV (not aplicable as a separate item)												
(39)													
(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	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

DEMAND CLASSIFICATION

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(9) MUNICIPAL	(10) UNMETERED	(11) ALLOCATION FACTOR
(1)	**Transmission - EHV and HV combined**												
(2)	OPERATING & MAINT. (Before Storm Expense)	36,878	24,424	1,247	6,766	771	693	891	1,383	0	527	177	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	265	175	9	49	6	5	6	10	0	4	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	138	67	11	54	0	6	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	9,234	6,115	312	1,694	193	174	223	346	0	132	44	P-8B
(5)	DEPRECIATION	36,356	24,077	1,229	6,670	760	683	878	1,363	0	519	174	EXH 6D
(6)	INTEREST NET OF AFUDC	24,205	16,031	818	4,441	506	455	585	908	0	346	116	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	-1,679	-1,112	-57	-308	-35	-32	-41	-63	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	-290	-192	-10	-53	-6	-5	-7	-11	0	-4	-1	O-9B
(12)	RETURN (PROFIT/LOSS)	34,361	22,756	1,162	6,304	719	646	830	1,289	0	491	165	P-15B
(13)													
(14)	**TOTAL - EHV**	139,467	92,342	4,721	25,616	2,914	2,625	3,366	5,225	0	1,991	668	
(15)													
(16)	**TOTAL TRANSMISSION**	139,467.00	92,342	4,721	25,616	2,914	2,625	3,366	5,225	0	1,991	668	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,049	16,184	888	4,714	436	520	622	359	0	104	221	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	83	40	6	33	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,507	6,502	358	1,879	113	208	233	99	0	27	89	P-9
(22)	DEPRECIATION	66,058	45,178	2,488	13,053	784	1,447	1,620	688	0	186	616	EXH 6D
(23)	INTEREST NET OF AFUDC	25,285	17,282	952	4,994	302	553	620	264	0	72	245	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	-1,754	-1,199	-66	-346	-21	-38	-43	-18	0	-5	-17	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-5,494	-3,736	-206	-1,084	-78	-120	-138	-63	0	-19	-51	P-21
(27)	OTHER REVENUE	-357	-231	-13	-67	-4	-7	-8	-4	0	-1	-21	O-10
(28)	RETURN (PROFIT/LOSS)	35,893	24,533	1,351	7,089	428	786	880	375	0	102	348	P-16
(29)													
(30)	**Streetlights:**												
(31)	OPERATING & MAINT.	814	0	0	0	0	0	0	0	0	0	814	EXH 6A
(32)	GRANTS IN LIEU OF TAXES	327	0	0	0	0	0	0	0	0	0	327	P-9A
(33)	Depreciation	4,482	0	0	0	0	0	0	0	0	0	4,482	EXH 6D
(34)	INTEREST NET OF AFUDC	869	0	0	0	0	0	0	0	0	0	869	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)	1,234	0	0	0	0	0	0	0	0	0	1,234	P-16B
(38)	**Subtotal**	7,665	0	0	0	0	0	0	0	0	0	7,665	
(39)													
(40)	**TOTAL DISTRIBUTION**	160,935.93	104,554	5,759	30,264	1,958	3,352	3,787	1,700	0	466	9,095	
(41)													
(42)	**TOTAL DEMAND**	**$676,899.718**	**$453,523**	**$23,614**	**$127,137**	**$12,966**	**$13,279**	**$16,503**	**$10,273**	**$0**	**$7,986**	**$11,619**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$381,985	209,009.6	13,956.7	86,325.0	13,315.7	9,806.7	16,493.6	25,328.6	-	4,819.3	2,929.5	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$9,620	5,041.1	351.3	2,245.0	366.3	262.8	454.7	706.1	-	111.6	80.7	See BCF
(3)	PURCHASES - BIOMASS	$14,571	7,659.57	535.54	3,403.77	553.51	395.66	677.06	1,053.20	-	172.52	120.30	See BCF
(4)	MARITIME LINK	$104,362	54,531.2	3,818.7	24,445.3	4,000.1	2,844.7	4,933.6	7,692.1	-	1,217.7	878.4	See BCF
(5)	PURCHASES - WIND ERIS	$17,399	9,229.63	634.71	4,023.17	648.09	468.52	804.59	1,242.75	-	205.15	142.87	See BCF
(6)	PURCHASES - WIND NRIS	$58,062	30,926.00	2,114.36	13,369.49	2,141.60	1,555.41	2,670.40	4,122.10	-	687.65	474.72	See BCF
(7)	IMPORTS	$94,361	48,083.27	3,461.20	22,489.08	3,779.09	2,648.27	4,661.07	7,344.78	-	1,062.96	831.38	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	57,903	31,206	2,114	13,232	2,082	1,518	2,587	3,993	0	711	460	E-1A
(9)	OPER. & MAINT. - HYDRO	1,843	993	67	421	66	48	82	127	0	23	15	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,203	4,421	299	1,875	295	215	366	566	0	101	65	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,606	3,560	241	1,510	238	173	295	456	0	81	53	E-1A
(12)	OPER. & MAINT. - LM6000	631	340	23	144	23	17	28	44	0	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,435	773	52	328	52	38	64	99	0	18	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	703	341	54	276	0	31	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	11,525	6,211	421	2,634	414	302	515	795	0	141	92	P-10
(19)	DEPRECIATION	59,372	31,998	2,167	13,568	2,135	1,557	2,653	4,094	0	729	472	EXH 6D
(20)	INTEREST NET OF AFUDC	36,458	19,649	1,331	8,331	1,311	956	1,629	2,514	0	447	290	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	-2,529	-1,363	-92	-578	-91	-66	-113	-174	0	-31	-20	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,593	(1,927.18)	(131.43)	(825.02)	(130.51)	(94.86)	(161.64)	(249.96)	-	(43.76)	(28.75)	O-11
(26)	OTHER REVENUE	-2,377	-1,275	-87	-546	-86	-63	-107	-165	0	-29	-19	O-11
(27)	RETURN (PROFIT/LOSS)	51,754	27,892	1,889	11,827	1,861	1,357	2,312	3,569	0	635	411	P-17
(28)													
(29)	**TOTAL GENERATION**	908,292	487,301	33,220	208,498	32,972	23,971	40,845	63,154	0	11,066	7,264	
(31)	**TRANSMISSION**												
	Transmission - HV (not aplicable as a separate item)												
(33)													
(34)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(35)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$908,292.330**	**$487,301**	**$33,220**	**$208,498**	**$32,972**	**$23,971**	**$40,845**	**$63,154**	**$0**	**$11,066**	**$7,264**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$64,205	$58,051	$3,269	$1,444	$2	$271	$18	$3	$0	$0	$1,147	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	237	115	18	93	0	10	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,541	6,734	383	258	1	49	4	1	0	0	111	P-12
(6)	DEPRECIATION	48,084	42,938	2,442	1,646	3	311	27	6	0	0	711	EXH 6D
(7)	INTEREST NET OF AFUDC	20,054	17,922	1,019	671	1	127	11	2	0	0	300	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	-1,391	-1,243	-71	-47	-0	-9	-1	-0	0	-0	-21	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-10,871	-9,847	-553	-226	-0	-42	-2	-0	0	-0	-199	P-22
(12)	OTHER REVENUE	-382	-343	-19	-11	-0	-2	-0	-0	0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	28,468	25,442	1,446	953	2	180	15	3	0	0	427	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	155,945.269	139,768	7,934	4,780	9	895	72	15	0	0	2,470	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	9,989.438	7,448	946	839	35	121	57	54	0	1	488	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,636.023	5,189	901	1,426	203	155	249	394	0	24	95	O-15
(20)	CALL CENTRE	13,491.434	11,036	743	881	63	118	92	96	0	7	456	C-3
(21)	BILLING SERVICES	3,799.038	3,108	209	248	18	33	26	27	0	2	128	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	729.518	46	67	117	107	77	80	113	0	123	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,968.644	4,174	118	608	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	29.044	14	2	11	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	425.795	380	22	15	0	3	0	0	0	0	6	N/A
(29)	DEPRECIATION	6,250.665	5,582	317	214	0	40	3	1	0	0	92	N/A
(30)	INTEREST NET OF AFUDC	5,106.677	4,014	215	495	56	62	104	104	0	19	38	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	(354.187)	-278	-15	-34	-4	-4	-7	-7	0	-1	-3	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(5,743.057)	-4,690	-267	-616	-3	-69	-92	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,494.065)	-3,300	-135	-45	-4	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(158.508)	-154	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,490.5)	-47	0	-768	-105	-56	-311	-177	0	-26	0	R-6
(38)	WIRING INSPECTIONS	(7,253.478)	-5,180	-772	-647	-23	-95	-38	-35	0	0	-464	C-8
(39)	AMI OPT OUT CHARGE	(830.884)	-704	-47	-56	-4	-8	-6	-6	0	-0	0	C-6
(40)	OTHER REVENUE	(146.268)	-113	-9	-14	-2	-2	-2	-2	0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	7,249.402	5,698	305	702	80	88	147	147	0	28	54	N/A
(42)													
(43)	**TOTAL RETAIL**	41,204.681	32,223	2,597	3,374	418	530	301	706	0	176	879	
(44)	-		32,223										
(45)	**TOTAL CUSTOMER**	**197,149.950**	**171,992**	**10,531**	**8,154**	**427**	**1,425**	**374**	**721**	**0**	**177**	**3,349**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,782,342**	**$1,112,816**	**$67,365**	**$343,789**	**$46,365**	**$38,674**	**$57,722**	**$74,149**	**$0**	**$19,229**	**$22,233**	$22,233

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	$859,577	$483,172	$30,932	$189,181	$28,552	$21,350	$35,025	$54,210	$0	$10,838	$6,317
(4)	Non-FAM-related	433,549	265,526	15,721	92,380	12,780	10,125	15,496	12,796	0	5,865	2,862
(5)	Non-Operating Revenue Credit	-8,337	-4,769	-299	-1,806	-266	-202	-326	-504	0	-106	-59
(6)	**Subtotal**	1,284,789	743,929	46,354	279,755	41,066	31,273	50,195	66,502	0	16,596	9,120
(7)												
(8)	**Transmission**											
(9)	**Operating Costs**											
(10)	EHV	$139,757	$92,534	$4,731	$25,670	$2,920	$2,630	$3,373	$5,236	$0	$1,995	$669
(11)	HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12)	Subtotal	$139,757	$92,534	$4,731	$25,670	$2,920	$2,630	$3,373	$5,236	$0	$1,995	$669
(13)	Non-Operating Revenue Credit	($290)	($192)	($10)	($53)	($6)	($5)	($7)	($11)	$0	($4)	($1)
(14)	**Subtotal**	$139,467	$92,342	$4,721	$25,616	$2,914	$2,625	$3,366	$5,225	$0	$1,991	$668
(15)												
(16)	**Distribution**											
(17)	Non-Streetlight-related	$326,320	$258,480	$14,484	$36,432	$2,050	$4,419	$4,008	$1,783	$0	$486	$4,178
(18)	Streetlight-related	$7,665	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,665
(19)	Non-Operating Revenue Credit	($17,104)	($14,158)	($791)	($1,388)	($83)	($172)	($149)	($68)	$0	($20)	($277)
(20)	**Subtotal**	$316,881	$244,323	$13,693	$35,044	$1,967	$4,247	$3,859	$1,716	$0	$466	$11,566
(21)												
(22)	**Retail**											
(23)	Operating Costs	$60,321	$46,411	$3,830	$5,521	$558	$763	$751	$928	$0	$203	$1,355
(24)	Non-Operating Revenue Credit	($19,117)	($14,188)	($1,233)	($2,147)	($140)	($234)	($449)	($222)	$0	($27)	($476)
(25)	**Subtotal**	$41,205	$32,223	$2,597	$3,374	$418	$530	$301	$706	$0	$176	$879
(26)												
(27)	**Total**	**$1,782,342**	**$1,112,816**	**$67,365**	**$343,789**	**$46,365**	**$38,674**	**$57,722**	**$74,149**	**$0**	**$19,229**	**$22,233**
(28)												
(29)	**Costs by Functional Areas (relative shares)**											
(30)	Generation	72%	67%	69%	81%	89%	81%	87%	90%		86%	41%
(31)	Transmission	8%	8%	7%	7%	6%	7%	6%	7%		10%	3%
(32)	Distribution	18%	22%	20%	10%	4%	11%	7%	2%		2%	52%
(33)	Retail	2%	3%	4%	1%	1%	1%	1%	1%		1%	4%
(34)	**Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)												
(36)	**AVERAGE CUSTOMER COST CALC**											
(37)	**Customer Related Costs**											
(38)	Distribution bfr Non-Operationg Credit	167,198	149,959	8,506	5,018	9	940	75	16	0	0	2,676
(39)	Retail bfr Non-Operatin Credit	60,321	46,411	3,830	5,521	558	763	751	928	0	203	1,355
(40)	Subtotal	227,520	196,370	12,337	10,539	567	1,703	825	944	0	204	4,031
(41)												
(42)	**Misc Rev Credit**											
(43)	Distribution	(11,253.2)	-10,190	-572	-238	-0	-44	-2	-0	0	-0	-206
(44)	Retail	(19,116.8)	-14,188	-1,233	-2,147	-140	-234	-449	-222	0	-27	-476
(45)	Total	(30,370.0)	-24,378	-1,805	-2,385	-141	-278	-452	-223	0	-27	-682
(46)												
(47)	**Total**	197,149.9	171,992	10,531	8,154	427	1,425	374	721	0	177	3,349
(48)	% of Total Cost	11.1%	15.5%	15.6%	2.4%	0.9%	3.7%	0.6%	1.0%		0.9%	15.1%
(49)												
(50)	Customers	539,846	488,926	27,443	11,240	20	2,102	175	36	-	1	9,903
(51)	Bill Months	6,478,149	5,867,114	329,312	134,880	240	25,219	2,105	434	-	12	118,832
(52)												
(53)	**Average Monthly Cost per Customer**	**30.43**	**29.3146**	**31.98**	**60.46**	**1,777.22**	**56.49**	**177.48**	**1,663.46**		**14,738.47**	**28.19**

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

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Peak Dmd. in KWs (at Generator) 69,594
(4) Int Credit Amount 11,165
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
(9)			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	0	0	1.06	-	-	($7.638)	$0	10.0%	($0.764)	$0	$0
(12)	Int Credit Amount - PHP	0										

(13)
(14) **Priority Interruption Demand Adjustment Calculation**
(15)
(16) Sum of Monthly Demands in KVAs (at the Meter) 0
(17) Int Credit Amount - PHP 0

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	$1,373	$75	$401	$51	$44	$56	$47	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Ex	13,056	8,801	483	2,563	229	283	336	185	0	54	120	P-1
(5)	OVERHEAD LINES Storm Expense	8,704	5,868	322	1,709	153	189	224	124	0	36	80	P-1
(6)	UNDERGROUND LINES	212	143	8	42	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,863	16,184	888	4,714	436	520	622	359	0	104	1,035	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Ex	44,708	40,498	2,273	931	1	174	8	1	0	0	820	P-2
(19)	OVERHEAD LINES Storm Expense	17,224	15,602	876	359	0	67	3	1	0	0	316	P-2
(20)	UNDERGROUND LINES	602	546	31	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,672	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**	64,205	58,051	3,269	1,444	2	271	18	3	0	0	1,147	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	9,989	7,448	946	839	35	121	57	54	0	1	488	EXHIBIT 6B
(33)	**TOTAL RETAIL**	9,989	7,448	946	839	35	121	57	54	0	1	488	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,078	1,373	75	401	51	44	56	47	0	12	19	P-3
(38)	OVERHEAD LINES	83,691	70,769	3,955	5,561	383	713	572	311	0	91	1,336	P-1
(39)	UNDERGROUND LINES	814	688	38	54	4	7	6	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,661	8,852	1,035	981	36	149	63	56	0	1	488	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**	**$99,058**	**$81,683**	**$5,103**	**$6,998**	**$473**	**$913**	**$697**	**$417**	**$0**	**$105**	**$2,670**	

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	$7,448	$2,002	$5,445
(2) SMALL GENERAL	946	135	811
(3) GENERAL	839	160	680
(4) GENERAL LARGE	35	11	24
(5) SMALL INDUSTRIAL	121	21	100
(6) MEDIUM INDUSTRIAL	57	17	40
(7) LARGE INDUSTRIAL	54	17	37
(8) PHP	0	0	0
(9) MUNICIPAL	1	1	0
(10) UNMETERED	488	0	488
(11) TOTAL	$9,989	$2,365	$7,625
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)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$4,174	$0	$4,174	$0	$4,174
(2) SMALL GENERAL	0	118	118	0	118
(3) GENERAL	0	608	608	0	608
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) PHP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,174	$795	$4,968.6	$0	$4,968.64
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	$22,238	$14,728	$752	$4,080	$465	$418	$537	$834	$0	$318	$107	D-3A
(5)	HYDRO PRODUCTION	7,686	5,090	260	1,410	161	144	186	288	0	110	37	D-3A
(6)	WIND PRODUCTION	6,164	4,082	208	1,131	129	116	149	231	0	88	30	D-3A
(7)	LM6000 PRODUCTION	3,252	2,154	110	597	68	61	79	122	0	46	16	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,335	884	45	245	28	25	32	50	0	19	6	D-3A
(9)	GENERATION BATTERIES	3,976	2,633	134	729	83	75	96	149	0	57	19	D-3A
(10)	RADIAL TO GENERATION TRANS.	1,469	973	50	270	31	28	35	55	0	21	7	D-3A
(11)	GENERAL PROPERTY	8,182	5,419	277	1,501	171	154	198	307	0	117	39	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	54,302	35,963	1,836	9,963	1,136	1,021	1,312	2,036	0	776	260	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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	25,716	17,031	869	4,718	538	483	621	964	0	367	123	D-3A
(21)	GENERAL PROPERTY	10,639	7,046	360	1,952	222	200	257	399	0	152	51	P-8B
(22)	TOTAL - EHV	36,356	24,077	1,229	6,670	760	683	878	1,363	0	519	174	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	36,356	24,077	1,229	6,670	760	683	878	1,363	0	519	174	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,501	1,027	57	297	18	33	37	16	0	4	14	P-9
(29)	DISTRIBUTION - Other	666	455	25	131	8	15	16	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	8,862	6,061	334	1,751	105	194	217	92	0	25	83	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,325	3,642	201	1,052	63	117	131	55	0	15	50	P-9
(32)	DISTRIBUTION - OH Lines	6,282	4,296	237	1,241	75	138	154	65	0	18	59	P-9
(33)	DISTRIBUTION - UG Lines	655	448	25	129	8	14	16	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	27,744	18,974	1,045	5,482	329	608	680	289	0	78	259	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,482	0	0	0	0	0	0	0	0	0	4,482	Direct
(38)	GENERAL PROPERTY	15,025	10,275	566	2,969	178	329	368	156	0	42	140	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	70,540	45,178	2,488	13,053	784	1,447	1,620	688	0	186	5,097	
(41)													
(42)	**TOTAL DEMAND**	**161,197**	**105,218**	**5,553**	**29,685**	**2,679**	**3,150**	**3,810**	**4,087**	**0**	**1,482**	**5,532**	

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	24,314	13,104	888	5,556	874	638	1,086	1,677	0	298	193	E-1A
(5)	HYDRO PRODUCTION	8,403	4,529	307	1,920	302	220	375	579	0	103	67	E-1A
(6)	WIND PRODUCTION	6,739	3,632	246	1,540	242	177	301	465	0	83	54	E-1A
(7)	LM6000 PRODUCTION	3,556	1,916	130	813	128	93	159	245	0	44	28	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,460	787	53	334	52	38	65	101	0	18	12	E-1A
(9)	GENERATION BATTERIES	4,347	2,343	159	993	156	114	194	300	0	53	35	E-1A
(10)	RADIAL TO GENERATION TRANS.	1,606	866	59	367	58	42	72	111	0	20	13	E-1A
(11)	GENERAL PROPERTY	8,946	4,822	327	2,044	322	235	400	617	0	110	71	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	59,372	31,998	2,167	13,568	2,135	1,557	2,653	4,094	0	729	472	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**59,372**	**31,998**	**2,167**	**13,568**	**2,135**	**1,557**	**2,653**	**4,094**	**0**	**729**	**472**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,495	1,335	76	51	0	10	1	0	0	0	22	P-12
(33)	DISTRIBUTION - Other	663	592	34	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,155	13,533	770	519	1	98	8	2	0	0	224	P-12
(36)	DISTRIBUTION - OH Lines	5,638	5,035	286	193	0	36	3	1	0	0	83	P-12
(37)	DISTRIBUTION - UG Lines	2,231	1,992	113	76	0	14	1	0	0	0	33	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	4,054	3,620	206	139	0	26	2	0	0	0	60	P-12
(40)	DISTRIBUTION -Meters	7,942	7,092	403	272	1	51	4	1	0	0	117	P-12
(41)	GENERAL PROPERTY	10,907	9,739	554	373	1	71	6	1	0	0	161	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	48,084	42,938	2,442	1,646	3	311	27	6	0	0	711	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,251	5,582	317	214	0	40	3	1	0	0	92	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,251	5,582	317	214	0	40	3	1	0	0	92	
(50)													
(51)	**TOTAL CUSTOMER**	**54,335**	**48,520**	**2,760**	**1,860**	**4**	**352**	**30**	**7**	**0**	**0**	**803**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$274,904**	**$185,736**	**$10,480**	**$45,113**	**$4,818**	**$5,059**	**$6,493**	**$8,188**	**$0**	**$2,211**	**$6,807**	

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	629,644	602,234	0.956	5,868	15,602	21,470	0	-	0	175	-	175	13,299	8,346	21,645	12,720	7,982	20,703
(2) SMALL GENERAL	36,434	37,156	1.020	322	876	1,198	0	-	0	9	-	9	742	465	1,207	756	475	1,231
(3) GENERAL	154,608	158,234	1.023	1,709	359	2,067	0	-	0	49	-	49	1,300	816	2,116	1,331	835	2,166
(4) GENERAL LARGE	17,812	18,202	1.022	153	0	153	0	-	0	6	-	6	97	61	158	99	62	162
(5) SMALL INDUSTRIAL	17,324	17,752	1.025	189	67	256	0	-	0	5	-	5	160	101	261	164	103	267
(6) MEDIUM INDUSTRIAL	22,697	23,231	1.024	224	3	228	0	-	0	6	-	6	144	90	234	147	92	239
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	19,938	20,098	1.008				0	-	0	10	-	10	6	4	10	6	4	10
(9) DISTR. CUSTOMERS	1,716	10,485	6.111	124	1	124							76	48	124	466	293	759
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,392	8,530	1.016	36	0	36	0	-	0	4	-	4	25	15	40	25	16	41
(12) UNMETERED	15,915	15,834	0.995	80	316	396	0	-	0	1	-	1	244	153	397	243	152	395
(13) SUB-TOTAL	922,765	901,271	0.977	8,704	17,224	25,927	0	-	0	265	-	265	16,093	10,099	26,192	15,958	10,014	25,972
BELOW-THE-LINE CLASSES																		
(14) SHORE POWER	NA	NA	1.000	NA	NA	1	NA	NA	-	NA	NA	-	1	1	1	1	1	1
(15) GEN.REPL./LOAD FOLL.	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(16) ELIADC	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(17) BUTU	NA	NA	1.000	NA	NA	-	NA	NA	-	NA	NA	-	-	-	-	-	-	-
(18) REAL TIME PRICING	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	0	0	0	0	0	0	0
(19) OATT	NA	NA	1.000	NA	NA	-	NA	NA	0	NA	NA	1	1	0	1	1	0	1
(20) SUB-TOTAL						1			0			1	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	25,929	NA	NA	0	NA	NA	266	16,095	10,100	26,195	15,959	10,015.2	25,975

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)							Unit Cost		
		(Source Exh. 3)	Variable	Fixed Costs								
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$795,963	$364,480.3	$38,433	$56,496	$27,892	$122,821	$487,301	5,213,777	---	9.346	---
(2)	Reliability (Demand)	697,470	$118,691.5	47,133	66,361	24,441	137,936	256,627	11,807,265	$21.735	---	---
(3)	**Total Generation**	$1,493,432	$483,172	$85,567	$122,857	$52,333	$260,757	$743,929		$21.735	9.346	$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		6,802,319									
(7)	kW 12 NCP		11,807,265									
(8)	Unit Cost (cents/kW.h)		9.267	1.641	2.356	1.004	5.001	14.269				
	Transmission/Distribution											
(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	649,395	0	24,474	45,111	22,756	92,342	92,342	11,807,265	$7.821	---	---
(13)	**Total Transmission**	$649,395	$0	$24,474	$45,111	$22,756	$92,342	$92,342		$7.821	-	$0.000
(14)	Delivery -- Dist. (Demand)	700,104	0	$12,257	67,764	24,533	104,554	104,554	11,807,265	$8.855	---	---
(15)	Delivery -- Dist. (Customer)	726,035	0	$47,976	66,351	25,442	139,768	139,768	5,867,114	---	---	$23.822
(16)	**Total Distribution**	1,426,139	0	60,233	134,115	49,975	244,323	244,323		$8.855	-	$23.822
(17)	**Total Transmission/Distribution**	$2,075,534	$0	$84,707	$179,226	$72,731	$336,664	$336,664		$16.676	-	$23.822
(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	1.625	3.438	1.395	6.457	6.457				
	Retail											
(20)	Customer -- Field		0	$4,148			$4,148	$4,148	5,867,114	0.000	0.000	$0.707
(21)	Customer -- Head Office	159,493	0	1,643	9,698	5,698	17,039	17,039	5,867,114	0.000	0.000	$2.904
(22)	**Total Customer**	159,493	0	5,791	9,698	5,698	21,187	21,187	5,867,114	$0.000	-	$3.611
(23)	Marketing		0	11,036			11,036	11,036	5,867,114	0.000	0.000	$1.881
(24)	**Total Retail**	$159,493	$0	$16,827	$9,698	$5,698	$32,223	32,223	5,867,114	0	-	$5.492
(25)	Total Customers x 12 months		---	5,867,114			5,867,114	5,867,114				
(26)	Unit Cost ($/month)		---	$2.868			$2.868	$2.868				
(27)	**TOTAL**	**$3,728,458**	**$483,171.8**	**$187,101**	**$311,781**	**$130,763**	**$629,644**	**$1,112,816**		$38.411	9.346	$29.314
(28)	**Unit Cost (cents/kW.h)**		**9.267**	**3.589**	**5.980**	**2.508**	**12.077**	**21.344**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,909	$24,872	$2,632	$3,826	$1,889	$8,348	$33,220	353,434	---	9.399	---
(2)	Reliability (Demand)	35,606	$6,059	2,439	3,388	1,248	7,075	13,134	748,952	$17.536	---	---
(3)	**Total Generation**	$89,515	$30,932	$5,071	$7,214	$3,137	$15,422	$46,354		$17.536	9.399	$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)		8.752	1.435	2.041	0.888	4.364	13.115				
	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	33,152	0	1,257	2,303	1,162	4,721	4,721	748,952	$6.304	---	---
(13)	**Total Transmission**	$33,152	$0	$1,257	$2,303	$1,162	$4,721	$4,721		$6.304	-	$0.000
(14)	Delivery -- Dist. (Demand)	38,554	0	676	3,732	1,351	5,759	5,759	748,952	$7.689	---	---
(15)	Delivery -- Dist. (Customer)	41,269	0	2,715	3,773	1,446	7,934	7,934	329,312	---	---	$24.093
(16)	**Total Distribution**	79,823	0	3,391	7,505	2,797	13,693	13,693		$7.689	-	$24.093
(17)	**Total Transmission/Distribution**	$112,974	$0	$4,647	$9,808	$3,959	$18,414	$18,414		$13.993	-	$24.093
(18)	kW.h Sold		---	353,434	353,434	353,434	353,434	353,434				
(19)	Unit Cost (cents/kW.h)		0.000	1.315	2.775	1.120	5.210	5.210				
	Retail											
(20)	Customer -- Field		0	$811			$811	$811	329,312	0.000	0.000	$2.463
(21)	Customer -- Head Office	10,725	0	199	539	305	1,043	1,043	329,312	0.000	0.000	$3.169
(22)	**Total Customer**	10,725	0	1,010	539	305	1,854	1,854	329,312	$0.000	-	$5.632
(23)	Marketing		0	743			743	743	329,312	0.000	0.000	$2.256
(24)	**Total Retail**	$10,725	$0	$1,753	$539	$305	$2,597	2,597	329,312	0	-	$7.888
(25)	Total Customers x 12 months		---	329,312			329,312	329,312				
(26)	Unit Cost ($/month)		---	$5.323			$5.323	$5.323				
(27)	**TOTAL**	**$213,214**	**$30,932**	**$11,472**	**$17,561**	**$7,401**	**$36,434**	**$67,365**		$31.529	9.399	$31.981
(28)	**Unit Cost (cents/kW.h)**		**8.752**	**3.246**	**4.969**	**2.094**	**10.309**	**19.060**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$337,506	$156,301	$16,415	$23,955	$11,827	$52,197	$208,498	2,219,406	---	9.394	---
(2)	Reliability (Demand)	193,216	$32,880	13,222	18,384	6,771	38,376	71,257	4,096,798	$17.393	---	---
(3)	**Total Generation**	$530,721	$189,181	$29,637	$42,339	$18,598	$90,574	$279,755		$17.393	9.394	$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)		8.524	1.335	1.908	0.838	4.081	12.605				
	Transmission/Distribution											
(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	179,898	0	6,815	12,497	6,304	25,616	25,616	4,096,798	$6.253	---	---
(13)	**Total Transmission**	$179,898	$0	$6,815	$12,497	$6,304	$25,616	$25,616		$6.253	-	$0.000
(14)	Delivery -- Dist. (Demand)	202,290	0	3,597	19,578	7,089	30,264	30,264	4,096,798	$7.387	---	---
(15)	Delivery -- Dist. (Customer)	27,191	0	1,299	2,528	953	4,780	4,780	134,880	---	---	$35.441
(16)	**Total Distribution**	229,482	0	4,896	22,107	8,042	35,044	35,044		$7.387	-	$35.441
(17)	**Total Transmission/Distribution**	$409,380	$0	$11,711	$34,604	$14,346	$60,660	$60,660		$13.640	-	$35.441
(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	0.528	1.559	0.646	2.733	2.733				
	Retail											
(20)	Customer -- Field		0	$795			$795	$795	134,880	0.000	0.000	$5.893
(21)	Customer -- Head Office	21,123	0	307	689	702	1,698	1,698	134,880	0.000	0.000	$12.591
(22)	**Total Customer**	21,123	0	1,102	689	702	2,493	2,493	134,880	$0.000	-	$18.484
(23)	Marketing		0	881			881	881	134,880	0.000	0.000	$6.530
(24)	**Total Retail**	$21,123	$0	$1,983	$689	$702	$3,374	3,374	134,880	0	-	$25.014
(25)	Total Customers x 12 months		---	134,880			134,880	134,880				
(26)	Unit Cost ($/month)		---	$14.702			$14.702	$14.702				
(27)	**TOTAL**	**$961,224**	**$189,181**	**$43,331**	**$77,632**	**$33,645**	**$154,608**	**$343,789**		$31.033	9.394	$60.455
(28)	**Unit Cost (cents/kW.h)**		**8.524**	**1.952**	**3.498**	**1.516**	**6.966**	**15.490**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,102	$24,804	$2,538	$3,769	$1,861	$8,168	$32,972	358,568	---	9.196	---
(2)	Reliability (Demand)	22,024	$3,748	1,479	2,096	772	4,346	8,094	638,846	$12.669	---	---
(3)	**Total Generation**	$75,126	$28,552	$4,017	$5,865	$2,633	$12,514	$41,066		$12.669	9.196	$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)		7.963	1.120	1.636	0.734	3.490	11.453				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	358,568	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	358,568		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	638,846	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	20,506	0	771	1,424	719	2,914	2,914	638,846	$4.561	---	---
(13)	**Total Transmission**	$20,506	$0	$771	$1,424	$719	$2,914	$2,914		$4.561	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,220	0	353	1,177	428	1,958	1,958	638,846	$3.066	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.058
(16)	**Total Distribution**	12,274	0	355	1,182	430	1,967	1,967		$3.066	-	$37.058
(17)	**Total Transmission/Distribution**	$32,780	$0	$1,126	$2,607	$1,149	$4,881	$4,881		$7.627	-	$37.058
(18)	kW.h Sold		---	358,568	358,568	358,568	358,568	358,568				
(19)	Unit Cost (cents/kW.h)		0.000	0.314	0.727	0.320	1.361	1.361				
	Retail											
(20)	Customer -- Field		0	$31			$31	$31	240	0.000	0.000	$128.366
(21)	Customer -- Head Office	2,247	0	191	53	80	324	324	240	0.000	0.000	$1,350.995
(22)	**Total Customer**	2,247	0	222	53	80	355	355	240	$0.000	-	$1,479.361
(23)	Marketing		0	63			63	63	240	0.000	0.000	$260.799
(24)	**Total Retail**	$2,247	$0	$284	$53	$80	$418	418	240	0	-	$1,740.160
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,185.141			$1,185.141	$1,185.141				
(27)	**TOTAL**	**$110,154**	**$28,552**	**$5,427**	**$8,524**	**$3,861**	**$17,812**	**$46,365**		$20.296	9.196	$1,777.218
(28)	**Unit Cost (cents/kW.h)**		**7.963**	**1.513**	**2.377**	**1.077**	**4.968**	**12.931**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$38,728	$17,982	$1,883	$2,749	$1,357	$5,989	$23,971	255,142	---	9.395	---
(2)	Reliability (Demand)	19,792	$3,368	1,357	1,883	694	3,934	7,302	488,281	$14.954	---	---
(3)	**Total Generation**	$58,521	$21,350	$3,240	$4,632	$2,051	$9,922	$31,273		$14.954	9.395	$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)		8.368	1.270	1.815	0.804	3.889	12.257				
	Transmission/Distribution											
(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	18,428	0	699	1,280	646	2,625	2,625	488,281	$5.375	---	---
(13)	**Total Transmission**	$18,428	$0	$699	$1,280	$646	$2,625	$2,625		$5.375	-	$0.000
(14)	Delivery -- Dist. (Demand)	22,419	0	397	2,170	786	3,352	3,352	488,281	$6.865	---	---
(15)	Delivery -- Dist. (Customer)	5,140	0	237	478	180	895	895	25,219	---	---	$35.498
(16)	**Total Distribution**	27,559	0	634	2,648	966	4,247	4,247		$6.865	-	$35.498
(17)	**Total Transmission/Distributior**	$45,987	$0	$1,332	$3,928	$1,611	$6,872	$6,872		$12.240	-	$35.498
(18)	kW.h Sold		---	255,142	255,142	255,142	255,142	255,142				
(19)	Unit Cost (cents/kW.h)		0.000	0.522	1.540	0.632	2.693	2.693				
	Retail											
(20)	Customer -- Field		0	$117			$117	$117	25,219	0.000	0.000	$4.635
(21)	Customer -- Head Office	2,736	0	106	101	88	294	294	25,219	0.000	0.000	$11.669
(22)	**Total Customer**	2,736	0	223	101	88	411	411	25,219	$0.000	-	$16.304
(23)	Marketing		0	118			118	118	25,219	0.000	0.000	$4.693
(24)	**Total Retail**	$2,736	$0	$341	$101	$88	$530	530	25,219	0	-	$20.997
(25)	Total Customers x 12 months		---	25,219			25,219	25,219				
(26)	Unit Cost ($/month)		---	$13.520			$13.520	$13.520				
(27)	**TOTAL**	**$107,243**	**$21,350**	**$4,913**	**$8,661**	**$3,750**	**$17,324**	**$38,674**		$27.194	9.395	$56.495
(28)	**Unit Cost (cents/kW.h)**		**8.368**	**1.926**	**3.395**	**1.470**	**6.790**	**15.158**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$65,982	$30,695	$3,155	$4,683	$2,312	$10,150	$40,845	438,585	---	9.313	---
(2)	Reliability (Demand)	25,442	$4,330	1,708	2,421	892	5,020	9,350	694,524	$13.462	---	---
(3)	**Total Generation**	$91,424	$35,025	$4,863	$7,104	$3,204	$15,170	$50,195		$13.462	9.313	$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)		7.986	1.109	1.620	0.730	3.459	11.445				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	438,585	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	438,585		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	694,524	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	23,688	0	890	1,646	830	3,366	3,366	694,524	$4.846	---	---
(13)	**Total Transmission**	$23,688	$0	$890	$1,646	$830	$3,366	$3,366		$4.846	-	$0.000
(14)	Delivery -- Dist. (Demand)	25,127	0	476	2,430	880	3,787	3,787	694,524	$5.453	---	---
(15)	Delivery -- Dist. (Customer)	439	0	16	41	15	72	72	2,105	---	---	$34.285
(16)	**Total Distribution**	25,566	0	492	2,472	896	3,859	3,859		$5.453	-	$34.285
(17)	**Total Transmission/Distribution**	$49,254	$0	$1,382	$4,117	$1,726	$7,225	$7,225		$10.299	-	$34.285
(18)	kW.h Sold		---	438,585	438,585	438,585	438,585	438,585				
(19)	Unit Cost (cents/kW.h)		0.000	0.315	0.939	0.394	1.647	1.647				
	Retail											
(20)	Customer -- Field		0	$56			$56	$56	2,105	0.000	0.000	$26.709
(21)	Customer -- Head Office	4,150	0	-94	100	147	154	154	2,105	0.000	0.000	$72.964
(22)	**Total Customer**	4,150	0	-38	100	147	210	210	2,105	$0.000	-	$99.673
(23)	Marketing		0	92			92	92	2,105	0.000	0.000	$43.527
(24)	**Total Retail**	$4,150	$0	$54	$100	$147	$301	301	2,105	0	-	$143.200
(25)	Total Customers x 12 months		---	2,105			2,105	2,105				
(26)	Unit Cost ($/month)		---	$25.480			$25.480	$25.480				
(27)	**TOTAL**	**$144,829**	**$35,025**	**$6,298**	**$11,322**	**$5,077**	**$22,697**	**$57,722**		$23.761	9.313	$177.485
(28)	**Unit Cost (cents/kW.h)**		**7.986**	**1.436**	**2.581**	**1.158**	**5.175**	**13.161**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : LARGE INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$101,836	$47,490	$4,868	$7,228	$3,569	$15,664	$63,154	697,603	---	9.053	---
(2)	Reliability (Demand)	39,492	$6,721	2,651	-7,408	1,384	-3,373	3,348	1,151,424	$2.908	---	---
(3)	**Total Generation**	$141,328	$54,210	$7,519	-$180	$4,952	$12,292	$66,502		$2.908	9.053	$0.000
(4)	MWh Sales		697,603	697,603	697,603	697,603	697,603	697,603				
(5)	MWh Energy Requirement		722,194									
(6)	kW 3 CP		246,525									
(7)	kW 12 NCP		1,151,424									
(8)	Unit Cost (cents/kW.h)		7.771	1.078	-0.026	0.710	1.762	9.533				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	697,603	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	697,603		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,151,424	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	36,770	0	1,382	2,554	1,289	5,225	5,225	1,151,424	$4.538	---	---
(13)	**Total Transmission**	$36,770	$0	$1,382	$2,554	$1,289	$5,225	$5,225		$4.538	-	$0.000
(14)	Delivery -- Dist. (Demand)	10,712	0	292	1,033	375	1,700	1,700	1,151,424	$1.477	---	---
(15)	Delivery -- Dist. (Customer)	96	0	3	9	3	15	15	434	---	---	$35.498
(16)	**Total Distribution**	10,808	0	295	1,042	379	1,716	1,715.60		$1.477	-	$35.498
(17)	**Total Transmission/Distributior**	$47,578	$0	$1,677	$3,596	$1,667	$6,940	$6,940		$6.015	-	$35.498
(18)	kW.h Sold		---	697,603	697,603	697,603	697,603	697,603				
(19)	Unit Cost (cents/kW.h)		0.000	0.240	0.515	0.239	0.995	0.995				
	Retail											
(20)	Customer -- Field		0	$54			$54	$54	434	0.000	0.000	$124.317
(21)	Customer -- Head Office	4,119	0	312	97	147	557	557	434	0.000	0.000	$1,282.410
(22)	**Total Customer**	4,119	0	366	97	147	611	611	434	$0.000	-	$1,406.727
(23)	Marketing		0	96			96	96	434	0.000	0.000	$220.103
(24)	**Total Retail**	$4,119	$0	$462	$97	$147	$706	706	434	0	-	$1,626.830
(25)	Total Customers x 12 months		---	434			434	434				
(26)	Unit Cost ($/month)		---	$1,064.232			$1,064.232	$1,064.232				
(27)	**TOTAL**	**$193,025**	**$54,210**	**$9,658**	**$3,513**	**$6,767**	**$19,938**	**$74,149**		$8.923	9.053	$1,662.328
(28)	**Unit Cost (cents/kW.h)**		**7.771**	**1.384**	**0.504**	**0.970**	**2.858**	**10.629**				

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	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(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				
	Transmission/Distribution											
(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)	0	0	0	0	0	0	0	0	---	---	NA
(16)	**Total Distribution**	0	0	0	0	0	0	0		$0.000	-	$0.000
(17)	**Total Transmission/Distributior**	$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				
	Retail											
(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)	**Total Customer**	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)	**Total Retail**	$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)	**TOTAL**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		$0.000	0.000	$0.000
(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, 2026

CLASS : MUNICIPAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$18,127	$8,277	$868	$1,287	$635	$2,789	$11,066	124,528	---	8.887	---
(2)	Reliability (Demand)	15,047	$2,561	1,010	1,432	527	2,969	5,530	288,787	$19.149	---	---
(3)	**Total Generation**	$33,174	$10,838	$1,878	$2,718	$1,162	$5,759	$16,596		$19.149	8.887	$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)		8.703	1.508	2.183	0.934	4.624	13.327				
	Transmission/Distribution											
(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	14,010	0	527	973	491	1,991	1,991	288,787	$6.894	---	---
(13)	**Total Transmission**	$14,010	$0	$527	$973	$491	$1,991	$1,991		$6.894	-	$0.000
(14)	Delivery -- Dist. (Demand)	2,905	0	84	280	102	466	466	288,787	$1.612	---	---
(15)	Delivery -- Dist. (Customer)	3	0	0	0	0	0	0	12	---	---	$38.123
(16)	**Total Distribution**	2,908	0	84	280	102	466	466		$1.612	-	$38.123
(17)	**Total Transmission/Distributior**	$16,918	$0	$611	$1,253	$593	$2,457	$2,457		$8.506	-	$38.123
(18)	kW.h Sold		---	124,528	124,528	124,528	124,528	124,528				
(19)	Unit Cost (cents/kW.h)		0.000	0.490	1.006	0.476	1.973	1.973				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	12	0.000	0.000	$106.822
(21)	Customer -- Head Office	773	0	122	18	28	168	168	12	0.000	0.000	$14,002.899
(22)	**Total Customer**	773	0	124	18	28	169	169	12	$0.000	-	$14,109.721
(23)	Marketing		0	7			7	7	12	0.000	0.000	$590.624
(24)	**Total Retail**	$773	$0	$131	$18	$28	$176	176	12	0	-	$14,700.345
(25)	Total Customers x 12 months		---	12			12	12				
(26)	Unit Cost ($/month)		---	$10,889.627			$10,889.627	$10,889.627				
(27)	**TOTAL**	**$50,865**	**$10,838**	**$2,619**	**$3,990**	**$1,783**	**$8,392**	**$19,229**		$27.655	8.887	$14,738.468
(28)	**Unit Cost (cents/kW.h)**		**8.703**	**2.103**	**3.204**	**1.432**	**6.739**	**15.442**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : UNMETERED

		RATE BASE	COSTS (Source Exh 6)							Unit Cost		
			Variable Fuel	Fixed Operating	Fixed Capital	Fixed Return	Fixed Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,743	$5,458	$561	$833	$411	$1,806	$7,264	77,000	---	9.434	---
(2)	Reliability (Demand)	5,049	$859	339	480	177	996	1,856	206,936	$8.967	---	---
(3)	**Total Generation**	$16,792	$6,317	$900	$1,314	$588	$2,803	$9,120		$8.967	9.434	$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)		8.204	1.169	1.706	0.764	3.640	11.844				
	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	4,701	0	177	327	165	668	668	206,936	$3.228	---	---
(13)	**Total Transmission**	$4,701	$0	$177	$327	$165	$668	$668		$3.228	-	$0.000
(14)	Delivery -- Dist. (Demand)	45,155	0	963	6,550	1,582	9,095	9,095	206,936	$43.953	---	---
(15)	Delivery -- Dist. (Customer)	12,172	0	942	1,102	427	2,470	2,470	118,832	---	---	$20.787
(16)	**Total Distribution**	57,327	0	1,905	7,652	2,009	11,566	11,566		$43.953	-	$20.787
(17)	**Total Transmission/Distribution**	$62,028	$0	$2,081	$7,979	$2,174	$12,234	$12,234		$47.181	-	$20.787
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.703	10.362	2.823	15.888	15.888				
	Retail											
(20)	Customer -- Field		0	$483			$483	$483	118,832	0.000	0.000	$4.062
(21)	Customer -- Head Office	1,504	0	-247	134	54	-60	-60	118,832	0.000	0.000	-$0.503
(22)	**Total Customer**	1,504	0	235	134	54	423	423	118,832	$0.000	-	$3.559
(23)	Marketing		0	456			456	456	118,832	0.000	0.000	$3.838
(24)	**Total Retail**	$1,504	$0	$691	$134	$54	$879	879	118,832	0	-	$7.397
(25)	Total Customers x 12 months		---	118,832			118,832	118,832				
(26)	Unit Cost ($/month)		---	$5.819			$5.819	$5.819				
(27)	**TOTAL**	**$80,324**	**$6,317**	**$3,673**	**$9,427**	**$2,816**	**$15,915**	**$22,233**		$56.148	9.434	$28.184
(28)	**Unit Cost (cents/kW.h)**		**8.204**	**4.770**	**12.242**	**3.657**	**20.669**	**28.874**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,476,895	$680,359.497	$71,353	$104,826	$51,754	$227,933	$908,292	9,738,043	---	9.327	---
(2)	Reliability (Demand)	1,053,139	$179,217.348	71,339	89,037	36,904	197,279	376,497	20,121,813	$18.711	---	---
(3)	**Total Generation**	$2,530,033	$859,576.845	$142,691	$193,863	$88,658	$425,212	$1,284,789		$18.711	9.327	$0.000
(4)	MWh Sales		9,738,043	9,738,043	9,738,043	9,738,043	9,738,043	9,738,043				
(5)	MWh Energy Requirement		10,473,789									
(6)	kW 3 CP		9,022,524									
(7)	kW 12 NCP		20,121,813									
(8)	Unit Cost (cents/kW.h)		8.827	1.465	1.991	0.910	4.367	13.194				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	9,738,043	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	9,738,043		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	20,121,813	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	980,549	0	36,991	68,116	34,361	139,467	139,467	20,121,813	$6.931	---	---
(13)	**Total Transmission**	$980,549	$0	$36,991	$68,116	$34,361	$139,467	$139,467		$6.931	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,059,485	0	19,095	104,714	37,127	160,936	160,936	20,121,813	$7.998	---	---
(15)	Delivery -- Dist. (Customer)	812,399	0	53,189	74,288	28,468	155,945	155,945	6,478,148	---	---	$24.073
(16)	**Total Distribution**	1,871,885	0	72,284	179,002	65,595	316,881	316,881		$7.998	-	$24.073
(17)	**Total Transmission/Distribution**	$2,852,433	$0	$109,275	$247,118	$99,956	$456,348	$456,348		$14.929	-	$24.073
(18)	kW.h Sold		---	9,738,043	9,738,043	9,738,043	9,738,043	9,738,043				
(19)	Unit Cost (cents/kW.h)		---	1.122	2.538	1.026	4.686	4.686				
	Retail											
(20)	Customer -- Field		0	$6,495	0	0	$6,495	$6,495	6,478,148	0.000	0.000	$1.003
(21)	Customer -- Head Office	206,870	0	2,540	11,429	7,249	21,218	21,218	6,478,148	0.000	0.000	$3.275
(22)	**Total Customer**	206,870	0	9,035	11,429	7,249	27,713	27,713	6,478,148	$0.000	-	$4.278
(23)	Marketing		0	13,491	0	0	13,491	13,491	6,478,148	0.000	0.000	$2.083
(24)	**Total Retail**	$206,870	$0	$22,526	$11,429	$7,249	$41,205	41,205	6,478,148	0	-	$6.361
(25)	Total Customers x 12 months		---	6,478,148			6,478,148	6,478,148				
(26)	Unit Cost ($/month)		---	$3.477			$3.477	$3.477				
(27)	**TOTAL**	**$5,589,337**	**$859,576.845**	**$274,492**	**$452,410**	**$195,863**	**$922,765**	**$1,782,342**		$33.640	9.327	$30.434
(28)	**Unit Cost (cents/kW.h)**		**8.827**	**2.819**	**4.646**	**2.011**	**9.476**	**18.303**				

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	$1,063,860
(4)	SMALL GENERAL	68,733
(5)	GENERAL	353,226
(6)	LARGE GENERAL	47,694
(7)	SMALL INDUSTRIAL	39,777
(8)	MEDIUM INDUSTRIAL	59,451
(9)	LARGE INDUSTRIAL	76,124
(10)	ELI 2P-RTP	0
(11)	MUNICIPAL	19,666
(12)	UNMETERED	22,087
(13)	SUB-TOTAL	**1,750,617.2**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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	**70,832,087**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**72,582,704**
(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	831
(37)	OTHER REVENUE	4,496
(38)	**TOTAL**	**44,848.6**
(39)	**TOTAL REVENUE**	**72,627,552**
(40)	**TOTAL OPERATING EXPENSES**	**$1,714,970**
(41)	RETAINED EARNINGS	$70,912,582

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,301,476	1,623,412	90,137	463,243	0	51,748	50,809	0	0	0	22,128	
(2) % RESPONSIBILITY	100.00%	70.54%	3.92%	20.13%	0.00%	2.25%	2.21%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,563,491	1,695,654	92,696	498,074	63,137	54,715	69,905	51,187	0	15,010	23,113	
(4) % RESPONSIBILITY	100.00%	66.15%	3.62%	19.43%	2.46%	2.13%	2.73%	2.00%	0.00%	0.59%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,595,216	1,714,475	93,355	501,013	63,238	55,044	70,072	59,615	0	15,035	23,369	
(6) % RESPONSIBILITY		66.06%	3.60%	19.31%	2.44%	2.12%	2.70%	2.30%	0.00%	0.58%	0.90%	D-2B
(7) 3 CP DEMAND	6,574,043	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	0	93,931	31,520	
(8) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,574,043	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	0	93,931	31,520	
(10) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,574,043	4,353,838	222,264	1,206,116	137,482	123,550	158,818	246,525	0	93,931	31,520	
(12) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	D-4
(13) MW.h GEN. & PURCH.	10,473,789	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	0	128,550	83,275	
(14) % RESPONSIBILITY	100.00%	53.89%	3.65%	22.85%	3.60%	2.62%	4.47%	6.90%	0.00%	1.23%	0.80%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,473,789	5,644,779	382,310	2,393,511	376,587	274,652	467,931	722,194	0	128,550	83,275	
(16) % RESPONSIBILITY	100.00%	53.89%	3.65%	22.85%	3.60%	2.62%	4.47%	6.90%	0.00%	1.23%	0.80%	E-1B
(17) AVERAGE CUSTOMERS	539,846	488,926	27,443	11,240	20	2,102	175	36	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	529,710	488,926	27,443	11,240	-	2,102	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	-	100	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	3,446,493	2,974,413	199,098	130,997	243	20,815	2,222	414	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	1,723,152,340	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	0	6,000,854	53,281,186	
(13) % RESPONSIBILITY	100.00%	56.31%	3.98%	21.98%	3.05%	2.43%	4.16%	4.65%	0.00%	0.35%	3.09%	
(14) % RESPONSIBILITY	100.00%	81.80%	5.51%	6.53%	0.46%	0.88%	0.68%	0.71%	0.00%	0.05%	3.38%	C-3
(15) CUSTOMER SECONDARY	539,613	488,926	27,443	11,240	0	2,102	0	0	0	0	9,903	
(16) % RESPONSIBILITY	100.00%	90.61%	5.09%	2.08%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	1.84%	C-4
(17) CUSTOMER PRIMARY	539,838	488,926	27,443	11,240	20	2,102	175	28	0	1	9,903	
(18) % RESPONSIBILITY	100.00%	90.57%	5.08%	2.08%	0.00%	0.39%	0.03%	0.01%	0.00%	0.00%	1.83%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,214	2,974,413	199,098	130,997	243	20,815	2,222	414	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	1,669,871,154	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	0	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	58.10%	4.10%	22.68%	3.15%	2.50%	4.30%	4.80%	0.00%	0.36%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.68%	5.70%	6.75%	0.48%	0.91%	0.70%	0.73%	0.00%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	527,766	476,846	27,443	11,240	20	2,102	175	36	0	1	9,903	
(25) % RESPONSIBILITY	100.00%	90.35%	5.20%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,068		199,098	130,997	243	20,815	2,222	414	-	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.18%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.06%	
(28) REVENUE	746,880		68,515	378,788	52,607	41,802	71,721	80,165	-	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	9.17%	50.72%	7.04%	5.60%	9.60%	10.73%	0.00%	0.00%	7.13%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	31.2%	1.1%	4.6%	1.8%	1.7%	0.0%	0.0%	22.4%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.64%	8.92%	0.31%	1.31%	0.53%	0.48%	0.00%	0.00%	6.39%	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.	$209,262	$141,071	$7,748	$41,081	$3,667	$4,535	$5,393	$2,973	$0	$872	$1,923	
(2) % RESPONSIBILITY	100.00%	67.41%	3.70%	19.63%	1.75%	2.17%	2.58%	1.42%	0.00%	0.42%	0.92%	P-1
(3) POLE&WIRE INV.-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(4) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$393,210	$262,605	$14,368	$76,610	$8,153	$8,439	$10,363	$7,154	$0	$1,938	$3,579	
(6) % RESPONSIBILITY	100.00%	66.78%	3.65%	19.48%	2.07%	2.15%	2.64%	1.82%	0.00%	0.49%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$425,331	$385,285	$21,625	$8,857	$9	$1,656	$80	$13	$0	$0	$7,804	
(8) % RESPONSIBILITY	100.00%	90.58%	5.08%	2.08%	0.00%	0.39%	0.02%	0.00%	0.00%	0.00%	1.83%	P-4
(9) SUBST. INVEST.-DMD.	$183,948	$121,533	$6,620	$35,530	$4,486	$3,903	$4,971	$4,181	$0	$1,067	$1,657	
(10) % RESPONSIBILITY	100.00%	66.07%	3.60%	19.32%	2.44%	2.12%	2.70%	2.27%	0.00%	0.58%	0.90%	P-5
(11) METER INVEST.-CUST	$70,426	$59,184	$3,759	$5,958	$34	$1,161	$265	$64	$0	$2	$0	
(12) % RESPONSIBILITY	100.00%	84.04%	5.34%	8.46%	0.05%	1.65%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$894,422	$592,355	$30,240	$164,096	$18,705	$16,809	$21,608	$33,541	$0	$12,780	$4,288	
(14) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$844,620	$559,372	$28,556	$154,959	$17,663	$15,873	$20,405	$31,673	$0	$12,068	$4,050	
(18) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-8B
(19) DEMAND - DIST. PLANT	$862,966	$590,189	$32,502	$170,515	$10,236	$18,898	$21,164	$8,982	$0	$2,434	$8,045	
(20) % RESPONSIBILITY	100.00%	68.39%	3.77%	19.76%	1.19%	2.19%	2.45%	1.04%	0.00%	0.28%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$977,941	$527,055	$35,696	$223,483	$35,162	$25,644	$43,691	$67,431	$0	$12,003	$7,775	
(24) % RESPONSIBILITY	100.00%	53.89%	3.65%	22.85%	3.60%	2.62%	4.47%	6.90%	0.00%	1.23%	0.80%	P-10
(25) ENERGY - TRANS. PLT. - HV	$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%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$652,012	$582,231	$33,116	$22,314	$45	$4,219	$364	$80	$0	$2	$9,640	
(30) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-12
(31) CUSTOMER - RETAIL PLANT	$652,012	$582,231	$33,116	$22,314	$45	$4,219	$364	$80	$0	$2	$9,640	
(32) % RESPONSIBILITY	100.00%	89.30%	5.08%	3.42%	0.01%	0.65%	0.06%	0.01%	0.00%	0.00%	1.48%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,053,139	$697,470	$35,606	$193,216	$22,024	$19,792	$25,442	$39,492	$0	$15,047	$5,049	
(34) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$980,549	$649,395	$33,152	$179,898	$20,506	$18,428	$23,688	$36,770	$0	$14,010	$4,701	
(38) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,024,274	$700,104	$38,554	$202,290	$12,220	$22,419	$25,127	$10,712	$0	$2,905	$9,944	
(40) % RESPONSIBILITY	100.00%	68.35%	3.76%	19.75%	1.19%	2.19%	2.45%	1.05%	0.00%	0.28%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$35,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,211	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,476,895	$795,963	$53,909	$337,506	$53,102	$38,728	$65,982	$101,836	$0	$18,127	$11,743	
(44) % RESPONSIBILITY	100.00%	53.89%	3.65%	22.85%	3.60%	2.62%	4.47%	6.90%	0.00%	1.23%	0.80%	P-17

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.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18A
(3) TOT.RATE BASE-ENG. (EHV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(4) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-18B
(5) TOT. RATE BASE-CUST. (DIST.)	$812,399	$726,035	$41,269	$27,191	$55	$5,140	$439	$96	$0	$3	$12,172	
(6) % RESPONSIBILITY	100.00%	89.37%	5.08%	3.35%	0.01%	0.63%	0.05%	0.01%	0.00%	0.00%	1.50%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$202,906	$159,493	$8,542	$19,652	$2,244	$2,458	$4,126	$4,114	$0	$773	$1,504	
(8) % RESPONSIBILITY	100.00%	78.60%	4.21%	9.69%	1.11%	1.21%	2.03%	2.03%	0.00%	0.38%	0.74%	P-20
(9) POLES - DEMAND	103,841	70,616	3,887	20,483	1,475	2,267	2,604	1,196	0	351	963	
(10) % RESPONSIBILITY	100.0%	68.0%	3.7%	19.7%	1.4%	2.2%	2.5%	1.2%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	295,546	267,712	15,026	6,154	7	1,151	63	10	0	0	5,422	
(12) % RESPONSIBILITY	100.0%	90.6%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$52,958	$35,073	$1,790	$9,716	$1,107	$995	$1,279	$1,986	$0	$757	$254	
(14) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$265	$175	$9	$49	$6	$5	$6	$10	$0	$4	$1	
(18) % RESPONSIBILITY	100.00%	66.23%	3.38%	18.35%	2.09%	1.88%	2.42%	3.75%	0.00%	1.43%	0.48%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,863	$16,184	$888	$4,714	$436	$520	$622	$359	$0	$104	$1,035	
(20) % RESPONSIBILITY	100.00%	65.09%	3.57%	18.96%	1.75%	2.09%	2.50%	1.45%	0.00%	0.42%	4.16%	O-3
(21) ENG. - OPER.EXP. - GEN.	$57,903	$31,206	$2,114	$13,232	$2,082	$1,518	$2,587	$3,993	$0	$711	$460	
(22) % RESPONSIBILITY	100.00%	53.89%	3.65%	22.85%	3.60%	2.62%	4.47%	6.90%	0.00%	1.23%	0.80%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$64,205	$58,051	$3,269	$1,444	$2	$271	$18	$3	$0	$0	$1,147	
(28) % RESPONSIBILITY	100.00%	90.41%	5.09%	2.25%	0.00%	0.42%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$31,625	$23,553	$2,038	$3,279	$390	$452	$446	$630	$0	$156	$680	
(30) % RESPONSIBILITY	100.00%	74.48%	6.44%	10.37%	1.23%	1.43%	1.41%	1.99%	0.00%	0.49%	2.15%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$341,960	$226,359	$11,589	$62,873	$7,138	$6,443	$8,246	$12,799	$0	$4,877	$1,636	
(32) % RESPONSIBILITY	100.00%	66.19%	3.39%	18.39%	2.09%	1.88%	2.41%	3.74%	0.00%	1.43%	0.48%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	66.19%	3.39%	18.39%	2.09%	1.88%	2.41%	3.74%	0.00%	1.43%	0.48%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$68,519	$45,354	$2,322	$12,600	$1,430	$1,291	$1,652	$2,564	$0	$977	$328	
(36) % RESPONSIBILITY	100.00%	66.19%	3.39%	18.39%	2.09%	1.88%	2.41%	3.74%	0.00%	1.43%	0.48%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$129,660	$83,988	$4,626	$24,326	$1,613	$2,694	$3,053	$1,392	$0	$383	$7,585	
(38) % RESPONSIBILITY	100.00%	64.78%	3.57%	18.76%	1.24%	2.08%	2.35%	1.07%	0.00%	0.30%	5.85%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$862,509	$462,611	$31,549	$198,042	$31,328	$22,771	$38,801	$60,001	$0	$10,504	$6,901	
(40) % RESPONSIBILITY	100.00%	53.64%	3.66%	22.96%	3.63%	2.64%	4.50%	6.96%	0.00%	1.22%	0.80%	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.)	$138,730	$124,517	$7,060	$4,065	$7	$760	$59	$12	$0	$0	$2,249	
(2)	% RESPONSIBILITY	100.00%	89.75%	5.09%	2.93%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.62%	O-13
(3)	TOT. EXP. -CUST. (RETAIL)	$43,083	$33,265	$2,579	$3,979	$443	$554	$546	$727	$0	$175	$814	
(4)	% RESPONSIBILITY	100.00%	77.21%	5.99%	9.24%	1.03%	1.29%	1.27%	1.69%	0.00%	0.41%	1.89%	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%	6.34%	9.14%	15.99%	14.62%	10.51%	10.97%	15.53%	0.00%	16.90%	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	$461,736	$0	$68,733	$353,226	$0	$39,777	$0	$0	$0	$0	$0	
(9)	% RESPONSIBILITY	100.00%	0.00%	14.89%	76.50%	0.00%	8.61%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10)	REVENUE	$461,736	$0	$68,733	$353,226		$39,777	$0	$0	$0	$0	$0	
(11)	% ADVOCACY EXPENSE	100.00%	48.59%	7.65%	39.33%	0.00%	4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	R-2
(12)	LATE PAYMENT CHARGE												
(13)	% RESPONSIBILITY	100.00%	81.67%	4.65%	10.73%	0.05%	1.20%	1.60%	0.02%	0.00%	0.00%	0.08%	R-3
(14)	CONNECTION CHARGES AND METER REMOVAL												
(15)	% RESPONSIBILITY	100.00%	94.44%	3.87%	1.28%	0.13%	0.13%	0.01%	0.00%	0.00%	0.00%	0.14%	R-4
(16)	NSF												
(17)	% RESPONSIBILITY	100.00%	96.87%	1.85%	1.11%	0.04%	0.09%	0.00%	0.00%	0.00%	0.00%	0.04%	R-5
(18)	RETAIL SALES												
(19)	% RESPONSIBILITY	100.00%	3.18%	0.00%	51.52%	7.04%	3.74%	20.88%	11.90%	0.00%	1.75%	0.00%	R-6

EXHIBIT 8C
PAGE 1 OF 1

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	199,101	85,182	23,217	57,608	33,095	-	
(2)	% RESPONSIBILITY	100.00%	42.78%	11.66%	28.93%	16.62%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,658,442	1,217,596	125,136	289,420	26,291	-	
(4)	% RESPONSIBILITY	100.00%	73.42%	7.55%	17.45%	1.59%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	4,956,569	2,227,474	932,123	1,753,988	42,983		
(6)	% RESPONSIBILITY	100.00%	44.9%	18.8%	35.4%	0.9%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,845,897	2,227,474	391,492	183,948	$42,983.28		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	78.3%	13.8%	6.5%	1.5%	0.0%	
(10)	INSURANCE PREMIUM	9,648	7,551	1,327	624	146	-	
(11)	COMPLIANCE REPORTING	1,757	439	439	439	439	-	
(12)	SUBTOAL	11,405	7,991	1,767	1,063	585	-	
(13)	% RESPONSIBILITY	100.00%	70.06%	15.49%	9.32%	5.13%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	67,440	19,067	86,507.2	0.780	86,507	0	0	0	86,507	67,440	0	0	0	67,440
(18)	TRANSMISSION	20,590	2,948	23,537.9	0.875	0	23,538	0	0	23,538	0	20,590	0	0	20,590
(19)	DISTRIBUTION	54,010	9,493	63,503.3	0.851	0	0	63,503	0	63,503	0	0	54,010	0	54,010
(20)	RETAIL	31,101	-3,925	27,176.0	1.144	0	0	0	27,176	27,176	0	0	0	31,101	31,101
(21)	SUBTOTAL	173,140.9	27,584	200,724.51	0.863	86,507	23,538	63,503	27,176	200,724.5	67,440	20,590	54,010	31,101	173,140.9
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,274	534	1,808.4	0.705	1,328	136	316	29	1,808.4	936	96	222	20	1,274
(24)	CORP. SECRETARY	0	11,405	11,405.2	-	7,991	1,767	1,063	585	11,405.2	0	0	0	0	0
(25)	LEGAL SERVICES	1,882	3,161	5,043.0	0.373	3,702	381	880	80	5,043.0	1,381	142	328	30	1,882
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,746	2,021	3,766.6	0.463	1,618	462	1,110	576	3,766.6	750	214	515	267	1,746
(27)	REGULATORY AFFAIRS	2,289	6,999	9,287.4	0.246	6,819	701	1,621	147	9,287.4	1,680	173	399	36	2,289
(28)	FINANCE GROUP	3,930	3,421	7,350.5	0.535	5,065	686	1,491	108	7,350.5	2,708	367	797	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	19,701	5,370	13,324	7,654	46,048.8	8,228	2,243	5,565	3,197	19,233
(31)	HUMAN RESOURCES	6,309	4,691	11,000.2	0.574	4,706	1,283	3,183	1,828	11,000.2	2,699	736	1,825	1,049	6,309
(32)	TOTAL	44,061	63,933	107,993.6	0.408	54,001	13,855	26,058	14,079	107,993.6	20,233	5,819	11,502	6,507	44,061
(33)	GENERATION SERVICES	9,186	2,723	11,909.6	0.771	11,910	0	0	0	11,909.6	9,186	0	0	0	9,186
(34)	OTHER EXPENSES AND DIRECT	14,660	-7,283	7,377.5	1.987	3,156	860	2,135	1,226	7,377.5	6,272	1,710	4,242	2,437	14,660
(35)	SUBTOTAL OVERHEAD	67,908	59,373	127,280.8	3.166	69,067	14,715	28,193	15,305	127,280.8	35,691	7,529	15,744	8,943	67,908
(36)	GRAND TOTAL	241,048.4	86,957	328,005.320	4.029	155,575	38,253	91,696	42,481	328,005.3	103,131	28,119	69,754	40,044	241,048

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNICATION	74,600	0	20,590	54,010	0	0	
(38)		100%	0%	28%	72%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	2,394,809	0	844,620	1,550,189	0	0	
(39)		100%	0%	35%	65%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	307,293	143,001	57,944	106,348	0	0	
(40)	% RESPONSIBILITY	100%	47%	19%	35%	0%	0%	**F - 8**

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,213,777	8.3%	5,644,779	1,567,908	83.9%	1,315,928	14.1%	1,501,844	42.91%	4,353,838	66.2%
(2) SMALL GENERAL	353,434	8.2%	382,310	87,055	78.7%	68,512	12.4%	76,999	56.68%	222,264	3.4%
(3) GENERAL	2,219,406	7.8%	2,393,511	470,705	82.7%	389,273	11.1%	432,607	63.16%	1,206,116	18.3%
(4) GENERAL LARGE	358,568	5.0%	376,587	62,748	70.3%	44,117	6.8%	47,132	91.21%	137,482	2.1%
(5) SMALL INDUSTRIAL	255,142	7.7%	274,652	51,659	70.4%	36,368	14.0%	41,444	75.65%	123,550	1.9%
(6) MEDIUM INDUSTRIAL	438,585	6.7%	467,931	69,240	81.6%	56,500	10.9%	62,638	85.28%	158,818	2.4%
(7) LARGE INDUSTRIAL	697,603	3.5%	722,194	104,169	74.7%	77,775	5.7%	82,192	100.30%	246,525	3.7%
(8) PHP	0	N/A	0	0	N/A	0	N/A	0	N/A	-	0.0%
(9) MUNICIPAL	124,528	3.2%	128,550	32,826	93.1%	30,554	4.3%	31,866	46.05%	93,931	1.4%
(10) UNMETERED	77,000	8.2%	83,275	21,371	51.0%	10,903	14.1%	12,443	76.40%	31,520	0.5%
(11) SUB-TOTAL	9,738,043	7.6%	10,473,789	2,467,680	82.3%	2,029,930	12.8%	2,289,165	52.23032%	6,574,043	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) ELIADC											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(18) SUB-TOTAL	947,625	0	970,643	293,666	2	118,819	0	124,305	1	381,897	
(19) TOTAL Bfr EXPORT	10,685,668	7.1%	11,444,432	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.13%	6,955,940	
(20) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(21) TOTAL	10,685,668	7.1%	11,444,432	2,761,346	77.8%	2,148,748	12.3%	2,413,470	54.13%	6,955,940	
(22) LG, LIR, MUNIS SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES											
EHV TRANSMISSION SERVICE											
(23) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(24) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(25) MUNICIPAL	67,563	4.2%	70,392	17,910	92.2%	16,512	4.2%	17,203	44.8%	51,011	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(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	358,568	4.8%	376,587	62,748	70.3%	44,117	4.8%	47,132	86.8%	137,482	
(33) SUBTOTAL	712,774	5.3%	750,664	128,441	71.9%	92,361	5.6%	97,488	83.5%	293,557	
DISTRIBUTION TOTAL	744,984	5.3%	784,306	136,751	71.0%	97,089	5.5%	102,426	83.0%	309,509	
(34)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,179,245	4.7%	1,234,374	212,017	71.9%	152,446	4.9%	159,898	88.1%	476,721	
(35) LG, LIR, MUNICIPAL SUBTOTAL	1,180,700	4.0%	1,227,331	199,743	76.3%	152,446	5.7%	161,189	86.9%	477,938	
(36) VARIANCE	(1,454.1)	0.0	7,043.7	12,273.9	(0.0)	0.0	(0.0)	(1,290.9)	0.0	(1,217.1)	

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JANUARY 2026

	(1) 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	58,094	3.77%	60,284	92,479	84.1%	77,775	5.68%	82,192	98.58%
(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	6,586	8.69%	7,158	16,774	65.0%	10,903	14.13%	12,443	77.32%
(11) SUB-TOTAL	1,089,541	8.12%	1,177,993	2,438,460	83.3%	2,029,930	12.77%	2,289,165	69.17%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	63,495	19.5%	65,181	282,859	216.5%	118,819	22.81%	124,305	0.00%
(18) TOTAL Bfr EXPORT	1,153,036	7.82%	1,243,174	2,721,319.78	78.96%	2,148,748	12.32%	2,413,470	69.2%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,153,036	7.82%	1,243,174	2,721,320	78.96%	2,148,748	12.32%	2,413,470	69.2%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR FEBRUARY 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	609,862	8.66%	662,646	1,440,464	88.5%	1,275,166	13.23%	1,443,879	68.29%
(2) SMALL GENERAL	36,873	8.60%	40,045	78,286	91.6%	71,710	11.60%	80,029	74.46%
(3) GENERAL	205,621	8.29%	222,662	403,469	95.7%	386,120	10.42%	426,373	77.71%
(4) GENERAL LARGE	28,374	5.35%	29,891	52,888	87.0%	46,013	6.40%	48,958	90.86%
(5) SMALL INDUSTRIAL	21,850	8.10%	23,620	44,296	87.7%	38,848	13.07%	43,926	80.02%
(6) MEDIUM INDUSTRIAL	34,388	7.10%	36,830	57,225	84.4%	48,298	10.17%	53,212	103.00%
(7) LARGE INDUSTRIAL	52,453	3.75%	54,420	93,177	90.2%	84,046	5.32%	88,515	91.49%
(8) ELI 2P-RTP	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	6,343	8.64%	6,891	16,063	25.0%	4,016	13.23%	4,547	225.53%
(11) SUB-TOTAL	1,010,894	8.1%	1,092,651	2,218,694	89.5%	1,986,003	11.91%	2,222,503	73.16%
(12) SHORE POWER	[redacted]								
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	56,214	19.4%	57,705	282,951	209.6%	125,909	21.99%	131,376	0.00%
(18) TOTAL Bfr EXPORT	1,067,107	7.8%	1,150,356	2,501,644.97	84.4%	2,111,912	11.46%	2,353,879	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,067,107	7.8%	1,150,356	2,501,645	84.4%	2,111,912	11.46%	2,353,879	73%

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	54,152	3.79%	56,204	87,200	84.8%	73,946	4.40%	77,199	97.85%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(9) MUNICIPAL	14,157	3.46%	14,647	31,225	94.7%	29,574	3.33%	30,557	64.42%
(10) UNMETERED	6,356	8.73%	6,912	14,297	11.0%	1,573	10.95%	1,745	532.42%
(11) SUB-TOTAL	988,001	8.1%	1,068,468	1,929,510	88.1%	1,699,051	9.80%	1,865,574	76.98%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	77,910	19.6%	79,955	288,574	246.4%	195,139	19.91%	202,082	0.00%
(18) TOTAL Bfr EXPORT	1,065,911	7.7%	1,148,423	2,218,084.14	85.4%	1,894,191	9.16%	2,067,656	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,065,911	7.7%	1,148,423	2,218,084	85.4%	1,894,191	9.16%	2,067,656	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	444,691	8.19%	481,109	1,030,722	86.6%	892,737	9.61%	978,550	68.29%
(2) SMALL GENERAL	27,955	8.14%	30,231	57,863	83.2%	48,142	8.43%	52,200	80.44%
(3) GENERAL	170,313	7.84%	183,669	303,450	90.3%	274,016	7.57%	294,769	86.54%
(4) GENERAL LARGE	27,704	5.06%	29,106	47,943	91.2%	43,724	4.65%	45,757	88.35%
(5) SMALL INDUSTRIAL	19,651	7.66%	21,157	35,544	76.8%	27,298	9.50%	29,890	98.31%
(6) MEDIUM INDUSTRIAL	34,301	6.72%	36,605	55,515	78.7%	43,691	7.39%	46,920	108.35%
(7) LARGE INDUSTRIAL	54,383	3.55%	56,313	89,233	88.0%	78,525	3.86%	81,559	95.90%
(8) ELI 2P-RTP	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	6,257	8.18%	6,769	17,780	11.0%	1,956	9.61%	2,144	438.56%
(11) SUB-TOTAL	795,237	7.6%	855,264	1,662,111	86.1%	1,431,369	8.55%	1,553,690	76.45%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	79,705	18.6%	81,685	266,477	270.5%	183,832	18.69%	189,682	0.00%
(18) TOTAL Bfr EXPORT	874,942	7.1%	936,948	1,928,587.49	83.8%	1,615,201	7.94%	1,743,372	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	874,942	7.1%	936,948	1,928,587	83.8%	1,615,201	7.94%	1,743,372	75%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR MAY 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	361,131	7.97%	389,926	850,197	81.2%	690,370	8.70%	750,399	69.84%
(2) SMALL GENERAL	25,685	7.93%	27,720	53,355	78.3%	41,777	7.62%	44,962	82.87%
(3) GENERAL	158,995	7.64%	171,134	280,785	88.5%	248,494	6.85%	265,519	86.63%
(4) GENERAL LARGE	27,850	4.93%	29,222	48,748	84.4%	41,143	4.21%	42,874	91.61%
(5) SMALL INDUSTRIAL	20,393	7.46%	21,914	38,473	83.8%	32,240	8.59%	35,010	84.13%
(6) MEDIUM INDUSTRIAL	36,746	6.54%	39,149	60,277	82.6%	49,789	6.69%	53,118	99.06%
(7) LARGE INDUSTRIAL	59,486	3.45%	61,541	93,151	93.5%	87,096	3.50%	90,140	91.76%
(8) ELI 2P-RTP	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	6,609	7.96%	7,135	21,371	11.0%	2,351	8.70%	2,555	375.33%
(11) SUB-TOTAL	703,006	7.3%	754,040	1,463,339	82.6%	1,208,472	7.59%	1,300,190	77.95%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	82,034	18.3%	84,021	237,346	336.7%	178,893	17.86%	184,118	0.00%
(18) TOTAL Bfr EXPORT	785,040	6.8%	838,062	1,700,685.02	81.6%	1,387,364	6.99%	1,484,308	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	785,040	6.8%	838,062	1,700,685	81.6%	1,387,364	6.99%	1,484,308	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JUNE 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	292,677	7.91%	315,832	593,240	95.7%	567,667	7.38%	609,577	71.96%
(2) SMALL GENERAL	23,742	7.86%	25,609	51,498	84.5%	43,516	6.47%	46,333	76.77%
(3) GENERAL	162,975	7.58%	175,321	288,903	92.1%	266,079	5.82%	281,558	86.48%
(4) GENERAL LARGE	28,948	4.89%	30,362	56,833	94.1%	53,479	3.57%	55,389	76.13%
(5) SMALL INDUSTRIAL	22,537	7.40%	24,206	38,065	78.2%	29,767	7.29%	31,938	105.26%
(6) MEDIUM INDUSTRIAL	38,470	6.49%	40,967	54,861	84.6%	46,412	5.68%	49,047	116.01%
(7) LARGE INDUSTRIAL	58,961	3.43%	60,982	97,491	88.7%	86,474	2.97%	89,041	95.12%
(8) ELI 2P-RTP	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	6,407	7.90%	6,913	19,660	11.0%	2,163	7.38%	2,322	413.46%
(11) SUB-TOTAL	640,389	7.1%	686,035	1,218,889	91.2%	1,111,127	6.30%	1,181,123	80.67%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	79,273	18.2%	81,188	238,393	413.8%	190,267	16.66%	195,062	0.00%
(18) TOTAL Bfr EXPORT	719,661	6.6%	767,223	1,457,281.99	89.3%	1,301,394	5.75%	1,376,186	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	719,661	6.6%	767,223	1,457,282	89.3%	1,301,394	5.75%	1,376,186	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR JULY 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	319,746	7.69%	344,330	650,001	90.3%	587,067	8.34%	636,042	72.76%
(2) SMALL GENERAL	26,458	7.64%	28,480	59,024	78.3%	46,216	7.31%	49,596	77.18%
(3) GENERAL	178,814	7.36%	191,978	328,955	87.1%	286,520	6.57%	305,354	84.50%
(4) GENERAL LARGE	34,480	4.75%	36,118	62,748	82.5%	51,767	4.04%	53,856	90.14%
(5) SMALL INDUSTRIAL	22,427	7.19%	24,040	43,428	77.7%	33,744	8.24%	36,525	88.47%
(6) MEDIUM INDUSTRIAL	38,399	6.31%	40,822	61,157	86.9%	53,145	6.42%	56,555	97.02%
(7) LARGE INDUSTRIAL	59,461	3.33%	61,442	97,400	89.6%	87,270	3.35%	90,197	91.56%
(8) ELI 2P-RTP	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	6,428	7.68%	6,922	21,350	11.0%	2,349	8.34%	2,544	365.64%
(11) SUB-TOTAL	693,571	6.9%	741,710	1,343,514	86.6%	1,164,074	7.13%	1,247,071	79.94%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	92,614	17.8%	94,785	232,284	343.0%	181,181	17.54%	186,280	0.00%
(18) TOTAL Bfr EXPORT	786,185	6.4%	836,495	1,575,798.50	85.4%	1,345,255	6.55%	1,433,351	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	786,185	6.4%	836,495	1,575,799	85.4%	1,345,255	6.55%	1,433,351	78%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR AUGUST 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	321,630	7.30%	345,113	652,755	99.9%	652,308	8.56%	708,174	65.50%
(2) SMALL GENERAL	26,087	7.26%	27,980	55,955	71.6%	40,064	7.51%	43,072	87.31%
(3) GENERAL	177,554	6.99%	189,967	311,087	83.7%	260,380	6.75%	277,951	91.86%
(4) GENERAL LARGE	33,443	4.51%	34,951	60,308	81.5%	49,151	4.14%	51,187	91.78%
(5) SMALL INDUSTRIAL	20,183	6.83%	21,562	39,098	70.5%	27,564	8.46%	29,897	96.94%
(6) MEDIUM INDUSTRIAL	35,850	5.99%	37,997	53,552	75.6%	40,485	6.59%	43,151	118.35%
(7) LARGE INDUSTRIAL	65,015	3.16%	67,072	104,169	79.5%	82,814	3.44%	85,665	105.24%
(8) ELI 2P-RTP	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	6,154	7.29%	6,602	17,797	11.0%	1,958	8.56%	2,125	417.54%
(11) SUB-TOTAL	692,937	6.6%	738,464	1,312,946	89.1%	1,169,576	7.43%	1,256,460	79.00%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	92,246	17.1%	94,318	232,056	428.1%	182,553	17.74%	187,805	0.00%
(18) TOTAL Bfr EXPORT	785,182	6.1%	832,782	1,545,001.26	87.5%	1,352,128	6.81%	1,444,266	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	785,182	6.1%	832,782	1,545,001	87.5%	1,352,128	6.81%	1,444,266	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	60,525	3.39%	62,575	102,852	94.8%	97,504	3.38%	100,800	86.22%
(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	6,717	7.81%	7,242	18,478	11.0%	2,033	8.41%	2,203	456.46%
(11) SUB-TOTAL	619,402	7.0%	662,728	1,242,742	89.8%	1,116,238	7.10%	1,195,454	77.00%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	93,283	18.0%	95,506	268,433	402.6%	182,779	17.60%	187,955	0.00%
(18) TOTAL Bfr EXPORT	712,686	6.4%	758,234	1,511,175.38	86.0%	1,299,016	6.50%	1,383,409	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	712,686	6.4%	758,234	1,511,175	86.0%	1,299,016	6.50%	1,383,409	76%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR OCTOBER 2026

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	327,490	7.98%	353,638	763,048	87.6%	668,458	9.28%	730,459	65.07%
(2) SMALL GENERAL	24,363	7.94%	26,296	50,406	94.8%	47,784	8.13%	51,670	68.40%
(3) GENERAL	171,601	7.65%	184,720	296,572	99.2%	294,199	7.31%	315,700	78.64%
(4) GENERAL LARGE	30,130	4.93%	31,616	52,215	89.1%	46,524	4.49%	48,611	87.42%
(5) SMALL INDUSTRIAL	18,287	7.47%	19,653	34,153	97.3%	33,231	9.16%	36,276	72.82%
(6) MEDIUM INDUSTRIAL	35,662	6.55%	37,997	50,881	99.4%	50,576	7.13%	54,184	94.26%
(7) LARGE INDUSTRIAL	61,506	3.46%	63,633	99,262	79.6%	79,013	3.73%	81,958	104.36%
(8) ELI 2P-RTP	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	6,099	7.97%	6,586	13,522	11.0%	1,487	9.28%	1,625	544.59%
(11) SUB-TOTAL	683,840	7.2%	733,108	1,382,015	89.9%	1,242,967	8.03%	1,342,789	73.38%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	93,692	18.3%	95,948	269,320	358.1%	187,063	18.39%	192,823	0.00%
(18) TOTAL Bfr EXPORT	777,533	6.6%	829,056	1,651,334.41	86.6%	1,430,031	7.38%	1,535,612	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	777,533	6.6%	829,056	1,651,334	86.6%	1,430,031	7.38%	1,535,612	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR NOVEMBER 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	431,585	8.60%	468,686	1,111,549	82.8%	920,296	11.77%	1,028,601	63.29%
(2) SMALL GENERAL	28,882	8.54%	31,350	66,114	79.2%	52,363	10.32%	57,766	75.38%
(3) GENERAL	189,447	8.23%	205,041	381,975	85.3%	325,825	9.27%	356,039	79.99%
(4) GENERAL LARGE	28,674	5.31%	30,196	50,929	81.6%	41,558	5.69%	43,924	95.48%
(5) SMALL INDUSTRIAL	20,960	8.04%	22,646	46,015	68.2%	31,382	11.63%	35,031	89.78%
(6) MEDIUM INDUSTRIAL	38,444	7.05%	41,155	67,462	76.7%	51,744	9.05%	56,426	101.30%
(7) LARGE INDUSTRIAL	61,108	3.72%	63,384	102,021	91.1%	92,941	4.73%	97,338	90.44%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(9) MUNICIPAL	11,819	3.33%	12,212	25,102	94.7%	23,770	3.57%	24,619	68.90%
(10) UNMETERED	6,955	8.59%	7,553	17,133	100.0%	17,133	11.77%	19,149	54.78%
(11) SUB-TOTAL	817,874	7.9%	882,223	1,868,299	83.3%	1,557,010	10.40%	1,718,892	71.28%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	83,044	19.3%	85,191	278,477	317.9%	187,029	20.66%	194,151	0.00%
(18) TOTAL Bfr EXPORT	900,917	7.4%	967,414	2,146,776.88	81.2%	1,744,039	9.69%	1,913,044	70%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	900,917	7.4%	967,414	2,146,777	81.2%	1,744,039	9.69%	1,913,044	70%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR DECEMBER 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	602,917	8.30%	652,943	1,344,111	91.7%	1,231,859	14.31%	1,408,115	62.33%
(2) SMALL GENERAL	34,690	8.25%	37,550	64,837	89.4%	57,964	12.55%	65,236	77.37%
(3) GENERAL	204,597	7.94%	220,853	347,401	89.8%	311,966	11.27%	347,137	85.51%
(4) GENERAL LARGE	28,360	5.13%	29,814	48,452	79.9%	38,713	6.92%	41,392	96.81%
(5) SMALL INDUSTRIAL	23,917	7.76%	25,774	43,051	77.7%	33,451	14.14%	38,180	90.73%
(6) MEDIUM INDUSTRIAL	36,134	6.81%	38,594	56,262	68.8%	38,708	11.00%	42,967	120.73%
(7) LARGE INDUSTRIAL	52,459	3.59%	54,345	92,989	77.1%	71,695	5.75%	75,818	96.34%
(8) ELI 2P-RTP	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	6,087	8.29%	6,592	12,711	100.0%	12,711	14.31%	14,529	60.98%
(11) SUB-TOTAL	1,003,351	7.8%	1,081,106	2,041,294	89.4%	1,824,859	13.02%	2,062,375	70.46%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	68,416	18.8%	70,151	280,108	304.1%	120,591	22.97%	126,216	0.00%
(18) TOTAL Bfr EXPORT	1,071,767	7.4%	1,151,257	2,321,402.28	83.8%	1,945,450	12.50%	2,188,591	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,071,767	7.4%	1,151,257	2,321,402	83.8%	1,945,450	12.50%	2,188,591	71%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,364,574**	**1,501,844**	**76,999**	**432,607**	**47,132**	**41,444**	**62,638**	**82,192**	**0**	**31,866**	**12,443**	[redacted]				
(2) FEBRUARY	**2,297,814**	**1,443,879**	**80,029**	**426,373**	**48,958**	**43,926**	**53,212**	**88,515**	**0**	**33,064**	**4,547**					
(3) MARCH	2,012,703	1,189,517	67,740	367,087	47,042	36,098	48,588	77,199	0	30,557	1,745					
(4) APRIL	1,700,128	978,550	52,200	294,769	45,757	29,890	46,920	81,559	0	21,902	2,144					
(5) MAY	1,447,059	750,399	44,962	265,519	42,874	35,010	53,118	90,140	0	15,612	2,555					
(6) JUNE	1,333,840	609,577	46,333	281,558	55,389	31,938	49,047	89,041	0	15,918	2,322					
(7) JULY	1,393,885	636,042	49,596	305,354	53,856	36,525	56,555	90,197	0	16,401	2,544					
(8) AUGUST	1,406,452	708,174	43,072	277,951	51,187	29,897	43,151	85,665	0	15,238	2,125					
(9) SEPTEMBER	1,344,774	584,352	46,874	305,996	54,331	30,903	54,132	100,800	0	15,861	2,203					
(10) OCTOBER	1,492,803	730,459	51,670	315,700	48,611	36,276	54,184	81,958	0	22,306	1,625					
(11) NOVEMBER	1,869,932	1,028,601	57,766	356,039	43,924	35,031	56,426	97,338	0	24,619	19,149					
(12) DECEMBER	**2,139,932**	**1,408,115**	**65,236**	**347,137**	**41,392**	**38,180**	**42,967**	**75,818**	**0**	**29,001**	**14,529**					
(13) TOT. SUMMED DMD.	20,803,895	11,569,509	682,477	3,976,089	580,452	425,119	620,940	1,040,423	0	272,346	67,933					
(14) 3 C/P DEMANDS	**6,802,319**	**4,353,838**	**222,264**	**1,206,116**	**137,482**	**123,550**	**158,818**	**246,525**	**0**	**93,931**	**31,520**					
(14) 3 C/P AVE DEMANDS	2,267,440	1,451,279	74,088	402,039	45,827	41,183	52,939	82,175	-	31,310	10,507	-	801	67,742	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**28,863**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**217,662**
	C/P INTERRUPTIBLE RIDER DEMANDS	**66,917**
	C/P FIRM LARGE INDUST. DEMANDS	**15,275**

EXHIBIT 9C
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NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,105,336	1,315,928	68,512	389,273	44,117	36,368	56,500	77,775	0	30,554	10,903	[redacted]				
(2) FEBRUARY	2,061,308	1,275,166	71,710	386,120	46,013	38,848	48,298	84,046	0	31,787	4,016					
(3) MARCH	1,846,178	1,072,148	61,807	337,938	44,676	32,575	44,816	73,946	0	29,574	1,573					
(4) APRIL	1,577,808	892,737	48,142	274,016	43,724	27,298	43,691	78,525	0	21,281	1,956					
(5) MAY	1,355,321	690,370	41,777	248,494	41,143	32,240	49,789	87,096	0	15,211	2,351					
(6) JUNE	1,263,686	567,667	43,516	266,079	53,479	29,767	46,412	86,474	0	15,569	2,163					
(7) JULY	1,310,867	587,067	46,216	286,520	51,767	33,744	53,145	87,270	0	15,996	2,349					
(8) AUGUST	1,319,467	652,308	40,064	260,380	49,151	27,564	40,485	82,814	0	14,852	1,958					
(9) SEPTEMBER	1,265,475	539,018	43,655	286,978	52,207	28,532	50,844	97,504	0	15,466	2,033					
(10) OCTOBER	1,392,881	668,458	47,784	294,199	46,524	33,231	50,576	79,013	0	21,694	1,487					
(11) NOVEMBER	1,707,923	920,296	52,363	325,825	41,558	31,382	51,744	92,941	0	23,770	17,133					
(12) DECEMBER	1,902,325	1,231,859	57,964	311,966	38,713	33,451	38,708	71,695	0	27,793	12,711					
(13) TOT. SUMMED DMD.	19,108,575	10,413,023	623,511	3,667,788	553,071	384,999	575,008	999,099	0	263,546	60,630					
(14) 3 C/P DEMANDS	6,068,968	3,822,953	198,187	1,087,359	128,843	108,666	143,506	233,515	0	90,134	27,629					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 28,863

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 204,653

C/P INTERRUPTIBLE RIDER DEMANDS 66,917

C/P FIRM LARGE INDUST. DEMANDS 10,858

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.93	0.97	0.99	0.85	1.00	-	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	0.99	0.93	-	0.95	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.09	1.06	-	1.02	6.02
(4) APRIL	1.33	1.48	1.42	1.36	1.00	1.38	1.13	1.01	-	1.43	4.90
(5) MAY	1.57	1.93	1.65	1.51	1.07	1.18	1.00	0.91	-	2.01	4.11
(6) JUNE	1.70	2.38	1.60	1.43	0.83	1.29	1.08	0.92	-	1.97	4.52
(7) JULY	1.63	2.28	1.49	1.32	0.85	1.13	0.94	0.91	-	1.91	4.13
(8) AUGUST	1.61	2.05	1.72	1.45	0.90	1.38	1.23	0.96	-	2.05	4.94
(9) SEPTEMBER	1.69	2.48	1.58	1.31	0.84	1.33	0.98	0.82	-	1.97	4.77
(10) OCTOBER	1.52	1.99	1.43	1.27	0.94	1.14	0.98	1.00	-	1.40	6.46
(11) NOVEMBER	1.21	1.41	1.28	1.13	1.04	1.18	0.94	0.84	-	1.27	0.55
(12) DECEMBER	1.06	1.03	1.14	1.16	1.11	1.08	1.23	1.08	-	1.08	0.72

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00
Mar, Apr	1.22	1.34	1.24	1.21	0.99	1.25	1.11	1.04	0.00	1.19
May, June	1.63	2.13	1.62	1.47	0.93	1.23	1.04	0.92	0.00	1.99
Jul, Aug, Sep	1.64	2.26	1.59	1.36	0.86	1.27	1.03	0.89	0.00	1.98
Oct, Nov	1.35	1.65	1.35	1.20	0.99	1.16	0.96	0.92	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

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

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NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

	MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1)	(1) JANUARY	8.12%	8.70%	8.65%	8.33%	5.37%	8.14%	7.14%	3.77%	8.69%
(2)										
(1)	(2) FEBRUARY	8.09%	8.66%	8.60%	8.29%	5.35%	8.10%	7.10%	3.75%	8.64%
(2)										
(1)	(3) MARCH	8.14%	8.74%	8.69%	8.37%	5.40%	8.18%	7.17%	3.79%	8.73%
(2)										
(1)	(4) APRIL	7.55%	8.19%	8.14%	7.84%	5.06%	7.66%	6.72%	3.55%	8.18%
(2)										
(1)	(5) MAY	7.26%	7.97%	7.93%	7.64%	4.93%	7.46%	6.54%	3.45%	7.96%
(2)										
(1)	(6) JUNE	7.13%	7.91%	7.86%	7.58%	4.89%	7.40%	6.49%	3.43%	7.90%
(2)										
(1)	(7) JULY	6.94%	7.69%	7.64%	7.36%	4.75%	7.19%	6.31%	3.33%	7.68%
(2)										
(1)	(8) AUGUST	6.57%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(2)										
(1)	(9) SEPTEMBER	6.99%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(2)										
(1)	(10) OCTOBER	7.20%	7.98%	7.94%	7.65%	4.93%	7.47%	6.55%	3.46%	7.97%
(2)										
(1)	(11) NOVEMBER	7.87%	8.60%	8.54%	8.23%	5.31%	8.04%	7.05%	3.72%	8.59%
(2)										
(1)	(12) DECEMBER	7.75%	8.30%	8.25%	7.94%	5.13%	7.76%	6.81%	3.59%	8.29%
(2)										
(1)	**(13) ANNUAL AVE**	**7.56%**	**8.27%**	**8.17%**	**7.84%**	**5.03%**	**7.65%**	**6.69%**	**3.53%**	**8.15%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.77%	14.13%	12.39%	11.13%	6.83%	13.96%	10.86%	5.68%	14.13%
11.91%	13.23%	11.60%	10.42%	6.40%	13.07%	10.17%	5.32%	13.23%
9.80%	10.95%	9.60%	8.63%	5.30%	10.82%	8.42%	4.40%	10.95%
8.55%	9.61%	8.43%	7.57%	4.65%	9.50%	7.39%	3.86%	9.61%
7.59%	8.70%	7.62%	6.85%	4.21%	8.59%	6.69%	3.50%	8.70%
6.30%	7.38%	6.47%	5.82%	3.57%	7.29%	5.68%	2.97%	7.38%
7.13%	8.34%	7.31%	6.57%	4.04%	8.24%	6.42%	3.35%	8.34%
7.43%	8.56%	7.51%	6.75%	4.14%	8.46%	6.59%	3.44%	8.56%
7.10%	8.41%	7.37%	6.63%	4.07%	8.31%	6.47%	3.38%	8.41%
8.03%	9.28%	8.13%	7.31%	4.49%	9.16%	7.13%	3.73%	9.28%
10.40%	11.77%	10.32%	9.27%	5.69%	11.63%	9.05%	4.73%	11.77%
13.02%	14.31%	12.55%	11.27%	6.92%	14.14%	11.00%	5.75%	14.31%
8.87%	**11.11%**	**9.46%**	**8.41%**	**4.95%**	**10.42%**	**7.99%**	**4.14%**	**12.05%**

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.68%	6.27%	6.21%	5.90%	2.94%	5.71%	4.70%	1.34%	6.26%
(2) FEBRUARY	5.66%	6.23%	6.17%	5.86%	2.92%	5.67%	4.67%	1.32%	6.21%
(3) MARCH	5.71%	6.31%	6.26%	5.94%	2.97%	5.75%	4.74%	1.36%	6.30%
(4) APRIL	5.12%	5.76%	5.71%	5.41%	2.63%	5.23%	4.29%	1.12%	5.75%
(5) MAY	4.83%	5.54%	5.50%	5.21%	2.50%	5.03%	4.11%	1.02%	5.53%
(6) JUNE	4.70%	5.48%	5.43%	5.15%	2.46%	4.97%	4.06%	1.00%	5.47%
(7) JULY	4.51%	5.26%	5.21%	4.93%	2.32%	4.76%	3.88%	0.90%	5.25%
(8) AUGUST	4.14%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.56%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.77%	5.55%	5.51%	5.22%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.44%	6.17%	6.11%	5.80%	2.88%	5.61%	4.62%	1.29%	6.16%
(12) DECEMBER	5.32%	5.87%	5.82%	5.51%	2.70%	5.33%	4.38%	1.16%	5.86%
(13) ANNUAL AVE	**5.13%**	**5.84%**	**5.74%**	**5.41%**	**2.60%**	**5.22%**	**4.26%**	**1.10%**	**5.72%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2026

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM DEMAND LINE LOSSES COINCIDENT WITH SYSTEM PEAK

FOR THE YEAR ENDING DECEMBER 31, 2026

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.55%	9.90%	8.16%	6.91%	2.61%	9.74%	6.64%	1.46%	9.90%
7.69%	9.01%	7.38%	6.20%	2.18%	8.85%	5.95%	1.09%	9.01%
5.58%	6.72%	5.37%	4.40%	1.07%	6.59%	4.20%	0.18%	6.72%
4.32%	5.39%	4.20%	3.35%	0.43%	5.27%	3.17%	-0.36%	5.39%
3.37%	4.47%	3.40%	2.63%	-0.02%	4.37%	2.46%	-0.73%	4.47%
2.08%	3.16%	2.25%	1.59%	-0.65%	3.07%	1.45%	-1.26%	3.16%
2.91%	4.12%	3.09%	2.35%	-0.19%	4.02%	2.19%	-0.87%	4.12%
3.21%	4.34%	3.29%	2.52%	-0.08%	4.24%	2.36%	-0.78%	4.34%
2.87%	4.19%	3.15%	2.40%	-0.15%	4.09%	2.24%	-0.84%	4.19%
3.81%	5.05%	3.91%	3.08%	0.26%	4.94%	2.91%	-0.50%	5.05%
6.17%	7.55%	6.10%	5.05%	1.47%	7.40%	4.83%	0.51%	7.55%
8.79%	10.08%	8.32%	7.05%	2.70%	9.91%	6.78%	1.53%	10.08%
4.65%	**6.88%**	**5.23%**	**4.18%**	**0.73%**	**6.20%**	**3.76%**	**-0.09%**	**7.82%**

Transmission Losses

2.43% 4.22%

(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED EXPENSES	(2) TOTAL ENG.RELATED EXPENSES	(3) UNIT COST ENG.RELATED (C / kW.h)	(4) TOTAL CUST.RELATED EXPENSES	(5) TOTAL OPER. EXPENSES	(6) TOTAL RATE REVENUE	(7) % REVENUE TO EXPENSES	VARIANCE CALC TOTAL OPER. (Sep,17, 2025)	VARIANCE	% VARIANCE
(1) DOMESTIC	$453,523	$487,301	9.35	$171,992	$1,112,816	$1,063,860	95.601	$1,095,225	$17,590.7	1.6%
(2) SMALL GENERAL	23,614	33,220	9.40	10,531	$67,365	$68,733	102.030	$66,436	$929.5	1.4%
(3) GENERAL	127,137	208,498	9.39	8,154	$343,789	$353,226	102.745	$338,573	$5,216	1.5%
(4) LARGE GENERAL	12,966	32,972	9.20	427	$46,365	$47,694	102.866	$45,713	$651	1.4%
(5) SMALL INDUSTRIAL	13,279	23,971	9.40	1,425	$38,674	$39,777	102.852	$38,126	$548	1.4%
(6) MEDIUM INDUSTRIAL	16,503	40,845	9.31	374	$57,722	$59,451	102.996	$56,981	$740	1.3%
(7) LARGE INDUSTRIAL	10,273	63,154	9.05	721	$74,149	$76,124	102.664	$72,968	$1,181	1.6%
(8) PHP	0	0	NA	0	$0	$0	NA	$81,030	($81,030)	-100.0%
(9) MUNICIPAL	7,986	11,066	8.89	177	$19,229	$19,666	102.270	$18,858	$371	2.0%
(10) UNMETERED	11,619	7,264	9.43	3,349	$22,233	$22,087	99.343	$22,112	$121	0.5%
(11) SUB-TOTAL	$676,900	$908,292	9.33	$197,150	$1,782,342	$1,750,617	98.220	$1,836,023	($53,681)	-2.9%
(12) DIRECT EXP./ REV					$83,643	$70,832,087		$32,523	$51,120	157.2%
(13) RETURN ON DIRECT EXP.					$70,748,444	$0.000		$5,115	$70,743,329	1382989.1%
(14) TOTAL					$72,614,429	$72,582,704	-31,725	$1,873,661	$70,740,767	3775.5%
					70,832,087	$70,832,087	-			

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

Line #	AVERAGE RATE BASE						RATE BASE 2025	RATE BASE 2026
(1)	STEAM PLANT	481,584					543,265	419,903
(2)	***STEAM PLANT - CWIP***	***4,559***					***4,744***	***4,374***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	360,906					369,394	352,418
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***					***0***	***0***
(5)	HYDRO PLANT	644,461					603,548	685,374
(6)	***HYDRO PLANT - CWIP***	***44,561***					***55,299***	***33,823***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,643					10,402	10,884
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***					***0***	***0***
(9)	WIND PLANT	163,575					168,639	158,510
(10)	***WIND PLANT - CWIP***	***196***					***196***	***196***
(11)	SOLAR PLANT	1,285					1,316	1,255
(12)	***SOLAR PLANT - CWIP***	***-0***					***-0***	***-0***
(13)								
(14)	GAS TURBINE - OTHER PLANT	67,260					58,451	76,069
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***881***					***1,070***	***692***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT							
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***					***0***	***0***
(18)	LM6000 PLANT	93,707					94,612	92,802
(19)	***LM6000 PLANT - CWIP***	***30***					***0***	***60***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0					0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***					***0***	***0***
(22)			**Check**					
(23)	***Total Generation Plant bfr Gen-related Transmission Assets***	***1,823,421***	1,823,421				***1,849,627***	***1,797,215***
(24)	***Total Generation CWIP bfr Gen-related Transmission Assets***	***50,228***	50,228				***61,310***	***39,145***
(25)	***Total Generation bfr Gen-related Transmission Assets***	***1,873,649***	1,873,649				***1,910,937***	***1,836,360***
(26)								
(27)	***ECEI Batteries Plant***	145,582					***119,318***	***171,846***
(28)	***ECEI Batteries CWIP***	15,185					***30,370***	***-0***
(29)	***Generation-related Trans Assets Plant***	51,342					***51,342***	***51,342***
(30)	***Generation-related Trans Assets CWIP***	0					***0***	***0***
(31)	***Subtotal***	***212,109***					***201,031***	***223,188***
(32)								
(33)	***Total Generation Plant***	***2,020,345***					***2,020,288***	***2,020,403***
(34)	***Total Generation CWIP***	***65,413***					***91,680***	***39,145***
(35)	***Total Generation***	***2,085,758***					***2,111,968***	***2,059,548***
(36)								
(37)			**T&D Adj.**				**Average RB before T&D Adj.**	
(38)	TRANSMISSION PLANT net of ECEI batteries and Gen-related Transmissic	745,128	($176,727)				921,855	869,812	973,897
(39)	***TRANSMISSION PLANT - CWIP net of ECEI batteries and Gen-related T***	***99,492***					99,492	***57,791***	***141,193***
(40)	***Total Transmission***	***844,620***					1,021,347	***927,604***	***1,115,090***
(41)									
(42)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(43)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(44)					**CWIP**	**CWIP**			
(45)			**T&D Adj.**	**Distr. CWIP**	**2025**	**2026**	**Average Distr. RB before CWIP & T&D Adj.**		
(46)	DIST.PLT.- LAND	$5,052	$477.6	11	13	9	$4,563	4,563	4,563
(47)	DIST.PLT.- EASEMENTS & SURVEY	$177,554	$157	435	472	398	$176,962	162,165	191,758
(48)	DIST.PLT.- OTHER	$17,970	$27,096	(23)	-29	-17	($9,104)	-10,001	-8,207
(49)	DIST.PLT.- SUBSTATIONS	$183,948	$174,067	24	26	22	$9,856	9,083	10,629
(50)	DIST.PLT.- POLES & FIXTURES	$399,387	$5,656	971	1,088	854	$392,759	373,676	411,842
(51)	DIST.PLT.- O/H LINES	$173,434	($33,770)	512	582	443	$206,691	199,755	213,626
(52)	DIST.PLT.- U/G LINES	$61,773	$3,041	146	170	122	$58,585	58,366	58,805
(53)	DIST.PLT.- LINE TRANSFORMERS	$369,256	$0	911	1,021	801	$368,345	350,449	386,240
(54)	DIST.PLT.- SERVICES	$56,181	$0	139	160	119	$56,042	54,819	57,265
(55)	DIST.PLT.- METERS	$70,426	$0	176	208	143	$70,250	71,444	69,056
(56)	DIST.PLT.- STREET LIGHTING	$35,211		87	101	73	$35,124	34,842	35,405
(57)									
(58)	***Total***	***$1,550,189***	***$176,727***	***3,390***	***3,812***	***2,968***	***$1,370,072***	***$1,309,162***	***$1,430,983***
(59)			**2024 Actuals**						
(60)	SUBSTS.-DISTRIBUTION BULK POWER	$169,254	$41,794	92%					
(61)	SUBSTS.-DISTRIBUTION GENERAL	$14,693	$3,628	8%					
(62)		$183,948	$45,422	100%					
(63)									
(64)	DISTRIBUTION	40,929						44,376	37,483
(65)	TRANSMISSION	2,906						3,104	2,708
(66)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	34,964						32,676	37,252
(67)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	48,211						41,591	54,831
(68)	RETAIL	42,983						46,109	39,858
(69)	NON-FUNCTIONALIZED	292,481						287,072	297,891
(70)	GENERAL PROPERTY PLANT	462,475						454,929	470,022
(71)	**GENERAL PROPERTY PLANT - CWIP**	14,812						10,022	19,601
(72)	**TOTAL GENERAL PROPERTY**	***477,287***						464,951	489,623
(73)			**Check**						
(74)	***Total Plant in Service***	4,577,823	4,774,747					***4,654,190***	***4,895,304***
(75)	***Total Plant CWIP***	167,921	167,921					***132,936***	***202,907***
(76)	***Total Plant***	***4,745,744***	***4,942,669***					***4,787,126***	***5,098,211***
(77)									
(78)	**WORKING CAPITAL & DEFERRED CHARGES**								
(79)									
(80)	WORKING CAPITAL - CASH FUEL	0						0	0
(81)	WORKING CAPITAL - CASH OTHER	162,574	Source: 2014 COSS					187,621	137,528
(82)	WORKING CAPITAL - MAT. & SUP. FUEL	222,761		84,441				294,770	301,971
(83)	WORKING CAPITAL - MAT. & SUP. OTHER	75,610		28,661					
(84)	DEFERRED CHARGES - Financing	22,257		113,102				23,414	21,099
(85)	DEFERRED CHARGES - Tax	23,925						23,925	23,925
(86)	DEFERRED CHARGES - Pension	156,935						143,585	170,285
(87)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR an	ARO average			
(88)	DEFERRED CHARGES - FAM Deferral	4,167						-290	8,624
(89)	DEFERRED CHARGES - Other	29,562						34,227	24,897
(90)	DEFERRED CHARGES - Other (DSM)	723						652	795
(91)	DEFERRED CHARGES - Other (Storm Rider)	-2						-2	-2
(92)	DEFERRED CHARGES - Regulated Assets	5,818			Adjustment	***Average ARO***		6,464	5,171
(93)	DEFERRED Credits - ARO Steam	-81,338			0	-81,338		***-79,236***	***-83,440***
(94)	DEFERRED Credits - ARO Hydro	-40,430			0	-40,430		***-39,391***	***-41,468***
(97)	DEFERRED Credits - ARO Wind	-16,505			0	-16,505		***-16,076***	***-16,933***
(95)	DEFERRED Credits - ARO LM6000	-1,393			0	-1,393		***-1,357***	***-1,430***
(95)	DEFERRED Credits - ARO CT	-6,244			0	-6,244		***-6,084***	***-6,404***
(96)	DEFERRED Credits - ARO Transformers (Transmission)	-52			0	-52		***-88***	***-16***
(97)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1		***-2***	***-1***
(98)	DEFERRED Credits - ARO Transformers (Distribution)	-55			0	-55		***-94***	***-16***
(99)	DEFERRED Credits - Other (Steam)	-29,365						-28,602	-30,128
(100)	DEFERRED Credits - Cost of Removal Liability (COR)	10,587						17,353	3,821
(101)	CONTRACT RECEIVABLE	93,310						91,290	95,331
(102)	***Total***	***632,844***			0	-146,018	632,844	652,079	613,609
(103)									
(104)	Percentage of Transmission - EHV	100.00%					ARO Total from Continuities Schedu	(142,328)	(149,707)
(105)							ARO & COR from RB Tbl	-142,329	-149,709
(106)	***Total Rate Base***	***5,378,589***				0	Var	-1.1768	-1.1768
(107)								0%	0%
(108)									
(109)	***ARO TOTAL***	***-146,018***						***-142,328***	***-149,707***
(110)									
(111)	**OPERATING EXPENSES**								
(112)									
(113)	**OFFICE OF THE PRESIDENT**								
(114)	EXECUTIVE MANAGEMENT	1,808.4							
(115)									
(116)	CORPORATE INSURANCE	9,647.8							
(117)	CORPORATE SECRETARY	1,757.3							
(118)	CORPORATE SECRETARY & INSURANCE	11,405.2							
(119)									
(120)	LEGAL SERVICES	5,043							
(121)									
(122)	**VP EXTERNAL RELATIONS**								
(123)	COMM. & PUBLIC AFFAIRS	3,450.6							
(124)									
(125)									
(126)	ENVIRONMENTAL POLICIES & PROGRAMS	316							
(127)									
(128)									
(129)	**CUSTOMER OPERATIONS:**								
(130)									
(131)	**Labour-related O&M**								
(132)	GENERATION	67,439.8	67,439.8						
(133)	TRANSMISSION	20,589.9							
(134)	DISTRIBUTION	54,010.5	74,600.3	74,600.3	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)	(15) EXECUTIVE MANAGEMENT	1,274.5							
(140)	(16) LEGAL SERVICES	1,881.6							

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
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(141)	(16) CORP. SECRETARY	-					
(142)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,745.8					
(143)	(18) REGULATORY AFFAIRS	2,288.8					
(144)	(19) FINANCE GROUP	3,929.8					
(145)	(20) PROCUREMENT	7,398.7					
(146)	(20) IT	19,232.6					
(147)	(21) HUMAN RESOURCES	6,309.1					
(148)	GENERATION SERVICES	9,186.5	ECI				
(149)	(25) OTHER EXPENSES	14,660.1		233.5		14,426.6	
(150)	***TOTAL CORPORATE GROUPS***	***67,907.51***					
(151)							
(131)	***TOTAL LABOUR RELATED***	***241,048.39***		241,048.4		0.0	
(132)	TRANSMISSION CONTROL CENTER	5,429.9					
(133)	**GENERATION, TRANSMISSION AND DISTRIBUTION**						
(134)	TRANSMISSION BEFORE STORM EXPENSES	23,424				99%	
(135)	TRANSMISSION STORM EXPENSES	273				1%	
(134)	**TRANSMISSION TOTAL**	**23,697**		**0**		100%	
(135)	DISTRIBUTION TOTAL:						
(136)	SUBSTATIONS	1,477.7				60%	
(139)	OVERHEAD LINES BEFORE STORM EXPENSES	35,715.8				40%	
(140)	OVERHEAD LINES STORM EXPENSES	23,810.5				100%	
(137)	OVERHEAD LINES	**59,526.3**		**0**			
(138)	UNDERGROUND LINES	579.1					
(139)	LINE TRANSFORMERS	0.0					
(140)	METERS	0.0					
(141)	COMMUNICATIONS	0.0					
(142)	STREET LIGHTING	579.1					
(143)	***TOTAL DISTRIBUTION***	***62,162.1***					
(144)							
(145)	***TOTAL G T & D***	***85,859.5***		87,322,687.3			
(146)			Amount		Weights		Source: CS subfunctionalization
(147)	**CUSTOMER SERVICE**						
(148)	CUSTOMER SERVICE EXPERIENCE	1,479.9				5.2%	2,147,146
(149)	CUSTOMER SOLUTIONS	3,732.6				13.2%	5,415,333
(150)	***Total***	***5,212.5***		18.4%		18.4%	***7,562,479***
(151)							
(152)	**CALL CENTRE**						
(153)	CUSTOMER CARE ADMIN	1,230.1				4.3%	1,784,740
(154)	CUSTOMER CARE	6,913.0				24.4%	10,029,574
(155)	***Total***	***8,143.1***				28.7%	***11,814,314***
(156)							
(157)	**REVENUE OPERATIONS**						
(158)	BILLING SERVICES & PAYMENTS	2,293.0				8.1%	3,326,780
(159)	REVENUE OPS ADMIN	-				0.0%	-
(160)	METER DATA SERVICES	440.3				1.6%	638,831
(161)	SMART METER OPERATIONS CENTER (SMOC)	1,189.1				4.2%	1,725,124
(162)	METER SERVICES - FIELD	1,427.2				5.0%	2,070,655
(163)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,602.2				16.2%	6,676,996
(164)	METER SERVICES - INSPECTORS	-		7,659		0.0%	-
(165)	BAD DEBT EXPENSE	5,050.4				17.8%	7,327,260
(166)	***Total***	***15,002.2***				52.9%	***21,765,646***
	Customer Service Total	***28,357.8***		**28,357.8**		100.0%	***41,142,439***
(167)				**0**			
(168)							

(169)	**REGULATORY AFFAIRS**						
(170)	Advocacy Expense	1,885.2					
(171)	Other Expenses	7,402.2					
(172)	***Subtotal***	***9,287.4***					
(173)							
(174)	**Generation Services**						
(175)	Environmental Services	2,532.1					
(176)	Project Implementation	1,045.2					
(177)	EAM	8,332.3					
(178)	***Total***	***11,909.6***					
(179)							
(180)	**SENIOR VP & CFO**						
(181)	(a) INTERNAL AUDIT	1,781.8					
(182)	(b) INVESTOR RELATIONS	272.3					
(183)	(c) VP FINANCE & TREASURER	456.7					
(184)	(d) TREASURER	426.5					
(185)	(e) CORPORATE TAX	889.8					
(186)	**-- GM FINANCE**						
(187)	(a) CORPORATE CONTROLLER	3,523.4					
(188)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0					
(189)							
(190)	**VP ENTERPRISE SERVICES**						
(191)	-- PROCUREMENT & FACILITIES	12,283.6					
(192)	-- INFORMATION TECHNOLOGY	46,048.8					
(193)							
(194)	**VP HUMAN RESOURCES**						
(195)	-- HUMAN RESOURCES	11,000.2					
(196)							
(197)	**POWER PRODUCTION**						
(198)	-- POWER PRODUCTION - FUEL	443,215.0					
(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					
(202)	-- POWER PRODUCTION - LM6000	643.8					
(203)	-- POWER PRODUCTION - BIOMASS	6,736.8					
(204)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,590.6					
(205)	-- POWER PRODUCTION - GEN. DEVELOPMENT						
(206)	-- POWER PRODUCTION - HEAD OFFICE	2,583.0					
(207)	-- POWER PRODUCTION - GEN. SERV.						
(208)	-- POWER PRODUCTION - ECEI BATTERIES	0.0					
(209)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	1,463.0		1,463.0			
(210)	-- POWER PRODUCTION - H/R						
(211)	-- POWER PRODUCTION - ENVIR. POLICY						
(212)	-- POWER PRODUCTION - EXECUTIVE						
(213)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,651.5					
(214)	-- OTHER THAN BIOMASS AND WIND	18,477.9					
(215)	-- PURCHASED POWER - BIOMASS (Energy)	14,620.4					
(216)	-- PURCHASED POWER - BIOMASS (Demand)	5,682.1					
(217)	-- PURCHASED POWER - MARITIME LINK	200,473		86,507.2		85,044.2	
(218)	-- PURCHASED POWER - WIND (ERIS)	33,418.0					
(219)	-- PURCHASED POWER - WIND (NRIS)	111,508.3					
(220)	-- PURCHASED POWER - Imports	94,697.3					
(221)	-- BUTU CAPACITY CREDIT	328.4					
(222)	OTHER OVERHEAD EXPENSES	7,377.5		6,487.4		890.13	System Planning and ECI
(223)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0					
(224)	DSM EXPENSES - Demand-related ATL Classes			922,092.3		922,092.3	
(225)	DSM EXPENSES - Energy-related ATL Classes						
(226)	DSM EXPENSES - Directly Assigned ATL Classes						
(227)	DSM EXPENSES - BTL Classes						
(228)	FCR DEFERRAL	0					
(229)	GRANTS IN LIEU OF TAXES	50,476					
(230)					**Adj to Balance =**	**-**	
(231)	***DEPRECIATION AND ACCRETION :***						
(232)						**ADJUSTMENT**	
(233)	***GENERATION***						
(234)	STEAM	47,963.5	**0.000**	0.0	47,964		47,964
(235)	HYDRO	16,576.5		0.0	16,577		16,577
(236)	WIND	13,294.2		0.0	13,294		13,294
(237)	SOLAR	61.5		0.0	61		61
(238)	LM6000	7,014.7		0.0	7,015		7,040
(239)	GAS TURBINE - OTHER	2,879.7		0.0	2,880		2,880
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRAN***	***87,790.1***		***0.0***	***87,790.1***	***0.0***	***87,790.1***
(241)							
(242)	*ECEI BATTERIES*	8,574.6					
(243)	*GEN-RELATED TRANS ASSETS*	3,169.0					
(244)							
(245)	***TOTAL GENERATION***	***99,533.7***					
(246)							
(241)							
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***						
(243)	Transmission - HV	0		0.0	0.0	0	0
(244)	Transmission - EHV	26,554	**0.0**	0.0	26,554.0	-9,414	35,968
(245)	***TOTAL TRANSMISSION***	***26,554.0***		***0***	***26,554***	***-9,414***	***35,968***
(246)							
(247)	***DISTRIBUTION***						
(248)	DISTRIBUTION - Land	0.0	0	0.0	0		0
(249)	DISTRIBUTION - Easements	3,065.1	0	0.0	3,065	2.4	3,063
(250)	DISTRIBUTION - Other	1,358.8	0	0.0	1,359	891.3	467
(251)	DISTRIBUTION - Substations	9,065.6	0	0.0	9,066	8,556.5	509
(252)	DISTRIBUTION - Poles and Fixtures	20,950.9	0	0.0	20,951	293.0	20,658
(253)	DISTRIBUTION - OH Lines	12,194.0	0	0.0	12,194	(393.0)	12,587

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$916.09	$969.14	$7,402.17	$9,287

Factor

		TOTAL	DEPRECIATION-2026	ACCRETION-2026
(234)	STEAM	47,964	45,275	2,688
(235)	HYDRO	16,577	15,845	732
(236)	WIND	13,294	13,037	257
(237)	SOLAR	61	61	0
(238)	LM6000	7,015	7,040	-26
(239)	GAS TURBINE - OTHER	2,880	2,704	176
(240)	***TOTAL GENERATION bfr ECEI BATTERIES AND GEN-RELATED TRAN***	***87,790.1***	***83,962.8***	***3,827.3***
(241)				
(242)	*ECEI BATTERIES*		8,575	0
(243)	*GEN-RELATED TRANS ASSETS*		3,169	0
(244)				
(245)	***TOTAL GENERATION***			
(246)				
(241)				
(242)	***TRANSMSSION NET OF ECEI BATTERIES AND GEN-RELATED ASSETS***			
(243)	Transmission - HV	0	0	0
(244)	Transmission - EHV	35,968	35,968	0
(245)	***TOTAL TRANSMISSION***	***35,968***	***35,968***	***0***
(246)				
(247)	***DISTRIBUTION***			
(248)	DISTRIBUTION - Land	0	0	0
(249)	DISTRIBUTION - Easements	3,063	3,063	0
(250)	DISTRIBUTION - Other	467	467	0
(251)	DISTRIBUTION - Substations	509	509	0
(252)	DISTRIBUTION - Poles and Fixtures	20,658	20,658	0
(253)	DISTRIBUTION - OH Lines	12,587	12,587	0

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(254)	DISTRIBUTION - UG Lines	2,952.6	0	0.0	2,953	64.1		2,889	2,889	0
(255)	DISTRIBUTION - Line Transformers	28,381.7	0	0.0	28,382			28,382	28,382	0
(256)	DISTRIBUTION - Services	4,147.1	0	0.0	4,147			4,147	4,147	0
(257)	DISTRIBUTION - Meters	8,124.2	0	0.0	8,124			8,124	8,124	0
(258)	DISTRIBUTION -Streetlights	4,584.6	0	0.0	4,585			4,585	4,585	0
(259)	***DISTRIBUTION TOTAL***	***94,824.5***	*0.000*		**94,825**					
(260)										
(261)	***GENERAL PROPERTY***			***Adj***				***,2026***		
(262)	GENERATION	0.0						0	0	0
(263)	DISTRIBUTION	6,892.9		0.0	6,893			6,893	6,893	0
(264)	TRANSMISSION	396.6		0.0	397			397	397	0
(265)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,394.2		0.0	2,394			2,394	2,394	0
(266)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	7,734.7		0.0	7,735			7,735	7,735	0
(267)	RETAIL	6,250.7		0.0	6,251			6,251	6,251	0
(268)	NON-FUNCTIONALIZED	37,846.2		0.0	37,846			37,846	37,846	0
(269)	***TOTAL GENERAL PROPERTY***	***61,515.3***		***0***	***61,515***			**61,515**	***61,515***	***0***
(270)				***0.0***	***189,649***	***9,414.1***		***85,410***	***85,410***	***0***
(271)	***TOTAL DEPRECIATION AND ACCRETION***	***270,683.9***		**0.0**	**270,683.9**	**-9,414.1**		**185,273.5**	**181,446.2**	**3,827.3**
(272)										
(273)	GLACE BAY RETIREMENT	**0**			Interest Charges				Corporate Taxes	
(274)	INTEREST CHARGES	141,804		Interest & Other Exp	144,090	**0.0**		Corporate Income Tax	-17,933	**0.00**
(275)	PREFERRED DIVIDENDS	0		Corporate Adjustment	**23,800.0**	**0**		Regulatory Amort.	**8,097**	**0**
(276)	CORPORATE TAXES	-9,835		Allowance for Funds	(26,086)			Costs of Goods Sold	0	
(277)	RETAINED EARNINGS	201,298	**0.00**	Net	141,804			Settlement Adj.	0	
(278)	***Normal Interruption Cost***	***160.44***							-9,835	
(279)	**Interr. Rider Coincident Demand & CD Losses**	***69,594***								
(280)	***PHP Interruptible Credit Data Inputs***									
(281)	Power Factor Adjustment	*1.06*								
(282)	LIR Credit ($/kVA)	*-7.638*								
(283)	% Premium for Priority Interruptions	10.0%								
(284)	**OPERATING ALLOCATIONS**									
(285)	**FCR Deferral - Generation**	**70.50%**								
(286)	**FCR Deferral - Transmission**	**29.50%**								
(287)		***100.00%***								
(288)										
(289)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023							
(290)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%							
(291)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%							
(292)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%							
(293)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%							
(294)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%							
(295)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%							
(296)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%							
(297)	CUSTOMER SOLUTIONS ALLOCATOR - PHP	0.00%	0.00%							
(298)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%							
(299)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%							
(300)	***Total***	***100.00%***								
(301)										
(302)	**METER DATA SERVICES ALLOCATORS**									
(303)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.34%	6.34%							
(304)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.14%	9.14%							
(305)	METER DATA SERVICES ALLOCATOR - GENERAL	15.99%	15.99%							
(306)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.62%	14.62%							
(307)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.51%	10.51%							
(308)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.97%	10.97%							
(309)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.53%	15.53%							
(310)	METER DATA SERVICES ALLOCATOR - PHP		0.43%							
(311)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.90%	16.90%							
(312)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%							
(313)	***Total***	100.00%	100.43%							
(314)			2023 COSS							
(315)	**UNIT METER COSTS**									
(316)	Residential	129.17	113.00							
(317)	Small General	146.15	111.72							
(318)	General	565.62	392.00							
(319)	Large General	1,811.88	692.00							
(320)	Small Industrial	589.45	196.84							
(321)	Medium Industrial	1,611.77	692.00							
(322)	Large Industrial	1,891.93	1,106.00							
(323)	PHP	-	1,106.00							
(324)	Municipal	1,891.93	1,106.00							
(325)	Unmetered	-								
(326)										
(327)	**DIRECT FAM-related EXPENSES**									
(328)	FUEL	61,230.180								
(329)	PURCHASES - OTHER THAN BIOMASS AND WIND	61.766								
(330)	PURCHASES - BIOMASS	68.832								
(331)	MARITIME LINK	674.907								
(332)	PURCHASES - WIND ERIS	109.662								
(333)	PURCHASES - WIND NRIS	362.305								
(334)	IMPORTS	336.159								
(335)	BUTU CAPACITY CREDIT	(328.367)								
(336)	EXPORT SALES	-								
(337)	***Total***	***62,515.445***			88,885.96	$37,415	51,471	Check		
(338)										
(339)	**TOTAL REVENUE OF ATL RATE CLASSES**									
(340)	Switch from Prelim to Actual		62,515.445		1.00					
(341)	ELECTRIC REVENUE - DOMESTIC - REG	1,063,859.82	1,063,859.82		1,063,860					
(342)	ELECTRIC REVENUE - SMALL GENERAL	68,733.30	68,733.30		68,733					
(343)	ELECTRIC REVENUE - GENERAL	353,225.84	353,225.84		353,226					
(344)	ELECTRIC REVENUE - GENERAL LARGE	47,693.62	47,693.62		47,694					
(345)	ELECTRIC REVENUE - SMALL INDUST.	39,777.14	39,777.14		39,777					
(346)	ELECTRIC REVENUE - MEDIUM INDUST.	59,450.67	59,450.67		59,451					
(347)	ELECTRIC REVENUE - LARGE INDUSTRIAL	76,124.16	76,124.16		76,124					
(348)	ELECTRIC REVENUE - PHP	-	-		-					70794
(349)	ELECTRIC REVENUE - MUNICIPAL	19,666.02	19,666.02		19,666		BTL			
(350)	ELECTRIC REVENUE - UNMETERED	22,086.62	22,086.62		22,087	$1,918,510	1750617			
(351)	***Total***	***1,750,617.20***	1,750,617.20		1,750,617.20	$70,832,087				
(352)		**-**			($70,664,194)	($68,913,577)				
(353)	EXPORT SALES	-								
(354)	FX Interest									
(355)										
(356)	**FX COST REVENUE OF BTL RATE CLASSES**						Var			
(357)	SHORE POWER	PROD	19.239		19.239		0.000			
(358)	SHORE POWER	TRANS	-		-		0.000			
(359)	SHORE POWER	DIST	19.59		19.586		0.000			
(360)	SHORE POWER	RETAIL	4.97	43.80	4.972	43.8	0.000		0.0	
(361)	GEN.REPL./LOAD FOLL.	PROD	(13.96)		(13.962)		0.000			
(362)	GEN.REPL./LOAD FOLL.	TRANS	-		-		0.000			
(363)	GEN.REPL./LOAD FOLL.	DIST	-		-		0.000			
(364)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	61.3	75.217	61.3	0.000		0.0	
(365)	ELIADC	PROD	1,585.11		1,585.107		0.000			
(366)	ELIADC	TRANS	-		-		0.000			
(367)	ELIADC	DIST	-		-		0.000			
(368)	ELIADC	RETAIL	-	1,585.11	-	1,585.1	0.000		0.0	
(369)	BUTU	PROD	885.65		885.647		0.000			
(370)	BUTU	TRANS	-		-		0.000			
(371)	BUTU	DIST	-		-		0.000			
(372)	BUTU	RETAIL	30.07	915.7	30.070	915.7	0.000		0.0	
(373)	SPILL	PROD	-		-		0.000			
(374)	SPILL	TRANS	-		-		0.000			
(375)	SPILL	DIST	-		-		0.000			
(376)	SPILL	RETAIL	5.01	5.0	5.012	5.0	0.000		0.0	
(377)	REAL TIME PRICING	PROD	157.04		157.041		0.000			
(378)	REAL TIME PRICING	TRANS	94.45		94.453		0.000			
(379)	REAL TIME PRICING	DIST	-		-		0.000			
(380)	REAL TIME PRICING	RETAIL	1.24	252.7	1.235	252.7	0.000		0.0	
(381)	OATT	PROD	152.09		152.091		0.000			
(382)	OATT	TRANS	444.10		444.096		0.000			
(383)	OATT	DIST	-		-		0.000			
(384)	OATT	RETAIL	28.93	625.1	28.926	625.1	0.000		0.0	
(385)	EBS	PROD	1,320.80		1,320.801		0.000			
(386)	EBS	TRANS	511.83		511.830		0.000			
(387)	EBS	DIST	977.06		977.064		0.000			
(388)	EBS	RETAIL	107.99	2,917.7	107.988	2,917.7	0.000			
(389)	RTR	PROD	9,037.52		9,037.517		0.000			
(390)	RTR	TRANS	3,502.17		3,502.174		0.000			
(391)	RTR	DIST	6,685.51		6,685.510		0.000			
(392)	RTR	RETAIL	738.90	19,964.1	738.903	19,964.1	0.000			
(393)	***Total***		***26,370.517***	**-**	***26,370.517***	***26,370.5***	***0.000***		***0.0***	
(394)										
(395)	**TOTAL REVENUE OF BTL RATE CLASSES**									
(396)	SHORE POWER		158.4		158.4		0.000			
(397)	GEN.REPL./LOAD FOLL		1,234.9		1,234.9		0.000			
(398)	ELIADC		70,794,480.3		70,794,480.3		0.000			70794.48026 in Btl
(399)	BUTU		3,271.8		3,271.8		0.000			
(400)	SPILL		5.0		5.0		0.000			

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(401) REAL TIME PRICING	1,277.0		1,277.0		0.000		
(402) OATT	625.1	70,801,052.523	625.1		0.000		
(403) EBS	10,878.3		10,878.3				
(404) RTR	19,964.1	70,831,894.967	19,964.1				
(405) SOLAR GARDEN RIDER (SGR)	191.6	-	***70,831,894.967***	89,078	***0.000***		
(406) ***TOTAL***	***70,832,086.600***			70,743,009.0043		0	
		Historic Class					
(407) **LATE PAYMENT CHARGES**	0	***Weighted Ave***					
(408) LATE PAYMENT CHARGE - DOMESTIC	4,690.3	81.7%					
(409) LATE PAYMENT CHARGE - SMALL GENERAL	267.1	4.7%	***2026 Budg. =***	**5,743.1**			
(410) LATE PAYMENT CHARGE - GENERAL	616.5	10.7%					
(411) LATE PAYMENT CHARGE - GENERAL LARGE	2.6	0.0%					
(412) LATE PAYMENT CHARGE - SMALL INDUST.	68.9	1.2%					
(413) LATE PAYMENT CHARGE - MEDIUM INDUST.	91.7	1.6%					
(414) LATE PAYMENT CHARGE - LARGE INDUSTRIAL	1.3	0.0%					
(415) LATE PAYMENT CHARGE - PHP	-	0.0%					
(416) LATE PAYMENT CHARGE - MUNICIPAL	-	0.0%					
(417) LATE PAYMENT CHARGE - UNMETERED	4.7	0.1%					
(418) ***TOTAL***	***5,743.1***	100.0%					
(419)							
(420)							
		Historic Class					
(421) **Connection Charges & Removal of Meters**		***Weighted Ave***					
(422) MISCELLANEOUS REVENUE - DOMESTIC	3,299.9	94.4%					
(423) MISCELLANEOUS REVENUE - SMALL GENERAL	135.2	3.9%	Connection Charges	Removal of Meters			
(424) MISCELLANEOUS REVENUE - GENERAL	44.7	1.3%	1,583.8	1,716.0			
(425) MISCELLANEOUS REVENUE - GENERAL LARGE	4.5	0.1%	64.9	70.3			
(426) MISCELLANEOUS REVENUE - SMALL INDUST.	4.5	0.1%	21.4	23.2			
(427) MISCELLANEOUS REVENUE - MEDIUM INDUST.	0.5	0.0%	2.2	2.3			
(428) MISCELLANEOUS REVENUE - LARGE INDUSTRIAL	0.0	0.0%	2.2	2.4			
(429) MISCELLANEOUS REVENUE - PHP	-	0.0%	0.2	0.2			
(430) MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	0.0	0.0			
(431) MISCELLANEOUS REVENUE - UNMETERED	4.8	0.1%	-	-			
(432) ***TOTAL***	***3,494.1***	100.0%	-	-			
(433)			2.3	2.5			
		Historic Class					
(434)		***Weighted Ave***	**1,677.0**	**1,817.0**			
(435) NSF - DOMESTIC	153.5	96.9%					
(436) NSF - SMALL GENERAL	2.9	1.8%	***2026 Rev. =***	**158.5**			
(437) NSF - GENERAL	1.8	1.1%					
(438) NSF - GENERAL LARGE	0.1	0.0%					
(439) NSF - SMALL INDUST.	0.1	0.1%					
(440) NSF - MEDIUM INDUST.	0.0	0.0%					
(441) NSF - LARGE INDUSTRIAL	0.0	0.0%					
(442) NSF - PHP	0.0	0.0%					
(443) NSF - MUNICIPAL	0.0	0.0%					
(444) NSF - UNMETERED	0.1	0.0%					
(445) ***TOTAL***	***158.5***	100.0%					
(446)							
		Historic Class					
(447)		***Weighted Ave***					
(448) RETAIL SALES - DOMESTIC	47.4	3.2%					
(449) RETAIL SALES - SMALL GENERAL	0.0	0.0%	***2026 Rev. =***	**1,490.5**			
(450) RETAIL SALES - GENERAL	767.9	51.5%					
(451) RETAIL SALES - GENERAL LARGE	104.9	7.0%					
(452) RETAIL SALES - SMALL INDUST.	55.8	3.7%					
(453) RETAIL SALES - MEDIUM INDUST.	311.2	20.9%					
(454) RETAIL SALES - LARGE INDUSTRIAL	177.3	11.9%					
(455) RETAIL SALES - PHP	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	831						
(464) OTHER REVENUE	4,496						
(465) COST OF GOODS SOLD (Retail)	0						
(466)							
(467) **CASH WORKING CAPITAL**							
(468) CWC % DISTRIBUTION - DOMESTIC	73.8%						
(469) 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	2.5%						
(475) CWC % DISTRIBUTION - PHP	0.0%						
(476) CWC % DISTRIBUTION - MUNICIPAL	0.5%						
(477) CWC % DISTRIBUTION - UNMETERED	0.5%						
(478)	100.0%						
(479) **ALLOCATION FACTOR INFORMATION**			**Year-end 2025**	**Year-end 2026**			
(480) AVERAGE CUSTOMERS - DOMESTIC (SEASONAL)	12,080		24,346	23,974			
(481) AVERAGE CUSTOMERS - DOMESTIC (TOTAL)	488,926		490,213	487,639			
(482) AVERAGE CUSTOMERS - SMALL GENERAL	27,443		27,271	27,614			
(483) AVERAGE CUSTOMERS - GENERAL	11,240		11,240	11,240			
(484) AVERAGE CUSTOMERS - GENERAL LARGE	20		20	20			
(485) AVERAGE CUSTOMERS - SMALL INDUST.	2,102		2,102	2,102			
(486) AVERAGE CUSTOMERS - MEDIUM INDUST.	175		175	175			
(487) AVERAGE CUSTOMERS - INDUSTRIAL LARGE	36		36	36			
(488) AVERAGE CUSTOMERS - PHP	0		0	0			
(489) AVERAGE CUSTOMERS - MUNICIPAL	1		1	1			
(490) AVERAGE CUSTOMERS - UNMETERED	9,903		9,903	9,903			
(491)	***539,846***		**565,308**	**562,704**			
(492)							
(493) AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connected	8	2023 Test COSS					
(494)							
(495) VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	8	8			
(496) VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	2014 Test COSS				
(497) VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	93.14%				
(498) LOSS FACTOR PERCENTAGE - SECONDARY	3.540%		96.06%				
(499) LOSS FACTOR PERCENTAGE -before bulk power	3.645%		53.33%				
(500) LOSS FACTOR PERCENTAGE - bulk power	0.910%						
(501) LOSS FACTOR PERCENTAGE - TRANSMISSION							
(502)							
(503) **CUSTOMER WEIGHTING FACTORS FOR SERVICE DROP INVESTMENT**							
(504) DOMESTIC	1.00						
(505) SMALL GENERAL	1.00						
(506) GENERAL	5.00						
(507) LARGE GENERAL	100.00						
(508) SMALL INDUSTRIAL	5.00						
(509) MEDIUM INDUSTRIAL	25.00						
(510) LARGE INDUSTRIAL	100.00						
(511) PHP	0.00						
(512) MUNICIPAL	100.00						
(513) UNMETERED	0.82						
(514)							
(515) **REVENUE TO COSS RATIO (2023 COSS)**							
(516) DOMESTIC	97.630						
(517) SMALL GENERAL	97.140						
(518) GENERAL	105.000						
(519) LARGE GENERAL	104.010						
(520) SMALL INDUSTRIAL	99.660						
(521) MEDIUM INDUSTRIAL	99.270						
(522) LARGE INDUSTRIAL	105.000						
(523) PHP	100.000						
(524) MUNICIPAL	101.830						
(525) UNMETERED	100.000						
(526)							
(527) **2024 No. of Bills**							
(528) Residential	2,974,413						
(529) Small General	199,098						
(530) General	130,997						
(531) Large General	243						
(532) Small Industrial	20,815						
(533) Medium Industrial	2,222						
(534) Large Industrial	414						
PHP	-						
(535) Municipal	12						
(536) Unmetered	118,279						
(537) ***TOTAL***	***3,446,493***						
(538)							
(539) **2024 Billed Revenue**							
(540) Residential	970,271,743						
(541) Small General	68,514,938						
(542) General	378,788,180						
(543) Large General	52,607,094						
(544) Small Industrial	41,802,365						

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

(545)	Medium Industrial	71,721,412		
(546)	Large Industrial	80,164,570		
	PHP	-	Revenue BTL	70,794,480
(547)	Municipal	6,000,854		
(548)	Unmetered	53,281,186		
(549)	***TOTAL***	***1,723,152,340***		
(550)				
(551)	No of Bills Factor	85%		
(552)	Billed Revenue Factor	15%		
(553)				
(554)	Wiring Inspections Splits			
(555)	Residential	71.41%		
(556)	Non-residential	28.59%		
(557)				
(558)	NRIS - Demand	0.4777		
(559)	NRIS - Energy	0.5223		
(560)	ERIS - Demand	0.4777		
(561)	ERIS - Energy	0.5223		
(562)				
(563)	BIOMASS - DEMAND	0.4777		
(564)	BIOMASS - ENERGY	0.5223		
(565)				
(566)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84		
(567)				
(568)				

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2026

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		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	276,088	327,490	431,585	602,917	5,213,777.0
(2)	MWH SALES - SMALL GENERAL	39,647	36,873	36,030	27,955	25,685	23,742	26,458	26,087	23,021	24,363	28,882	34,690	353,433.7
(3)	MWH SALES - GENERAL	225,608	205,621	213,252	170,313	158,995	162,975	178,814	177,554	160,629	171,601	189,447	204,597	2,219,406.4
(4)	MWH SALES - GENERAL LARGE	29,782	28,374	29,309	27,704	27,850	28,948	34,480	33,443	31,515	30,130	28,674	28,360	358,568.3
(5)	MWH SALES - SMALL INDUST.	24,342	21,850	22,146	19,651	20,393	22,537	22,427	20,183	18,449	18,287	20,960	23,917	255,141.8
(6)	MWH SALES - MEDIUM INDUST.	37,761	34,388	37,155	34,301	36,746	38,470	38,399	35,850	35,276	35,662	38,444	36,134	438,584.6
(7)	MWH SALES - INDUSTRIAL LARGE	58,094	52,453	54,152	54,383	59,486	58,961	59,461	65,015	60,525	61,506	61,108	52,459	697,602.9
(8)	MWH SALES - ELI 2P-RTP	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	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	[redacted]												
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.													
(14)	MWH SALES - ELIADC	52,509	46,195	71,541	68,424	68,675	62,951	74,039	68,541	73,774	79,523	71,220	55,162	792,553.6
(15)	MWH SALES - BUTU	[redacted]												
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE													
(17)	MWH SALES - Real Time Pricing													
(18)	MWH SALES - EBS/RTR													
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,600	52,784	50,321	36,418	28,796	23,156	24,584	23,484	21,585	26,147	37,101	50,026	431,001.9
(20)	LINE LOSSES - SMALL GENERAL	3,429	3,172	3,132	2,275	2,036	1,867	2,022	1,893	1,789	1,933	2,468	2,861	28,876.5
(21)	LINE LOSSES - GENERAL	18,796	17,041	17,856	13,355	12,139	12,346	13,165	12,413	12,025	13,119	15,594	16,255	174,104.6
(22)	LINE LOSSES - GENERAL LARGE	1,601	1,517	1,583	1,401	1,372	1,415	1,638	1,508	1,522	1,486	1,523	1,454	18,019.0
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,982	1,770	1,812	1,506	1,521	1,668	1,613	1,379	1,350	1,366	1,686	1,857	19,509.7
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,695	2,442	2,666	2,305	2,404	2,497	2,422	2,147	2,263	2,336	2,711	2,460	29,346.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,190	1,967	2,052	1,930	2,055	2,021	1,981	2,057	2,050	2,128	2,276	1,886	24,591.0
(26)	LINE LOSSES - ELI 2P-RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(27)	LINE LOSSES - MUNICIPAL	588	516	490	324	185	170	220	197	218	266	394	452	4,021.2
(28)	LINE LOSSES - UNMETERED	572	548	555	512	526	506	494	449	525	486	597	504	6,275.3
(29)	LINE LOSSES - SHORE POWER	[redacted]												
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.													
(32)	LINE LOSSES - ELIADC	1,336	1,170	1,830	1,638	1,598	1,453	1,662	1,460	1,682	1,853	1,788	1,339	
(33)	LINE LOSSES - BUTU													
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING													
(36)	LINE LOSSES - EBS/RTR													
(37)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(38)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,567,908	1,440,464	1,226,893	1,030,722	850,197	593,240	650,001	652,755	576,378	763,048	1,111,549	1,344,111	1,567,907.8
(39)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	87,055	78,286	71,125	57,863	53,355	51,498	59,024	55,955	53,433	50,406	66,114	64,837	87,054.8
(40)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	470,705	403,469	365,338	303,450	280,785	288,903	328,955	311,087	318,158	296,572	381,975	347,401	470,705.0
(41)	CLASS NON-COINCIDENT DMD. - GENERAL LARGE	51,003	52,888	49,095	47,943	48,748	56,833	62,748	60,308	57,687	52,215	50,929	48,452	62,747.7
(42)	CLASS NON-COINCIDENT DMD. - SMALL INDUST.	51,659	44,296	35,994	35,544	38,473	38,065	43,428	39,098	38,505	34,153	46,015	43,051	51,658.6
(43)	CLASS NON-COINCIDENT DMD. - MEDIUM INDUST.	69,240	57,225	48,345	55,515	60,277	54,861	61,157	53,552	59,746	50,881	67,462	56,262	69,240.0
(44)	CLASS NON-COINCIDENT DMD. - INDUSTRIAL LARGE	92,479	93,177	87,200	89,233	93,151	97,491	97,400	104,169	102,852	99,262	102,021	92,989	104,169.1
(45)	CLASS NON-COINCIDENT DMD. -ELI 2P-RTP													-
(46)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,639	32,826	31,225	24,061	16,983	18,338	19,450	18,224	17,505	21,955	25,102	31,480	32,825.8
(47)	CLASS NON-COINCIDENT DMD. - UNMETERED	16,774	16,063	14,297	17,780	21,371	19,660	21,350	17,797	18,478	13,522	17,133	12,711	21,371.5
(48)	CLASS NON-COINCIDENT DMD. - SHORE POWER	[redacted]												
(49)	CLASS NON-COINCIDENT DMD. - GEN. REPL.													
(50)	CLASS NON-COINCIDENT DMD. - ELIADC	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	
(51)	CLASS NON-COINCIDENT DMD. - BUTU	[redacted]												
(52)	CLASS NON-COINCIDENT DMD. - RTP													
	CLASS NON-COINCIDENT DMD. - EBS/RTR													
(53)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTEF	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTI	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(56)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,315,928	1,275,166	1,072,148	892,737	690,370	567,667	587,067	652,308	539,018	668,458	920,296	1,231,859	1,315,927.8
(57)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	68,512	71,710	61,807	48,142	41,777	43,516	46,216	40,064	43,655	47,784	52,363	57,964	68,512.1
(58)	SYSTEM COINCIDENT DMD. - GENERAL	389,273	386,120	337,938	274,016	248,494	266,079	286,520	260,380	286,978	294,199	325,825	311,966	389,273.0
(59)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	44,117	46,013	44,676	43,724	41,143	53,479	51,767	49,151	52,207	46,524	41,558	38,713	44,117.2
(60)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,368	38,848	32,575	27,298	32,240	29,767	33,744	27,564	28,532	33,231	31,382	33,451	36,367.6
(61)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	56,500	48,298	44,816	43,691	49,789	46,412	53,145	40,485	50,844	50,576	51,744	38,708	56,499.8
(62)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,775	84,046	73,946	78,525	87,096	86,474	87,270	82,814	97,504	79,013	92,941	71,695	77,774.8
(63)	SYSTEM COINCIDENT DMD. - ELI 2P-RTP													-
(64)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,793	30,554.2
(65)	SYSTEM COINCIDENT DMD. - UNMETERED	10,903	4,016	1,573	1,956	2,351	2,163	2,349	1,958	2,033	1,487	17,133	12,711	10,902.9
(66)	SYSTEM COINCIDENT DMD. - SHORE POWER	[redacted]												
(67)	SYSTEM COINCIDENT DMD. - GEN. REPL.													
(68)	SYSTEM COINCIDENT DMD. - ELIADC	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	
(69)	***SYSTEM COINCIDENT DMD. - BUTU***													
(70)	SYSTEM COINCIDENT DMD. - RTP													
(71)	SYSTEM COINCIDENT DMD. - EBS/RTR													
(72)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(73)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***66,917***	***72,012***	***62,804***	***67,982***	***78,240***	***77,089***	***78,318***	***73,427***	***87,802***	***68,374***	***83,935***	***60,116***	***66,916.9***
(74)	***SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE***													-
(75)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,148,748***	***2,111,955***	***1,894,344***	***1,615,419***	***1,387,627***	***1,301,720***	***1,345,534***	***1,352,397***	***1,299,292***	***1,430,265***	***1,744,153***	***1,945,442***	***2,148,748.3***
(76)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,413,470***	***2,353,879***	***2,067,656***	***1,743,372***	***1,484,308***	***1,376,186***	***1,433,351***	***1,444,266***	***1,383,409***	***1,535,612***	***1,913,044***	***2,188,591***	***2,413,470.3***
(77)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOF**	***69,594***	***74,893***	***65,317***	***70,701***	***81,370***	***80,172***	***81,451***	***76,365***	***91,314***	***71,109***	***87,292***	***62,520***	***69,593.6***

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	1												
		January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
(78)	**PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENER.**	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	-
(79)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL			90,060										
(80)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.			0										
(81)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(82)	LOSS FACTOR PERCENTAGE - SECONDARY													
(83)	LOSS FACTOR PERCENTAGE - PRIMARY													
(84)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(85)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,916	168,713	117,369	85,812	60,029	41,910	48,975	55,866	45,334	62,000	108,306	176,256	1,156,485.6
(86)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,487	8,319	5,932	4,057	3,185	2,817	3,380	3,008	3,219	3,886	5,403	7,272	58,965.7
(87)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,334	40,253	29,149	20,754	17,025	15,478	18,834	17,571	19,018	21,501	30,213	35,171	308,300.7
(88)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,015	2,945	2,366	2,033	1,730	1,910	2,089	2,036	2,124	2,087	2,366	2,679	27,380.4
(89)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,077	5,078	3,523	2,593	2,770	2,171	2,781	2,332	2,371	3,045	3,649	4,729	40,120.4
(90)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	6,138	4,914	3,773	3,230	3,329	2,635	3,409	2,666	3,288	3,607	4,683	4,259	45,932.1
(91)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,417	4,470	3,254	3,034	3,044	2,566	2,926	2,851	3,296	2,946	4,397	4,123	41,323.9
(92)	DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP	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	1,540	531	172	188	204	160	196	168	171	138	2,016	1,819	7,303.3
(95)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	[redacted]												
(96)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.													
(97)	DEMAND LINE LOSS ADJUSTMENT - ELIADC	2,790	2,612	4,489	3,942	3,566	3,028	3,421	3,512	3,449	3,804	4,826	2,825	42,264.0
(98)	*DEMAND LINE LOSS ADJUSTMENT -BUTU*	[redacted]												
(99)	DEMAND LINE LOSS ADJUSTMENT - RTP													
(100)	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR													
(101)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(102)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,677***	***2,880***	***2,512***	***2,719***	***3,130***	***3,084***	***3,133***	***2,937***	***3,512***	***2,735***	***3,357***	***2,405***	
(103)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIB***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	
(104)	TOTAL DEMAND LOSSES	264,722	241,923	173,312	127,953	96,682	74,466	87,817	91,869	84,117	105,347	168,891	243,150	
(105)														3CP
(106)	REQUIREMENTS - DOMESTIC	1,501,844	1,443,879	1,189,517	978,550	750,399	609,577	636,042	708,174	584,352	730,459	1,028,601	1,408,115	4,353,837.5
(107)	REQUIREMENTS - SMALL GENERAL	76,999	80,029	67,740	52,200	44,962	46,333	49,596	43,072	46,874	51,670	57,766	65,236	222,263.6
(108)	REQUIREMENTS - GENERAL	432,607	426,373	367,087	294,769	265,519	281,558	305,354	277,951	305,996	315,700	356,039	347,137	1,206,116.4
(109)	REQUIREMENTS - GENERAL LARGE	47,132	48,958	47,042	45,757	42,874	55,389	53,856	51,187	54,331	48,611	43,924	41,392	137,482.1
(110)	REQUIREMENTS - INDUST. TO 249 KVA	41,444	43,926	36,098	29,890	35,010	31,938	36,525	29,897	30,903	36,276	35,031	38,180	123,550.0
(111)	REQUIREMENTS - INDUST. 250-3999 KVA	62,638	53,212	48,588	46,920	53,118	49,047	56,555	43,151	54,132	54,184	56,426	42,967	158,817.6
(112)	REQUIREMENTS - INDUSTRIAL LARGE	82,192	88,515	77,199	81,559	90,140	89,041	90,197	85,665	100,800	81,958	97,338	75,818	246,525.1
(113)	REQUIREMENTS - ELI 2P-RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	REQUIREMENTS - MUNICIPAL	31,866	33,064	30,557	21,902	15,612	15,918	16,401	15,238	15,861	22,306	24,619	29,001	93,930.6
(115)	REQUIREMENTS - UNMETERED	12,443	4,547	1,745	2,144	2,555	2,322	2,544	2,125	2,203	1,625	19,149	14,529	31,519.6
(116)	REQUIREMENTS - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(117)	REQUIREMENTS - GEN.REPL. / LOAD FOLL.	70	149	91	-53	754	7,139	844	3,930	3,322	3,661	3,665	2,182	2,402.0
(118)	REQUIREMENTS - ELIADC	67,790	67,612	139,489	138,942	138,566	138,028	138,421	138,512	138,449	138,804	139,826	67,825	203,227.2
(119)	REQUIREMENTS - BUTU	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	7,549	22,647.0
(120)	REQUIREMENTS - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
(121)	REQUIREMENTS - EBS/RTR	48,897	56,065	54,953	43,244	37,250	42,346	39,467	37,814	38,635	42,809	43,111	48,660	153,621.3
(122)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(123)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATO***	69,594	74,893	65,317	70,701	81,370	80,172	81,451	76,365	91,314	71,109	87,292	62,520	207,006.8
(124)	**MWH Sales**													
(125)	EHV - LIR													217,317.5
(126)	HV - LIR													149,380.9
(127)	HV - Municipal													67,563.2
(128)	Distribution BP Substation - LIR													32,210.3
(129)	Distribution BP Substation - Municipal													
(130)	Distribution Primary Voltage - LIR													298,694.2
(131)	Distribution Primary Voltage - Municipal													55,511.1
(132)														
(133)	**Energy Line Losses**													
(134)	EHV - LIR													3.1%
(135)	HV - LIR													4.2%
(136)	HV - Municipal													3.8%
(137)	Distribution BP Substation LIR													4.4%
(138)	Distribution BP Substation - Municipal													4.2%
(139)	Distribution Primary Voltage - LIR													5.9%
(140)	Distribution Primary Voltage - Municipal													4.2%
(139)														
(140)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(141)	EHV - LIR													33,243.3
(142)	HV - LIR													24,112.6
(143)	HV - Municipal													17,909.8
(144)	Distribution BP Substation - LIR													8,309.6
(145)	Distribution BP Substation - Municipal													
(146)	Distribution Primary Voltage - LIR													50,775.5
(147)	Distribution Primary Voltage - Municipal													14,918.0
(148)														
(149)	**System Coincident DMD**													
(150)	EHV - LIR													18,609.2
(151)	HV - LIR													20,236.9
(152)	HV - Municipal													16,511.5
(153)	Distribution BP Substation - LIR													4,727.9
(154)	Distribution BP Substation - Municipal													14,042.7
(155)	Distribution Primary Voltage - LIR													34,200.8
(156)	Distribution Primary Voltage - Municipal													14,042.7
(157)														
(158)	**Demand Line Losses**													
(159)	EHV - LIR													
(160)	HV - LIR													
(161)	HV - Municipal													
(162)	Distribution BP Substation LIR													
(163)	Distribution BP Substation - Municipal													
(164)	Distribution Primary Voltage - LIR													
(165)	Distribution Primary Voltage - Municipal													
(166)														
(155)														
(156)	**System Coincident 3CP DMD**													
(157)	EHV - LIR													60,986.8
(158)	HV - LIR													55,214.2
(159)	HV - Municipal													51,011.0
(160)	Distribution BP Substation - LIR													15,951.7
(161)	Distribution BP Substation - Municipal													-
(162)	Distribution Primary Voltage - LIR													111,061.6
	Distribution Primary Voltage - Municipal													45,013.2
	ELIADC - MWh Loss Factor	2.5%	2.5%	2.6%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%	2.3%	2.5%	2.4%	
	ELIADC - Peak kW Loss Factor	4.3%	4.0%	3.3%	2.9%	2.6%	2.2%	2.5%	2.6%	2.6%	2.8%	3.6%	4.3%	

NOVA SCOTIA POWER INC.
2027 COST OF SERVICE STUDY ANALYSIS
R E F E R E N C E G U I D E

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EXHIBIT 1

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

	2026	2027
CUSTOMER CLASS	**PROPOSED**	**PROPOSED**
(1) DOMESTIC	97.18	96.29
(2) SMALL GENERAL	103.50	103.42
(3) GENERAL	104.37	103.63
(4) LARGE GENERAL	104.37	103.63
(5) SMALL INDUSTRIAL	104.37	103.66
(6) MEDIUM INDUSTRIAL	104.37	103.68
(7) LARGE INDUSTRIAL	104.37	0.00
(8) ELI 2P-RTP	N/A	N/A
(9) MUNICIPAL	104.37	103.44
(10) UNMETERED	100.00	99.52
(11) TOTAL	100.00	96.93

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)	**PRODUCTION PLANT**						
(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.	64,074	$64,074.1	0	0	0	0
(11)							
(12)	**TOTAL PROD. PLANT**	2,120,360	2,119,136	0	0	0	1,224
(13)							
(14)							
(15)	**Transmission - HV (not aplicable as a separate item)**	0	0	0	0	0	0
(16)	**Transmission - EHV and HV combined**	997,227	0	997,227	0	0	0
(17)							
(18)	**TRANSMISSION PLANT**	997,227	0	997,227	0	0	0
(19)							
(20)	**DISTRIBUTION PLANT**						
(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	2,119,136	997,227	1,685,267	0	1,224
(37)							
(38)	SUB-TOTAL TRANSMISSION AND DISTRIBUTION	2,682,494		997,227	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	10,176	29,107	0	0
(42)	TRANSMISSION AND DISTRIBUTION NON-COMM	59,565	0	22,143	37,421	0	0
(43)	NON FUNCTIONILIZED GEN. PROPERTY	326,292	144,005	67,766	114,521	0	0
(44)							
(45)	**GEN. PROPERTY PLANT**	498,422	144,005	102,594	215,086	36,737	0
(46)							
(47)	**TOT. PLT.IN SERVICE**	5,301,275	2,263,141	1,099,822	1,900,352	36,737	1,224
(48)							
(49)	**Working Capital & Deferred Charges/Credits**						
(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	31,865	15,485	26,757	517	0
(55)	DEF. CHG. - Financing	20,546	8,773	4,264	7,367	142	0
(56)	DEF. CHG. - Tax	22,739	9,710	4,719	8,153	158	0
(57)	DEF. CHG. - Pension	184,035	88,837	20,074	75,124	0	0
(58)	DEF. CHG. - Steam Assets	0	0	0	0	0	0
(59)	DEF. CHG. - Fuel Deferral	3,900	3,900	0	0	0	0
(60)	DEF. CHG. - Other	21,332	9,365	4,334	7,489	145	-2
(61)	DEF. CHG. - FCR	15,965	10,741	5,220	0	3	0
(62)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0	0	0
(63)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0	0	0
(64)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0	0	0
(65)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0	0	0
(65)	DEF. CR. - ARO CT	-6,573	-6,573	0	0	0	0
(66)	DEF. CR. - ARO Transformers (TRANS.)	-7	0	-7	0	0	0
(67)	DEF. CR. - ARO Substations (DISTR.)	-1	0	0	-1	0	0
(68)	DEF. CR. - ARO Transformers (DISTR.)	-7	0	0	-7	0	0
(67)	DEF. CR. - Other	-30,940	-30,940	0	0	0	0
(68)	DEF. CR. - COST OF REMOVAL LIABILITY (COR)	-7,260	-7,260	0	0	0	0
(68)	CONTRACT RECEIVABLE	97,427	97,427	0	0	0	0
(69)							
(70)	**TOT.WORKING CAPITAL**	594,680	288,637	54,089	124,883	127,074	-2
(71)							
(72)							
(73)	**TOTAL AVE. RATE BASE**	$5,895,956	$2,551,777	$1,153,911	$2,025,235	$163,811	$1,222

EXHIBIT 2A
Page 1 of 3

NOVA SCOTIA POWER INC.

CLASSIFICATION OF AVERAGE RATE BASE

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

		(1)	(2)	(3)	(4)
			INITIAL CLASSIFICATION		
		TOTAL COMPANY	DEMAND RELATED PLANT	ENERGY RELATED PLANT	CUSTOMER RELATED PLANT
(1)	**GENERATION FUNCTION**				
(2)					
(3)	STEAM PLANT	$806,726	$806,726	$0	$0
(4)	HYDRO PLANT	752,403	752,403	$0	0
(5)	WIND PLANT	153,864	153,864	$0	0
(6)	LM6000 PLANT	96,372	96,372	$0	0
(7)	GAS TURBINE PLANT - OTHER	79,518	79,518	$0	0
(8)	GENERATION BATTERIES	166,178	166,178	$0	$0
(9)	RADIAL TO GENERATION TRANS.	64,074	64,074	$0	$0
(10)	TOTAL GENERATION PLANT	2,119,136	2,119,136	0	0
(11)					
(12)	GENERAL PROPERTY PLANT	144,005	144,005	0	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	2,263,141	0	0
(14)					
(15)	Working Capital & Deferred Charges/Credits:				
(16)	CASH - FUEL	0	0	0	0
(17)	CASH - OTHER	0	0	0	0
(18)	MAT. & SUPPLIES - FUEL	219,858	0	219,858	0
(19)	MAT. & SUPPLIES - OTHER	31,865	31,865	0	0
(20)	DEF. CHG. - Financing	8,773	8,773	0	0
(21)	DEF. CHG. - Tax	9,710	9,710	0	0
(22)	DEF. CHG. - Pension	88,837	43,810	45,028	0
(23)	DEF. CHG. - Steam Assets	0	0	0	0
(24)	DEF. CHG. - Fuel Deferral	3,900	0	3,900	0
(25)	DEF. CHG. - Other	9,365	9,365	0	0
(26)	DEF. CHG. - FCR	10,741	10,741	0	0
(27)	DEF. CR. - ARO Steam	-85,653	-85,653	0	0
(28)	DEF. CR. - ARO Hydro	-42,561	-42,561	0	0
(29)	DEF. CR. - ARO Wind	-17,384	-17,384	0	0
(30)	DEF. CR. - ARO LM6000	-1,468	-1,468	0	0
(30)	DEF. CR. - ARO CT	-6,573	-6,573	0	0
(31)	DEF. CR. - Other	-30,940	-30,940	0	0
(32)	DEF. CR. - COST OF REMOVAL LIABILITY (COR	-7,260	-7,260	0	0
(33)	CONTRACT RECEIVABLE	97,427	0	97,427	0
(34)	SUB-TOTAL	288,637	-77,576	366,213	0
(35)					
(36)	**TOTAL GENERATION FUNCTION**	**2,551,777**	**2,185,564**	**366,213**	**0**
(37)					
(38)	**TRANSMISSION FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(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
(57)	Transmission - HV	0	0	0	0

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)	**Transmission - EHV and HV combined**	997,227	997,227	0	0
(2)					
(3)	GENERAL PROPERTY PLANT	102,594	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	1,099,822	0	0
(5)					
(6)	Working Capital & Deferred Charges/Credits:				
(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	15,485	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	4,719	0	0
(13)	DEF. CHG. - Pension	20,074	20,074	0	0
(14)	DEF. CHG. - Other	4,334	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	5,220	0	0
(16)	DEF. CHG. - ARO Transformers	-7	-7	0	0
(17)	SUB-TOTAL	54,089	54,089	0	0
(18)					
(19)	Transmission - EHV	1,153,911	1,153,911	0	0
(20)					
(21)	**TOTAL TRANSMISSION FUNCTION**	**$1,153,911**	**$1,153,911**	**$0**	**$0**
(22)					
(23)	**DISTRIBUTION FUNCTION**				
(24)					
(25)	DISTRIBUTION PLANT:				
(26)	LAND	5,050	2,496	0	2,554
(27)	EASEMENTS & SURVEY	207,143	102,365	0	104,778
(28)	OTHER	20,781	10,269	0	10,511
(29)	SUBSTATIONS	192,024	192,024	0	0
(30)	POLES & FIXTURES	441,257	114,727	0	326,530
(31)	O.H. LINES	188,928	99,565	0	89,363
(32)	U.G. LINES	61,657	13,996	0	47,661
(33)	LINE TRANSFORMERS	405,674	405,674	0	0
(34)	SERVICES	58,531	0	0	58,531
(35)	METERS	68,109	0	0	68,109
(36)	STREET LIGHTING	36,113	36,113	0	0
(37)	TOTAL DISTRIBUTION PLANT	1,685,267	977,228	0	708,039
(38)					
(39)	GENERAL PROPERTY PLANT	215,086	124,721	0	90,365
(40)	TOTAL PLANT IN SERVICE	1,900,352	1,101,949	0	798,404
(41)					
(42)	Working Capital & Deferred Charges/Credits:				
(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	26,757	15,515	0	11,241
(47)	DEF. CHG. - Financing	7,367	4,272	0	3,095
(48)	DEF. CHG. - Tax	8,153	4,728	0	3,425
(49)	DEF. CHG. - Pension	75,124	14,246	0	60,878
(50)	DEF. CHG. - Other	7,489	4,343	0	3,147
(51)	DEF. CR. - ARO Substations	-1	-1	0	0
(52)	DEF. CR. - ARO Transformers	-7	-7	0	0
(51)	SUB-TOTAL	124,883	43,096	0	81,786
(52)					
(53)	**TOTAL DISTRIBUTION FUNCTION**	**2,025,235**	**1,145,045**	**0**	**880,190**

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)	**RETAIL FUNCTION**				
(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)	Working Capital & Deferred Charges/Credits:				
(12)	CASH - FUEL	0	0	0	0
(13)	CASH - OTHER	126,109	0	0	126,109
(14)	MAT. & SUPPLIES - FUEL	0	0	0	0
(15)	MAT. & SUPPLIES - OTHER	517	0	0	517
(16)	DEF. CHG. - Financing	142	0	0	142
(17)	DEF. CHG. - Tax	158	0	0	158
(18)	DEF. CHG. - Pension	0	0	0	0
(19)	DEF. CHG. - Other	145	0	0	145
(20)	SUB-TOTAL	127,071	0	0	127,071
(21)					
(22)	**TOTAL RETAIL FUNCTION**	**163,808**	**0**	**0**	**163,808**
(23)					
(24)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$4,484,520**	**$366,213**	**$1,043,998**

EXHIBIT 2B
PAGE 1 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**GENERATION FUNCTION**									
(2)										
(3)	STEAM PLANT	$806,726	$0	$0	($417,807)	$417,807	$0	$388,919	$417,807	$0
(4)	HYDRO PLANT	752,403	0	0	-389,672	389,672	0	362,730	389,672	0
(5)	WIND PLANT	153,864	0	0	-79,687	79,687	0	74,177	79,687	0
(6)	LM6000 PLANT	96,372	0	0	-49,911	49,911	0	46,460	49,911	0
(7)	GAS TURBINE PLANT - OTHER	79,518	0	0	-41,183	41,183	0	38,335	41,183	0
(8)	GENERATION BATTERIES	166,178	0	0	-86,064	86,064	0	80,114	86,064	0
(9)	RADIAL TO GENERATION TRANS.	64,074	0	0	-33,184	33,184	0	30,890	33,184	0
(10)	TOTAL GENERATION PLANT	2,119,136	0	0	-1,097,509	1,097,509	0	1,021,627	1,097,509	0
(11)										
(12)	GENERAL PROPERTY PLANT	144,005	0	0	-74,581	74,581	0	69,424	74,581	0
(13)	TOTAL PLANT IN SERVICE	2,263,141	0	0	-1,172,089	1,172,089	0	1,091,051	1,172,089	0
(14)										
(15)	Rate Base Factors							**48.210%**	**51.790%**	
(16)										
	Working Capital & Deferred									
(17)	Charges/Credits:									
(18)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(19)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(20)	MAT. & SUPPLIES - FUEL	0	219,858	0	0	0	0	0	219,858	0
(21)	MAT. & SUPPLIES - OTHER	31,865	0	0	-16,503	16,503	0	15,362	16,503	0
(22)	DEF. CHG. - Financing	8,773	0	0	-4,544	4,544	0	4,230	4,544	0
(23)	DEF. CHG. - Tax	9,710	0	0	-5,029	5,029	0	4,681	5,029	0
(24)	DEF. CHG. - Pension	43,810	45,028	0	0	0	0	43,810	45,028	0
(25)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0
(26)	DEF. CHG. - Fuel Deferral	0	3,900	0	0	0	0	0	3,900	0
(27)	DEF. CHG. - Other	9,365	0	0	-4,850	4,850	0	4,515	4,850	0
(28)	DEF. CHG. - FCR	10,741	0	0	-5,563	5,563	0	5,178	5,563	0
(29)	DEF. CR. - ARO Steam	-85,653	0	0	44,360	-44,360	0	-41,293	-44,360	0
(30)	DEF. CR. - ARO Hydro	-42,561	0	0	22,043	-22,043	0	-20,519	-22,043	0
(31)	DEF. CR. - ARO Wind	-17,384	0	0	9,003	-9,003	0	-8,381	-9,003	0
(32)	DEF. CR. - ARO LM6000	-1,468	0	0	760	-760	0	-708	-760	0
(32)	DEF. CR. - ARO CT	-6,573	0	0	0	0	0	-6,573	0	0
(33)	DEF. CR. - Other	-30,940	0	0	16,024	-16,024	0	-14,916	-16,024	0
(34)	DEF. CR. - COST OF REMOVAL LIABILITY	-7,260	0	0	3,760	-3,760	0	-3,500	-3,760	0
(35)	CONTRACT RECEIVABLE	0	97,427	0	0	0	0	0	97,427	0
(36)	SUB-TOTAL	-77,576	366,213	0	59,462	-59,462	0	-18,114	306,751	0
(37)								0	0	0
(38)	**TOTAL GENERATION FUNCTION**	2,185,564	366,213	0	-1,112,627	1,112,627	0	1,072,937	1,478,840	0
(39)										
(40)	**TRANSMISSION FUNCTION**									
(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)										
	Working Capital & Deferred									
(47)	Charges/Credits:									
(48)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(49)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(50)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(51)	MAT. & SUPPLIES - OTHER	0	0	0	-0	0	0	0	0	0
(52)	DEF. CHG. - Financing	0	0	0	-0	0	0	0	0	0
(53)	DEF. CHG. - Tax	0	0	0	-0	0	0	0	0	0
(54)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(55)	DEF. CHG. - Other	0	0	0	-0	0	0	0	0	0
(56)	DEF. CHG. - ARO Trans.	-0	0	0	0	-0	0	-0	-0	0
(57)	SUB-TOTAL	0	0	0	-0	0	0	0	0	0
(58)										
(59)	Transmission - HV	0	0	0	-0	0	0	0	0	0

EXHIBIT 2B
PAGE 2 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**Transmission - EHV and HV combined**	997,227	0	0	0	0	0	997,227	0	0
(2)										
(3)	GENERAL PROPERTY PLANT	102,594	0	0	0	0	0	102,594	0	0
(4)	TOTAL PLANT IN SERVICE	1,099,822	0	0	0	0	0	1,099,822	0	0
(5)										
	Working Capital & Deferred									
(6)	Charges/Credits:									
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(10)	MAT. & SUPPLIES - OTHER	15,485	0	0	0	0	0	15,485	0	0
(11)	DEF. CHG. - Financing	4,264	0	0	0	0	0	4,264	0	0
(12)	DEF. CHG. - Tax	4,719	0	0	0	0	0	4,719	0	0
(13)	DEF. CHG. - Pension	20,074	0	0	0	0	0	20,074	0	0
(14)	DEF. CHG. - Other	4,334	0	0	0	0	0	4,334	0	0
(15)	DEF. CHG. - FCR	5,220	0	0	0	0	0	5,220	0	0
(16)	DEF. CR. - ARO Trans	-7	0	0	0	0	0	-7	0	0
(17)	SUB-TOTAL	54,089	0	0	0	0	0	54,089	0	0
(18)										
(19)	Transmission - EHV	1,153,911	0	0	0	0	0	1,153,911	0	0
(20)										
(21)	**TOTAL TRANSMISSION FUNCTION**	$1,153,911	$0	$0	($0)	$0	$0	$1,153,911	$0	$0

EXHIBIT 2B
PAGE 3 of 3

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INITIAL R/B CLASSIFICATION			FURTHER CLASSIFICATION			FULLY CLASSIFIED RATE BASE		
		DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT	DEMAND PLANT	ENERGY PLANT	CUSTOMER PLANT
(1)	**DISTRIBUTION FUNCTION**									
(2)										
(3)	DISTRIBUTION PLANT:									
(4)	LAND	$2,496	$0	$2,554	$0	$0	$0	$2,496	$0	$2,554
(5)	EASEMENTS & SURVEY	102,365	0	104,778	0	0	0	102,365	0	104,778
(6)	OTHER	10,269	0	10,511	0	0	0	10,269	0	10,511
(7)	SUBSTATIONS	192,024	0	0	0	0	0	192,024	0	0
(8)	POLES & FIXTURES	114,727	0	326,530	0	0	0	114,727	0	326,530
(9)	O.H. LINES	99,565	0	89,363	0	0	0	99,565	0	89,363
(10)	U.G. LINES	13,996	0	47,661	0	0	0	13,996	0	47,661
(11)	LINE TRANSFORMERS	405,674	0	0	0	0	0	405,674	0	0
(12)	SERVICES	0	0	58,531	0	0	0	0	0	58,531
(13)	METERS	0	0	68,109	0	0	0	0	0	68,109
(14)	STREET LIGHTING	36,113	0	0	0	0	0	36,113	0	0
(15)	TOTAL DISTRIBUTION PLANT	977,228	0	708,039	0	0	0	977,228	0	708,039
(16)										
(17)	GENERAL PROPERTY PLANT	124,721	0	90,365	0	0	0	124,721	0	90,365
(18)	TOTAL PLANT IN SERVICE	1,101,949	0	798,404	0	0	0	1,101,949	0	798,404
(19)										
	Working Capital & Deferred									
(20)	Charges/Credits:									
(21)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(22)	CASH - OTHER	0	0	0	0	0	0	0	0	0
(23)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(24)	MAT. & SUPPLIES - OTHER	15,515	0	11,241	0	0	0	15,515	0	11,241
(25)	DEF. CHG. - Financing	4,272	0	3,095	0	0	0	4,272	0	3,095
(26)	DEF. CHG. - Tax	4,728	0	3,425	0	0	0	4,728	0	3,425
(27)	DEF. CHG. - Pension	14,246	0	60,878	0	0	0	14,246	0	60,878
(28)	DEF. CHG. - Other	4,343	0	3,147	0	0	0	4,343	0	3,147
(29)	DEF. CR. - ARO Substations	-1	0	0	0	0	0	-1	0	0
(30)	DEF. CR. - ARO Transformers	-7	0	0	0	0	0	-7	0	0
(31)	SUB-TOTAL	43,096	0	81,786	0	0	0	43,096	0	81,786
(32)										
(33)	**(24) TOTAL DISTRIBUTION FUNCTION**	$1,145,045	$0	$880,190	$0	$0	$0	$1,145,045	$0	$880,190
(34)										
(35)	**RETAIL FUNCTION**									
(36)										
(37)	DISTRIBUTION PLANT:									
(38)	SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
(39)	METERS	0	0	0	0	0	0	0	0	0
(40)	TOTAL RETAIL PLANT	0	0	0	0	0	0	0	0	0
(41)										
(42)	GENERAL PROPERTY PLANT	0	0	36,737	0	0	0	0	0	36,737
(43)	TOTAL PLANT IN SERVICE	0	0	36,737	0	0	0	0	0	36,737
(44)										
	Working Capital & Deferred									
(45)	Charges/Credits:									
(46)	CASH - FUEL	0	0	0	0	0	0	0	0	0
(47)	CASH - OTHER	0	0	126,109	0	0	0	0	0	126,109
(48)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0
(49)	MAT. & SUPPLIES - OTHER	0	0	517	0	0	0	0	0	517
(50)	DEF. CHG. - Financing	0	0	142	0	0	0	0	0	142
(51)	DEF. CHG. - Tax	0	0	158	0	0	0	0	0	158
(52)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0
(53)	DEF. CHG. - Other	0	0	145	0	0	0	0	0	145
(54)	SUB-TOTAL	0	0	127,071	0	0	0	0	0	127,071
(55)										
(56)	**TOTAL RETAIL FUNCTION**	0	0	163,808	0	0	0	0	0	163,808
(57)										
(58)	**TOTAL AVE. RATE BASE**	**$4,484,520**	**$366,213**	**$1,043,998**	**($1,112,627)**	**$1,112,627**	**$0**	**$3,371,893**	**$1,478,840**	**$1,043,998**

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) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**DEMAND CLASSIFICATION**												
(2)													
(3)	**GENERATION FUNCTION**												
(4)	STEAM PLANT	$388,919	$258,160	$13,666	$70,924	$8,125	$7,431	$8,570	$14,565	$0	$5,559	$1,920	D-3A
(5)	HYDRO PLANT	362,730	240,776	12,746	66,148	7,577	6,930	7,993	13,584	0	5,185	1,791	D-3A
(6)	WIND PLANT	74,177	49,238	2,606	13,527	1,550	1,417	1,635	2,778	0	1,060	366	D-3A
(7)	LM6000 PLANT	46,460	30,840	1,633	8,473	971	888	1,024	1,740	0	664	229	D-3A
(8)	GAS TURBINE PLANT - OTHER	38,335	25,447	1,347	6,991	801	732	845	1,436	0	548	189	D-3A
(9)	GENERATION BATTERIES	80,114	53,179	2,815	14,610	1,674	1,531	1,765	3,000	0	1,145	395	D-3A
(10)	RADIAL TO GENERATION TRANS.	30,890	20,504	1,085	5,633	645	590	681	1,157	0	442	152	D-3A
(11)	TOTAL GENERATION PLANT	1,021,627	678,143	35,898	186,306	21,342	19,520	22,512	38,260	0	14,604	5,043	
(12)													
(13)	GEN. PROPERTY PLANT	69,424	46,083	2,439	12,660	1,450	1,326	1,530	2,600	0	992	343	P-7
(14)	TOTAL PLANT IN SERVICE	1,091,051	724,226	38,337	198,966	22,792	20,846	24,041	40,860	0	15,596	5,386	
(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	15,362	10,197	540	2,801	321	294	339	575	0	220	76	P-7
(21)	DEF. CHG. - Financing	4,230	2,808	149	771	88	81	93	158	0	60	21	P-7
(22)	DEF. CHG. - Tax	4,681	3,107	164	854	98	89	103	175	0	67	23	P-7
(23)	DEF. CHG. - Pension	43,810	29,080	1,539	7,989	915	837	965	1,641	0	626	216	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	4,515	2,997	159	823	94	86	99	169	0	65	22	P-7
(27)	DEF. CHG. - FCR	5,178	3,437	182	944	108	99	114	194	0	74	26	P-7
(28)	DEF. CR. - ARO Steam	-41,293	-27,410	-1,451	-7,530	-863	-789	-910	-1,546	0	-590	-204	D-3A
(29)	DEF. CR. - ARO Hydro	-20,519	-13,620	-721	-3,742	-429	-392	-452	-768	0	-293	-101	D-3A
(30)	DEF. CR. - ARO Wind	-8,381	-5,563	-294	-1,528	-175	-160	-185	-314	0	-120	-41	D-3A
(31)	DEF. CR. - ARO LM6000	-708	-470	-25	-129	-15	-14	-16	-27	0	-10	-3	D-3A
(31)	DEF. CR. - ARO CT	-6,573	-4,363	-231	-1,199	-137	-126	-145	-246	0	-94	-32	D-3A
(32)	DEF. CR. - Other	-14,916	-9,901	-524	-2,720	-312	-285	-329	-559	0	-213	-74	D-3A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	-3,500	-2,323	-123	-638	-73	-67	-77	-131	0	-50	-17	D-3A
(34)	CONTRACT RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	D-3A
(35)	SUB-TOTAL	-18,114	-12,024	-636	-3,303	-378	-346	-399	-678	0	-259	-89	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,072,937	712,202	37,701	195,663	22,414	20,500	23,642	40,182	0	15,337	5,296	
(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	

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**	997,227	661,947	35,040	181,856	20,832	19,053	21,974	37,347	0	14,255	4,923	D-3A
(2)													
(3)	GENERAL PROPERTY PLANT	102,594	68,101	3,605	18,709	2,143	1,960	2,261	3,842	0	1,467	506	P-8B
(4)	TOTAL PLANT IN SERVICE	1,099,822	730,048	38,645	200,566	22,975	21,014	24,235	41,189	0	15,721	5,429	
(5)													
	Working Capital & Deferred												
(6)	Charges/Credits:												
(7)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(8)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(9)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	D-3A
(10)	MAT. & SUPPLIES - OTHER	15,485	10,279	544	2,824	323	296	341	580	0	221	76	P-8B
(11)	DEF. CHG. - Financing	4,264	2,830	150	778	89	81	94	160	0	61	21	P-8B
(12)	DEF. CHG. - Tax	4,719	3,132	166	860	99	90	104	177	0	67	23	P-8B
(13)	DEF. CHG. - Pension	20,074	13,325	705	3,661	419	384	442	752	0	287	99	O-2B
(14)	DEF. CHG. - Other	4,334	2,877	152	790	91	83	96	162	0	62	21	P-8B
(15)	DEF. CHG. - FCR	5,220	3,465	183	952	109	100	115	195	0	75	26	P-8B
(16)	DEF. CR. - ARO Trans	-7	-5	-0	-1	-0	-0	-0	-0	0	-0	-0	D-3A
(17)	SUB-TOTAL	54,089	35,904	1,901	9,864	1,130	1,033	1,192	2,026	0	773	267	
(18)													
(19)	Transmission - EHV	1,153,911	765,951	40,546	210,430	24,105	22,047	25,427	43,215	0	16,494	5,696	
(20)													
(21)	**TOTAL TRANS. FUNCTION**	1,153,911	765,951	40,546	210,430	24,105	22,047	25,427	43,215	0	16,494	5,696	
(22)													
(23)	**DISTRIBUTION FUNCTION**												
(24)	DISTRIBUTION PLANT - Non Streetlight	941,115	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	8,725	EXH. 3A
(25)	DISTRIBUTION PLANT - Streetlight	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	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(28)													
(29)	GEN. PROPERTY PLANT	124,721	86,624	4,723	23,797	1,426	2,689	2,723	1,242	0	339	1,156	P-9
(42)		1,101,949	740,271	40,363	203,367	12,184	22,982	23,273	10,613	0	2,901	45,994	
	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	15,515	10,776	588	2,960	177	335	339	154	0	42	144	P-9
(48)	DEF. CHG. - Financing	4,272	2,967	162	815	49	92	93	43	0	12	40	P-9
(49)	DEF. CHG. - Tax	4,728	3,284	179	902	54	102	103	47	0	13	44	P-9
(50)	DEF. CHG. - Pension	14,246	9,412	512	2,608	243	294	318	199	0	58	602	O-3
(51)	DEF. CHG. - Other	4,343	3,016	164	829	50	94	95	43	0	12	40	P-9
(52)	DEF. CR. - ARO Substations	-1	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	D-2B
(53)	DEF. CR. - ARO Transformers	-7	-5	-0	-1	0	-0	-0	0	0	0	-0	D-1
(52)	SUB-TOTAL	43,096	29,449	1,604	8,113	573	916	948	487	0	136	870	
(53)													
(54)	**TOTAL DIST. FUNCTION**	1,145,045	769,720	41,968	211,481	12,757	23,897	24,221	11,100	0	3,037	46,864	
(55)													
(56)	**TOTAL DEMAND**	**$3,371,893**	**$2,247,874**	**$120,214**	**$617,573**	**$59,276**	**$66,444**	**$73,290**	**$94,496**	**$0**	**$34,869**	**$57,856**	

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	$417,807	$226,227	$15,566	$94,309	$15,145	$11,062	$17,861	$29,041	$0	$5,232	$3,363	E-1A
(5)	HYDRO PLANT	389,672	210,994	14,518	87,958	14,125	10,317	16,659	27,085	0	4,880	3,137	E-1A
(6)	WIND PLANT	79,687	43,148	2,969	17,987	2,888	2,110	3,407	5,539	0	998	641	E-1A
(7)	LM6000 PLANT	49,911	27,025	1,860	11,266	1,809	1,322	2,134	3,469	0	625	402	E-1A
(8)	GAS TURBINE PLANT - OTHER	41,183	22,299	1,534	9,296	1,493	1,090	1,761	2,862	0	516	331	E-1A
(9)	GENERATION BATTERIES	86,064	46,601	3,206	19,427	3,120	2,279	3,679	5,982	0	1,078	693	E-1A
(10)	RADIAL TO GENERATION TRANS.	33,184	17,968	1,236	7,490	1,203	879	1,419	2,307	0	416	267	E-1A
(11)	TOTAL GENERATION PLANT	1,097,509	594,262	40,890	247,734	39,782	29,059	46,919	76,285	0	13,745	8,834	
(12)													
(13)	GENERAL PROPERTY PLANT	74,581	40,383	2,779	16,835	2,703	1,975	3,188	5,184	0	934	600	P-10
(14)	TOTAL PLANT IN SERVICE	1,172,089	634,645	43,668	264,568	42,486	31,034	50,107	81,469	0	14,679	9,434	
(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	119,045	8,191	49,627	7,969	5,821	9,399	15,282	0	2,753	1,770	E-1A
(20)	MAT. & SUPPLIES - OTHER	16,503	8,936	615	3,725	598	437	706	1,147	0	207	133	P-10
(21)	DEF. CHG. - Financing	4,544	2,460	169	1,026	165	120	194	316	0	57	37	P-10
(22)	DEF. CHG. - Tax	5,029	2,723	187	1,135	182	133	215	350	0	63	40	P-10
(23)	DEF. CHG. - Pension	45,028	24,381	1,678	10,164	1,632	1,192	1,925	3,130	0	564	362	O-4
(24)	DEF. CHG. - Steam Assets	0	0	0	0	0	0	0	0	0	0	0	E-1A
(25)	DEF. CHG. - Fuel Deferral	3,900	2,112	145	880	141	103	167	271	0	49	31	E-1A
(26)	DEF. CHG. - Other	4,850	2,626	181	1,095	176	128	207	337	0	61	39	P-10
(27)	DEF. CHG. - FCR	5,563	3,012	207	1,256	202	147	238	387	0	70	45	P-10
(28)	DEF. CR. - ARO Steam	-44,360	-24,019	-1,653	-10,013	-1,608	-1,175	-1,896	-3,083	0	-556	-357	E-1A
(29)	DEF. CR. - ARO Hydro	-22,043	-11,935	-821	-4,976	-799	-584	-942	-1,532	0	-276	-177	E-1A
(30)	DEF. CR. - ARO Wind	-9,003	-4,875	-335	-2,032	-326	-238	-385	-626	0	-113	-72	E-1A
(31)	DEF. CR. - ARO LM6000	-760	-412	-28	-172	-28	-20	-32	-53	0	-10	-6	E-1A
(31)	DEF. CR. - ARO CT	0	0	0	0	0	0	0	0	0	0	0	E-1A
(32)	DEF. CR. - Other	-16,024	-8,677	-597	-3,617	-581	-424	-685	-1,114	0	-201	-129	E-1A
(33)	DEF. CR. - COST OF REMOVAL LIABIL	-3,760	-2,036	-140	-849	-136	-100	-161	-261	0	-47	-30	E-1A
(34)	CONTRACT RECEIVABLE	97,427	52,753	3,630	21,992	3,532	2,580	4,165	6,772	0	1,220	784	E-1A
(35)	SUB-TOTAL	306,751	166,095	11,429	69,241	11,119	8,122	13,114	21,321	0	3,842	2,469	
(36)													
(37)	**TOTAL GEN. FUNCTION**	1,478,840	800,740	55,097	333,810	53,605	39,156	63,220	102,790	0	18,520	11,904	
(38)													
(39)	**TRANSMISSION FUNCTION**												
(40)	Transmission - HV (not aplicable 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	

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**	**$1,478,840**	**$800,740**	**$55,097**	**$333,810**	**$53,605**	**$39,156**	**$63,220**	**$102,790**	**$0**	**$18,520**	**$11,904**	

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) INDUSTRIAL LARGE	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION FUNCTION**												
(4)	DISTRIBUTION PLANT	$708,039	$632,547	$36,256	$23,530	$46	$4,516	$368	$80	$0	$3	$10,694	EXH. 3A
(5)													
(6)	GEN. PROPERTY PLANT	90,365	80,730	4,627	3,003	6	576	47	10	0	0	1,365	P-12
(7)	TOTAL PLANT IN SERVICE	798,404	713,277	40,883	26,534	52	5,092	415	90	0	3	12,059	
(8)													
(9)	WORKING CAPITAL:												
(10)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(11)	CASH - OTHER	0	0	0	0	0	0	0	0	0	0	0	O-17
(12)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-12
(13)	MAT. & SUPPLIES - OTHER	11,241	10,043	576	374	1	72	6	1	0	0	170	P-12
(14)	DEF. CHG. - Financing	3,095	2,765	158	103	0	20	2	0	0	0	47	P-12
(15)	DEF. CHG. - Tax	3,425	3,060	175	114	0	22	2	0	0	0	52	P-12
(16)	DEF. CHG. - Pension	60,878	55,006	3,126	1,372	2	262	17	3	0	0	1,090	O-6
(17)	DEF. CHG. - Other	3,147	2,811	161	105	0	20	2	0	0	0	48	P-12
(18)	SUB-TOTAL	81,786	73,685	4,196	2,066	3	395	28	6	0	0	1,406	
(19)													
(20)	**TOTAL DIST. FUNCTION**	880,190	786,962	45,079	28,600	55	5,487	443	95	0	4	13,465	
(21)													
(22)	**RETAIL FUNCTION**												
(23)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	EXH. 3A
(24)													
(25)	GEN. PROPERTY PLANT	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	P-13
(26)	TOTAL PLANT IN SERVICE	36,737	32,820	1,881	1,221	2	234	19	4	0	0	555	
(27)													
(28)	WORKING CAPITAL:												
(29)	CASH - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(30)	CASH - OTHER	126,109	93,036	6,574	15,209	1,741	1,900	3,200	3,191	0	599	659	O-17
(31)	MAT. & SUPPLIES - FUEL	0	0	0	0	0	0	0	0	0	0	0	P-13
(32)	MAT. & SUPPLIES - OTHER	517	462	26	17	0	3	0	0	0	0	8	P-13
(33)	DEF. CHG. - Financing	142	127	7	5	0	1	0	0	0	0	2	P-13
(34)	DEF. CHG. - Tax	158	141	8	5	0	1	0	0	0	0	2	P-13
(35)	DEF. CHG. - Pension	0	0	0	0	0	0	0	0	0	0	0	O-7
(36)	DEF. CHG. - Other	145	129	7	5	0	1	0	0	0	0	2	P-13
(37)	SUB-TOTAL	127,071	93,895	6,624	15,241	1,741	1,906	3,201	3,191	0	599	673	
(38)													
(39)	**TOTAL RETAIL FUNCTION**	163,808	126,715	8,505	16,462	1,743	2,140	3,220	3,195	0	599	1,228	
(40)													
(41)	**TOTAL CUSTOMER**	**1,043,998**	**913,677**	**53,584**	**45,062**	**1,798**	**7,627**	**3,663**	**3,291**	**0**	**603**	**14,693**	
(42)													
(43)	**TOTAL AVE. RATE BASE**	**$5,894,731**	**$3,962,290**	**$228,895**	**$996,445**	**$114,679**	**$113,227**	**$140,173**	**$200,577**	**$0**	**$53,992**	**$84,452**	

EXHIBIT 3A

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)	**DEMAND**												
(2)													
(3)	LAND	$2,496	$1,694	$92	$470	$50	$53	$59	$44	$0	$12	$23	P-3
(4)	EASEMENTS & SURVEY	102,365	69,469	3,766	19,289	2,057	2,167	2,409	1,792	0	490	927	P-3
(5)	OTHER	10,269	6,969	378	1,935	206	217	242	180	0	49	93	P-3
(6)	SUBSTATIONS	192,024	128,927	6,961	35,896	4,552	4,022	4,640	4,220	0	1,084	1,721	EXH 3B
(7)	POLES & FIXTURES	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	EXH 3D
(8)	O.H. LINES	99,565	67,217	3,645	18,755	2,228	2,103	2,395	1,795	0	530	897	EXH 3F
(9)	U.G. LINES	13,996	9,866	540	2,694	83	306	291	67	0	20	132	EXH 3H
(10)	LINE TRANSFORMERS	405,674	290,274	15,941	78,676	0	8,959	7,950	0	0	0	3,875	D-1
(11)	SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(12)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(13)	STREET LIGHTING	36,113	0	0	0	0	0	0	0	0	0	36,113	DIRECT
(14)													
(15)	TOTAL DEMAND	977,228	653,647	35,640	179,570	10,759	20,292	20,549	9,371	0	2,562	44,838	
(16)													
(17)	**CUSTOMER**												
(18)													
(19)	LAND	2,554	2,312	131	53	0	10	0	0	0	0	47	P-4
(20)	EASEMENTS & SURVEY	104,778	94,853	5,373	2,184	2	415	20	3	0	0	1,927	P-4
(21)	OTHER	10,511	9,516	539	219	0	42	2	0	0	0	193	P-4
(22)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	---
(23)	POLES & FIXTURES	326,530	295,593	16,743	6,806	8	1,293	70	11	0	0	6,006	EXH 3D
(24)	O.H. LINES	89,363	80,897	4,582	1,863	2	354	19	3	0	0	1,644	EXH 3F
(25)	U.G. LINES	47,661	43,157	2,445	994	0	189	0	0	0	0	877	EXH 3H
(26)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	---
(27)	SERVICES	58,531	49,036	2,778	5,646	0	1,072	0	0	0	0	0	C-2B
(28)	METERS	68,109	57,184	3,665	5,766	33	1,141	257	62	0	2	0	EXH 3G
(29)	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0	0	---
(30)													
(31)	TOTAL CUSTOMER	$708,039	$632,547	$36,256	$23,530	$46	$4,516	$368	$80	$0	$3	$10,694	
(32)													
(33)	**RETAIL**												
(34)													
(35)	SERVICES	0	0	0	0	0	0	0	0	0	0	0	---
(36)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(37)													
(38)	TOTAL RETAIL	0	0	0	0	0	0	0	0	0	0	0	
(39)													
(40)	**SUMMARY**												
(41)													
(42)	LAND	5,050	4,006	223	523	50	63	59	44	0	12	70	P-3 & 4
(43)	EASEMENTS & SURVEY	207,143	164,322	9,139	21,473	2,059	2,582	2,429	1,795	0	490	2,854	P-3 & 4
(44)	OTHER	20,781	16,485	917	2,154	207	259	244	180	0	49	286	P-3 & 4
(45)	SUBSTATIONS	192,024	128,927	6,961	35,896	4,552	4,022	4,640	4,220	0	1,084	1,721	EXH 3B
(46)	POLES & FIXTURES	441,257	374,824	21,061	28,662	1,591	3,759	2,634	1,286	0	377	7,063	EXH 3D
(47)	O.H. LINES	188,928	148,114	8,227	20,617	2,230	2,457	2,414	1,797	0	531	2,541	EXH 3F
(48)	U.G. LINES	61,657	53,022	2,985	3,688	83	494	291	67	0	20	1,009	P-1 & 2
(49)	LINE TRANSFORMERS	405,674	290,274	15,941	78,676	0	8,959	7,950	0	0	0	3,875	D-1
(50)	SERVICES	58,531	49,036	2,778	5,646	0	1,072	0	0	0	0	0	C-2
(51)	METERS	68,109	57,184	3,665	5,766	33	1,141	257	62	0	2	0	EXH 3G
(52)	STREET LIGHTING	36,113	0	0	0	0	0	0	0	0	0	36,113	DIRECT
(53)													
(54)	**TOTAL AVE. RATE BASE**	**$1,685,267**	**$1,286,194**	**$71,896**	**$203,100**	**$10,804**	**$24,808**	**$20,917**	**$9,451**	**$0**	**$2,565**	**$55,532**	

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	$192,024	$176,685	$15,338
ALLOCATION			
(2) DOMESTIC	128,927	118,615	10,312
(3) SMALL GENERAL	6,961	6,403	559
(4) GENERAL	35,896	33,013	2,883
(5) GENERAL LARGE	4,552	4,185	367
(6) SMALL INDUSTRIAL	4,022	3,699	323
(7) MEDIUM INDUSTRIAL	4,640	4,266	374
(8) LARGE INDUSTRIAL	4,220	3,924	296
(9) ELI 2P-RTP	0	0	0
(10) MUNICIPAL	1,084	996	87
(11) UNMETERED	1,721	1,583	138
(12) TOTAL	$192,024	$176,685	$15,338
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.150	0.486	0.110	0.254
(2) TOTAL NET POLE COST	$441,257	$66,189	$214,451	$48,538	$112,079

EXHIBIT 3D

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE POLE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$374,824	$44,500	$194,105	$34,731	$101,488
(2) SMALL GENERAL	21,061	2,411	10,995	1,907	5,749
(3) GENERAL	28,662	12,442	4,469	9,413	2,337
(4) GENERAL LARGE	1,591	1,583	8	0	0
(5) SMALL INDUSTRIAL	3,759	1,394	849	1,072	444
(6) MEDIUM INDUSTRIAL	2,634	1,613	70	951	0
(7) LARGE INDUSTRIAL	1,286	1,275	11	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	377	377	0	0	0
(10) UNMETERED	7,063	594	3,944	464	2,062
(11) TOTAL	$441,257	$66,189	$214,451	$48,538	$112,079
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.493	0.302	0.034	0.171
(2) TOTAL NET WIRE COST	$188,928	$93,141	$57,056	$6,424	$32,307

EXHIBIT 3F

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE OVERHEAD WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$148,114	$62,621	$51,643	$4,596	$29,254
(2) SMALL GENERAL	8,227	3,392	2,925	252	1,657
(3) GENERAL	20,617	17,509	1,189	1,246	674
(4) GENERAL LARGE	2,230	2,228	2	0	0
(5) SMALL INDUSTRIAL	2,457	1,961	226	142	128
(6) MEDIUM INDUSTRIAL	2,414	2,269	19	126	0
(7) LARGE INDUSTRIAL	1,797	1,795	3	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	531	530	0	0	0
(10) UNMETERED	2,541	836	1,049	61	594
(11) TOTAL	$188,928	$93,141	$57,056	$6,424	$32,307
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 PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) FACTORS	1.000	0.056	0.011	0.171	0.762
(2) TOTAL NET WIRE COST	$61,657	$3,453	$678	$10,543	$46,983

EXHIBIT 3H

NOVA SCOTIA POWER INC.

ALLOCATION OF AVERAGE UNDERGROUND WIRE INVESTMENT

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL PLANT	(2) PRIMARY DEMAND	(3) PRIMARY CUSTOMER	(4) SECONDARY DEMAND	(5) SECONDARY CUSTOMER
(1) DOMESTIC	$53,022	$2,321	$614	$7,544	$42,543
(2) SMALL GENERAL	2,985	126	35	414	2,410
(3) GENERAL	3,688	649	14	2,045	980
(4) GENERAL LARGE	83	83	0	0	0
(5) SMALL INDUSTRIAL	494	73	3	233	186
(6) MEDIUM INDUSTRIAL	291	84	0	207	0
(7) LARGE INDUSTRIAL	67	67	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	20	20	0	0	0
(10) UNMETERED	1,009	31	12	101	864
(11) TOTAL	$61,657	$3,453	$678	$10,543	$46,983
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, 2027

	(1) TOTAL CUSTOMERS	(2) UNIT METER COST	(3) TOTAL COST	(4) PERCENT	(5) METER COST ($000)
(1) DOMESTIC	486,363	$129.17	$62,823,522	83.96	$57,184
(2) SMALL GENERAL	27,549	146.15	4,026,344	5.38	3,665
(3) GENERAL	11,199	565.62	6,334,383	8.47	5,766
(4) GENERAL LARGE	20	1,811.88	36,238	0.05	33
(5) SMALL INDUSTRIAL	2,127	589.45	1,253,912	1.68	1,141
(6) MEDIUM INDUSTRIAL	175	1,611.77	281,968	0.38	257
(7) LARGE INDUSTRIAL	36	1,891.93	67,939	0.09	62
(8) ELI 2P-RTP	0	0.00	0	0.00	0
(9) MUNICIPAL	1	1,891.93	2,365	0.00	2
(10) UNMETERED	9,882	N/A	0	0.00	0
(11) TOTAL	537,353		$74,826,671	100.00	$68,109

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	$363,514	$291,277	$0	$0	$0	$72,237
(2)	**PURCHASED POWER:**						
(3)	OTHER THAN BIOMASS AND WIND	27,737	27,643	0	0	0	95
(4)	BIOMASS	21,026	20,954	0	0	0	72
(5)	MARITIME LINK	203,880	203,188	0	0	0	692
(6)	WIND ERIS	33,418	33,307	0	0	0	111
(7)	WIND NRIS	182,852	182,248	0	0	0	604
(8)	IMPORTS	89,972	89,664	0	0	0	309
(9)	BUTU CAPACITY CREDIT	0	407	0	0	0	-407
(10)	**TOTAL**	**922,400**	**848,688**	**0**	**0**	**0**	**73,712.09**
(11)	THERMAL - OPERATING & MAINT.	60,864.0	58,547	0	0	0	2,317
(12)	HYDRO - OPERATING & MAINT.	2,394.5	2,303	0	0	0	91
(13)	WIND - OPERATING & MAINT.	8,527.7	8,203	0	0	0	325
(14)	WIND - OPERATING & MAINT.	139.2	0	0	0	0	139
(15)	BIOMASS - OPERATING & MAINT.	6,830.9	6,571	0	0	0	260
(16)	LM6000 - OPERATING & MAINT.	656.5	631	0	0	0	25
(17)	COMBUSTION TURBINE - OPER. & MAINT.	1,727.9	1,662	0	0	0	66
(18)	ENERGY, FUELS & RISK MGMT.	6,857.8	6,597	0	0	0	261
(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.	2,041.0	1,963	0	0	0	78
(22)	**TOTAL PRODUCTION OPER. & MAINT.**	**90,039.5**	**86,478**	**0**	**0**	**0**	**3,561**
(23)							
(24)	**CUSTOMER OPERATIONS:**						
(25)	TRANSMISSION & DISTRIBUTION	83,178.491	0	20,588	59,632	0	2,958
(26)							
(27)	**CUSTOMER SERVICE**	28,605	0	0	1,155	26,908	541
(28)							
(29)							
(30)	**OTHER OPERATING**						
(31)							
(32)	**CORPORATE GROUPS:**						
(33)	EXECUTIVE MANAGEMENT	1,877.0	1,298	154	330	25	70
(34)	CORP. SECRETARY & INSURANCE	11,821.6	7,825	1,940	1,059	551	446
(35)	LEGAL SERVICES	5,177.0	3,580	424	911	69	193
(35)	EXTERNAL RELATIONS & ENVIRONMENT	3,872.0	1,626	434	1,097	583	132
(36)	REGULATORY AFFAIRS	9,513.0	6,578	779	1,674	127	355
(37)	FINANCE GROUP	7,560.7	4,896	759	1,531	93	282
(38)	PROCUREMENT & FACILITIES	12,656.2	3,058	3,058	3,058	3,058	423
(38)	ENTERPRISE SERVICES	47,662.3	20,052	4,965	13,234	7,798	1,614
(39)	HUMAN RESOURCES	11,248.4	4,732	1,172	3,123	1,840	381
(40)	**TOTAL CORPORATE GROUPS**	**111,388.3**	**53,646**	**13,685**	**26,017**	**14,144**	**3,897**
(41)							
(42)	GENERATION SERVICES	12,337.5	11,868	0	0	0	470
(43)	OTHER EXPENSES	7,886.5	3,318	822	2,190	1,290	267
(44)	DIRECT ADMIN. & GEN. EXPENSE						
(45)							
(46)	**TOTAL OM&G EXPENSES**	**333,435.021**	**155,310**	**35,094**	**88,994**	**42,343**	**11,694**
(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	21,191	10,298	17,794	344	1,921
(53)	**DEPRECIATION:**						
(54)	STEAM	49,859	47,961	0	0	0	1,898
(55)	HYDRO	17,266	16,609	0	0	0	657
(56)	WIND	13,334	12,827	0	0	0	508
(57)	SOLAR	61	0	0	0	0	61
(57)	LM6000	7,372	7,091	0	0	0	281
(58)	OTHER GAS TURBINE	3,239	3,115	0	0	0	123
(59)	GENERATION BATTERIES	8,877	8,539	0	0	0	338
(60)	RADIAL TO GENERATION TRANS.	1,695	1,630	0	0	0	65
(61)	Transmission - HV (not aplicable as a separate item)	0	0	0	0	0	0
(62)	Transmission - EHV and HV combined	31,475	0	30,075	0	0	1,400
(63)	DISTRIBUTION - Land	0	0	0	0	0	0
(64)	DISTRIBUTION - Easements	3,574	0	0	3,458	0	116
(65)	DISTRIBUTION - Other	1,393	0	0	1,348	0	45
(66)	DISTRIBUTION - Substations	9,632	0	0	9,319	0	313
(67)	DISTRIBUTION - Poles and Fixtures	22,210	0	0	21,489	0	721
(68)	DISTRIBUTION - OH Lines	12,809	0	0	12,393	0	416
(69)	DISTRIBUTION -UG Lines	2,997	0	0	2,900	0	97
(70)	DISTRIBUTION -Line Transformers	30,216	0	0	29,236	0	981
(71)	DISTRIBUTION -Services	3,514	0	0	3,399	0	114
(72)	DISTRIBUTION -Meters	8,399	0	0	8,127	0	273
(73)	DISTRIBUTION - Streetlight Related	4,918	0	0	4,758	0	160
(74)	GENERAL PROPERTY	67,944	18,202	12,779	28,338	6,242	2,382
(75)	**TOTAL DEPRECIATION**	300,785	115,975	42,854	124,766	6,242	10,947
(76)							
(77)	INTEREST NET	154,075	64,238	29,049	50,983	4,124	5,681
(78)	PREFERRED DIVIDENDS	0	0	0	0	0	0
(79)	CORPORATE TAXES	11,008	4,590	2,075	3,643	295	406
(80)							
(81)	**TOTAL EXPENSES**	**$1,773,251**	**$1,209,992**	**$119,371**	**$286,180**	**$53,347**	**$104,361**
(82)							
(83)	NON-OPERATING REVENUE:						
(84)	EXPORT SALES	0	0	0	0	0	0
(85)	LATE PAYMENT CHARGE	(6,032.1)	0	0	0	-6,032	0
(86)	CONNECTION CHARGES AND METER REMOVA	(3,675.0)	0	0	0	-3,675	0
(87)	NSF	(160.2)	0	0	0	-160	0
(88)	RETAIL SALES	(1,709.4)	0	0	0	-1,709	0
(89)	WIRING INSPECTIONS	(7,552.2)	0	0	0	-7,552	0
(90)	POLE SERVICES	(16,694.8)	0	0	-16,695	0	0
(91)	STEAM AND ASH SALES	(5,037.6)	-5,038	0	0	0	0
(92)	AMI OPT OUT CHARGE	(765.4)	0	0	0	-765	0
(93)	OTHER REVENUE	(4,487.5)	-3,254	-321	-770	-143	0
(94)							
(95)	**NET INCOME**	212,356.133	88,538	40,037	70,268	5,684	7,830
(96)							
(97)	**TOTAL NET EXPENSES**	**$1,939,492.789**	**$1,290,239**	**$159,087**	**$338,984**	**$38,993**	**$112,191**

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	363,514	291,277	-	-	-	72,236.7	
(2) **PURCHASED POWER:**							
(3) OTHER THAN BIOMASS AND WIND	27,737	27,643	-	-	-	94.5	
(4) BIOMASS	21,026	20,954	-	-	-	72.1	
(5) MARITIME LINK	203,880	203,188				692.3	
(6) WIND ENRIS	33,418	33,307	-	-	-	110.6	
(7) WIND NRIS	182,852	182,248				604.1	
(8) IMPORTS	89,972	89,664	-	-	-	308.6	
(9) BUTU CAPACITY CREDIT	-	406.8				(406.8)	
(10) **TOTAL**	**922,400**	**848,688**	**-**	**-**	**-**	**73,712.088**	
(11)							
(12) **POWER PRODUCTION**							
(13) THERMAL OPERATING & MAINT.	60,864	58,547	-	-	-	2,317	
(14) HYDRO OPERATING & MAINT.	2,395	2,303	-	-	-	91	
(15) WIND - OPERATING & MAINT.	8,528	8,203	-	-	-	325	
(16) SOLAR - OPERATING & MAINT.	139	-				139	
(16) BIOMASS - OPERATING & MAINT.	6,831	6,571	-	-	-	260	
(17) LM6000 OPERATING & MAINT.	656	631	-	-	-	25	
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,728	1,662	-	-	-	66	
(19) FUEL PROCUREMENT	6,858	6,597	-	-	-	261	
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	
(21) GENERATION BATTERIES	-	-	-	-	-	-	
(22) RADIAL TO GENERATION TRANS.	2,041	1,963	-	-	-	78	
(23) **TOTAL POWER PRODUCTION**	**90,039.5**	**86,478**	**-**	**-**	**-**	**3,561**	
(24)							
(25) **CORPORATE GROUPS**							
(26) EXECUTIVE MANAGEMENT	1,877	1,298	154	330	25	70	F - 2
(27) CORP. SECRETARY & INSURANCE	11,822	7,825	1,940	1,059	551	446	F - 4
(28) LEGAL SERVICES	5,177	3,580	424	911	69	193	F - 2
(29) EXTERNAL RELATIONS	3,550	1,493	370	986	581	120	F - 1
(30) ENVIRONMENTAL POLICIES & PROGRAMS	322	132	64	111	2	12	F - 3
(31)							
(32) **TOTAL CORPORATE GROUPS**	**22,748**	**14,329**	**2,952**	**3,397**	**1,228**	**841**	
(33)							
(34) **CUSTOMER OPERATIONS**							
(35) TRANSMISSION & DISTRIBUTION:							
(36) TRANSMISSION:							
HV BEFORE STORM EXPENSES (not applicable							
(37) as a separate item)	0	-	0	-	-	0	
(38) HV STORM EXPENSES (not applicable as a separ	0		0			0	
(39)							
(40) EHV and HV BEFORE STORM EXPENSES	21,298	-	20,351	-	-	947	
(41) EHV and HV STORM EXPENSES	248		237	-	-	11	
(42)							
(43) **DISTRIBUTION:**							
(44) SUBSTATIONS	1,541	-	-	1,491	-	50	
(45) OVERHEAD LINES BEFORE STORM EXPENSES	35,348	-	-	34,201	-	1,147	
(46) OVERHEAD LINES STORM EXPENSES	23,565	-	-	22,800	-	765	
(47) UNDERGROUND LINES	589	-	-	570	-	19	
(48) LINE TRANSFORMERS	-	-	-	-	-	-	
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	
(50) COMMUNICATIONS	-	-	-	-	-	-	
(51) STREET LIGHTING	589	-	-	570	-	19	
(53) **TOTAL DISTRIBUTION**	**61,632.2**	**-**	**-**	**59,632**	**-**	**2,000**	
(54)							
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	83,178.491	-	20,588	59,632	-	2,958	
(56)							
(57) **GENERATION SERVICES**	12,338	11,868				470	
(58)							
(59) **CUSTOMER SERVICE**							
(60) **CUSTOMER SERVICE**							
(61) CUSTOMER SERVICE EXPERIENCE	1,538.2	-	-	-	1,510	28	
(62) CUSTOMER SOLUTIONS	3,844.5	-	-	-	3,774	71	
(63) **CALL CENTRE:**							
(64) CUSTOMER CARE ADMIN	1,235	-	-	-	1,212	23	
(65) CUSTOMER CARE	6,940	-	-	-	6,812	127	
(66) **REVENUE OPERATIONS:**							
(67) BILLING SERVICES & PAYMENTS	2,298	-	-	-	2,256	42	
(68) METER DATA SERVICES	441	-	-	-	432	8	
(69) SMART METER OPERATIONS CENTER (SMOC)	1,194	-	-	1,155	-	38.743	
(70) METER SERVICES - FIELD	1,447	-	-	-	1,420	27	
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,655	-	-	-	4,570	85	
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	
(73) CREDIT SERVICES							
(74) BAD DEBT EXPENSE	5,013	-	-	-	4,921	92	
(75) MARKETING & SALES							
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	
(77) **TOTAL CUSTOMER SERVICE**	**28,605**	**-**	**-**	**1,155**	**26,908**	**541**	

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	1,335	158	340	26	72	F - 2	
(3) Other Expenses	7,582	5,243	621	1,334	101	283	F - 2	
(4) **Subtotal**	9,513	6,578	779	1,674	127	355		
(5)								
(6) **FINANCE GROUP**								
(7) INTERNAL AUDIT	1,825	1,262	149	321	24	68	F - 2	
(8) INVESTOR RELATIONS	278	114	55	96	2	10	F - 3	
(9) DIRECTOR FINANCE	470	325	38	83	6	18	F - 2	
(10) TREASURER	435	301	36	77	6	16	F - 2	
(11) CORPORATE TAX	908	373	181	313	6	34	F - 3	
(12)								
(13) GM FINANCE	-							
(14) CORPORATE CONTROLLER	3,646	2,521	298	641	49	136	F - 2	
(15) CORP. PERFORMANCE & BACK OFFICE	-							
(16)								
(17) **TOTAL FINANCE**	7,561	4,896	759	1,531	93	282		
(18)								
(19) **ENTERPRISE SERVICES**								
(20) PROCUREMENT & FACILITIES	12,656	3,058	3,058	3,058	3,058	423	F - 5	
(21) INFORMATION TECHNOLOGY	47,662	20,052	4,965	13,234	7,798	1,614	F - 1	
(22)								
(23) **TOTAL ENTERPRISE SERVICES**	60,318	23,110	8,024	16,292	10,856	2,037		
(24)								
(25) **HUMAN RESOURCES**								
(26) --HUMAN RESOURCES	11,248	4,732	1,172	3,123	1,840	381	F - 1	
(27)								
(28) OTHER EXPENSES	7,887	3,318	822	2,190	1,290	267	F - 1	
(29)								
(30) **TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp**	**331,504**	**153,975**	**34,936**	**88,654**	**42,317**	**11,622**		
(31)								
(32) **TOTAL DIVISIONAL EXPENSES**	**333,435**	**155,310**	**35,094**	**88,994**	**42,343**	**11,694**		
(33)								
(34) **COGS**	**-**	**-**	**-**	**-**	**-**	**-**		
(35)								
(36) **DSM EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(37)								
(38) **FCR DEFERRAL**	**-**	**-**	**-**	**-**	**-**	**-**		
(39)								
(40) **OTHER EXPENSES**	**-**	**-**	**-**	**-**	**-**	**-**		
(41)								
(42) **CAPITAL RELATED EXPENSES**								
(43)								
(44) GRANTS IN LIEU OF TAXES	51,549	21,191	10,298	17,794	344	1,921		
(45) DEPRECIATION :								
(46) STEAM	49,859	47,961	-	-	-	1,898		
(47) HYDRO	17,266	16,609	-	-	-	657		
(48) WIND	13,334	12,827	-	-	-	508		
(49) SOLAR	61					61		
(50) LM6000	7,372	7,091	-	-	-	281		
(51) GAS TURBINE - OTHER	3,239	3,115	-	-	-	123		
(52) GENERATION BATTERIES	8,877	8,539	-	-	-	338		
(53) RADIAL TO GENERATION TRANS.	1,695	1,630	-	-	-	65		
(54) Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0		
(55) Transmission - EHV and HV combined	31,475	-	30,075	-	-	1,400		
(56) DISTRIBUTION - Land	-	-	-	-	-	-		
(57) DISTRIBUTION - Easements	3,574			3,458	-	116		
(58) DISTRIBUTION - Other	1,393			1,348	-	45		
(59) DISTRIBUTION - Substations	9,632			9,319	-	313		
(60) DISTRIBUTION - Poles and Fixtures	22,210			21,489	-	721		
(61) DISTRIBUTION - OH Lines	12,809			12,393	-	416		
(62) DISTRIBUTION -UG Lines	2,997			2,900	-	97		
(63) DISTRIBUTION -Line Transformers	30,216			29,236	-	981		
(64) DISTRIBUTION -Services	3,514			3,399	-	114		
(65) DISTRIBUTION -Meters	8,399			8,127	-	273		
(66) DISTRIBUTION - Streetlight Related	4,918	-	-	4,758	-	160		
(67) GENERALPROPERTY:FUNCTIONILIZED	13,532	-	397	6,539	6,242	354.4		
(68) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,990	-	747	2,136	-	106.4	F - 6	
(69) GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,575	-	3,070	5,188	-	316.9	F - 7	
(70) GENERALPROPERTY:NON- FUNCTIONILIZED	42,847	18,202	8,565	14,475	-	1,604.4	F - 8	
(71) GLACE BAY WRITE-OFF	-	-	-	-	-	-		
(72) INTEREST NET	154,075	64,238	29,049	50,983	4,124	5,681		
(73) PREFERRED DIVIDENDS	-	-	-	-	-	-		
(74) CORPORATE TAXES	11,008	4,590	2,075	3,643	295	406		
(75)								
(76) **TOTAL OPERATING EXPENSES**	**1,773,251**	**1,209,992**	**119,371**	**286,180**	**53,347**	**104,361**		
(77)								
(78) NON-OPERATING REVENUE:						-		
(79) GREEN POWER SURCHARGE	-	-	-	-	-	-		
(80) EXPORT SALES	-	-	-	-	-	-		
(81) LATE PAYMENT CHARGES	(6,032)	-	-	-	(6,032)	-		
(82) CONNECTION CHARGES AND METER REMOVAL	(3,675)	-	-	-	(3,675)	-		
(83) NSF	(160)	-	-	-	(160)	-		
(84) RETAIL SALES	(1,709)	-	-	-	(1,709)	-		
(85) WIRING INSPECTIONS	(7,552)	-	-	-	(7,552)	-		
(86) POLE SERVICES	(16,695)	-	-	(16,695)	-	-		
(87) STEAM AND ASH SALES	(5,038)	(5,038)				-		
(88) AMI OPT OUT CHARGE	(765)				(765)	-		
(89) OTHER REVENUE	(4,487)	(3,254)	(321)	(770)	(143)	-		
(90)								
(91) **PROFIT/LOSS**	212,356	88,538	40,037	70,268	5,684	7,830		$112,191
(92)								
(93) **TOTAL NET EXPENSES**	**1,939,493**	**1,290,239**	**159,087**	**338,984**	**38,993**	**112,191**		
(94)								
(95) Generation								
(96) Transmission								
(97) Distribution								
(98) Retail								
(99) Total								

NOVA SCOTIA POWER INC.

FUNCTIC **FUNCTIONALIZATION OF OPERATING EXPENSES**

FOR FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
(1) FUEL	-					0.0%	0.0%	0.0%	0.0%
(2) **PURCHASED POWER:**									
(3) OTHER THAN BIOMASS AND WIND	-					0.0%	0.0%	0.0%	0.0%
(4) BIOMASS						0.0%	0.0%	0.0%	0.0%
(5) MARITIME LINK						0.0%	0.0%	0.0%	0.0%
(6) WIND ENRIS	-					0.0%	0.0%	0.0%	0.0%
(7) WIND NRIS						0.0%	0.0%	0.0%	0.0%
(8) IMPORTS						0.0%	0.0%	0.0%	0.0%
(9) BUTU CAPACITY CREDIT						0.0%	0.0%	0.0%	0.0%
(10) **TOTAL**	-					0.0%	0.0%	0.0%	0.0%
(11)									
(12) **POWER PRODUCTION**									
(13) THERMAL OPERATING & MAINT.	58,547	58,547	-	-	-	13.02%	0.0%	0.0%	0.0%
(14) HYDRO OPERATING & MAINT.	2,303	2,303	-	-	-	0.5%	0.0%	0.0%	0.0%
(15) WIND - OPERATING & MAINT.	8,203	8,203	-	-	-	1.8%	0.0%	0.0%	0.0%
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(16) BIOMASS - OPERATING & MAINT.	6,571	6,571	-	-	-	1.5%	0.0%	0.0%	0.0%
(17) LM6000 OPERATING & MAINT.	631	631	-	-	-	0.1%	0.0%	0.0%	0.0%
(18) COMBUSTION TURBINE - OPER. & MAINT.	1,662	1,662	-	-	-	0.4%	0.0%	0.0%	0.0%
(19) FUEL PROCUREMENT	6,597	6,597	-	-	-	1.5%	0.0%	0.0%	0.0%
(20) GENERATION DEVELOPMENT	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(21) GENERATION BATTERIES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(22) RADIAL TO GENERATION TRANS.	1,963	1,963	-	-	-	0.4%	0.0%	0.0%	0.0%
(23) **TOTAL POWER PRODUCTION**	84,515	84,515	-	-	-	18.8%	0.0%	0.0%	0.0%
(24)									
(25) **CORPORATE GROUPS**									
(26) EXECUTIVE MANAGEMENT	1,807	1,298	154	330	25	0.3%	0.1%	0.1%	0.0%
(27) CORP. SECRETARY & INSURANCE	11,376	7,825	1,940	1,059	551	1.7%	1.2%	0.3%	0.9%
(28) LEGAL SERVICES	4,984	3,580	424	911	69	0.8%	0.3%	0.3%	0.1%
(29) EXTERNAL RELATIONS	3,430	1,493	370	986	581	0.3%	0.2%	0.3%	1.0%
(30) ENVIRONMENTAL POLICIES & PROGRAMS	310	132	64	111	2	0.0%	0.0%	0.0%	0.0%
(31)									
(32) **TOTAL CORPORATE GROUPS**	21,906	14,329	2,952	3,397	1,228	3.2%	1.9%	1.0%	2.1%
(33)									
(34) **CUSTOMER OPERATIONS**									
(35) TRANSMISSION & DISTRIBUTION:									
(36) TRANSMISSION:									
HV BEFORE STORM EXPENSES (not applicable									
(37) as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
(38) HV STORM EXPENSES (not applicable as a separ	0		0	-	-	0.0%	0.0%	0.0%	0.0%
(39)									
(40) EHV and HV BEFORE STORM EXPENSES	20,351	-	20,351	-	-	0.0%	12.8%	0.0%	0.0%
(41) EHV and HV STORM EXPENSES	237	-	237	-	-	0.0%	0.1%	0.0%	0.0%
(42)									
(43) **DISTRIBUTION:**									
(44) SUBSTATIONS	1,491	-	-	1,491	-	0.0%	0.0%	0.4%	0.0%
(45) OVERHEAD LINES BEFORE STORM EXPENSES	34,201	-	-	34,201	-	0.0%	0.0%	9.6%	0.0%
(46) OVERHEAD LINES STORM EXPENSES	22,800	-	-	22,800	-	0.0%	0.0%	6.4%	0.0%
(47) UNDERGROUND LINES	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(48) LINE TRANSFORMERS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(49) METERS (Meter Shop Only)	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(50) COMMUNICATIONS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(51) STREET LIGHTING	570	-	-	570	-	0.0%	0.0%	0.2%	0.0%
(53) **TOTAL DISTRIBUTION**	59,632	-	-	59,632	-	0.0%	0.0%	16.7%	0.0%
(54)									
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	80,220	-	20,588	59,632	-	0.0%	12.9%	16.7%	0.0%
(56)									
(57) **GENERATION SERVICES**	11,868	11,868	-	-	-	2.6%	0.0%	0.0%	0.0%
(58)									
(59) **CUSTOMER SERVICE**									
(60) **CUSTOMER SERVICE**									
(61) CUSTOMER SERVICE EXPERIENCE	1,510	-	-	-	1,510	0.0%	0.0%	0.0%	2.6%
(62) CUSTOMER SOLUTIONS	3,774	-	-	-	3,774	0.0%	0.0%	0.0%	6.4%
(63) **CALL CENTRE:**									
(64) CUSTOMER CARE ADMIN	1,212	-	-	-	1,212	0.0%	0.0%	0.0%	2.1%
(65) CUSTOMER CARE	6,812	-	-	-	6,812	0.0%	0.0%	0.0%	11.5%
(66) **REVENUE OPERATIONS:**									
(67) BILLING SERVICES & PAYMENTS	2,256	-	-	-	2,256	0.0%	0.0%	0.0%	3.8%
(68) METER DATA SERVICES	432	-	-	-	432	0.0%	0.0%	0.0%	0.7%
(69) SMART METER OPERATIONS CENTER (SMOC)	1,155	-	-	1,155	-	0.0%	0.0%	0.3%	0.0%
(70) METER SERVICES - FIELD	1,420	-	-	-	1,420	0.0%	0.0%	0.0%	2.4%
(71) ELECTRICAL WIRING INSPECTION - FIELD	4,570	-	-	-	4,570	0.0%	0.0%	0.0%	7.7%
(72) REVENUE OPS ADMIN	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(73) CREDIT SERVICES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(74) BAD DEBT EXPENSE	4,921	-	-	-	4,921	0.0%	0.0%	0.0%	8.3%
(75) MARKETING & SALES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
(77) **TOTAL CUSTOMER SERVICE**	28,063	-	-	1,155	26,908	0.0%	0.0%	0.3%	45.6%

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) PROD. WEIGHTS	(7) TRANS. WEIGHTS	(8) DIST. WEIGHTS	(9) RETAIL WEIGHTS
REGULATORY AFFAIRS									
Advocacy Expense	1,859	1,335	158	340	26	0.3%	0.1%	0.1%	0.0%
Other Expenses	7,299	5,243	621	1,334	101	1.2%	0.4%	0.4%	0.2%
Subtotal	9,158	6,578	779	1,674	127	1.5%	0.5%	0.5%	0.2%
FINANCE GROUP									
INTERNAL AUDIT	1,757	1,262	149	321	24	0.3%	0.1%	0.1%	0.0%
INVESTOR RELATIONS	267	114	55	96	2	0.0%	0.0%	0.0%	0.0%
DIRECTOR FINANCE	452	325	38	83	6	0.1%	0.0%	0.0%	0.0%
TREASURER	419	301	36	77	6	0.1%	0.0%	0.0%	0.0%
CORPORATE TAX	874	373	181	313	6	0.1%	0.1%	0.1%	0.0%
GM FINANCE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE CONTROLLER	3,510	2,521	298	641	49	0.6%	0.2%	0.2%	0.1%
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
TOTAL FINANCE	7,279	4,896	759	1,531	93	1.1%	0.5%	0.4%	0.2%
ENTERPRISE SERVICES									
PROCUREMENT & FACILITIES	12,233	3,058	3,058	3,058	3,058	0.7%	1.9%	0.9%	5.2%
INFORMATION TECHNOLOGY	46,048	20,052	4,965	13,234	7,798	4.5%	3.1%	3.7%	13.2%
TOTAL ENTERPRISE SERVICES	58,281	23,110	8,024	16,292	10,856	5.1%	5.0%	4.6%	18.4%
HUMAN RESOURCES									
--HUMAN RESOURCES	10,868	4,732	1,172	3,123	1,840	1.1%	0.7%	0.9%	3.1%
OTHER EXPENSES	7,619	3,318	822	2,190	1,290	0.7%	0.5%	0.6%	2.2%
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	319,882	153,975	34,936	88,654	42,317	34.2%	21.9%	24.9%	71.7%
TOTAL DIVISIONAL EXPENSES	**321,741**	**155,310**	**35,094**	**88,994**	**42,343**	34.5%	22.0%	25.0%	71.7%
COGS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DSM EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
FCR DEFERRAL	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
OTHER EXPENSES	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CAPITAL RELATED EXPENSES									
GRANTS IN LIEU OF TAXES	49,627	21,191	10,298	17,794	344	4.7%	6.5%	5.0%	0.6%
DEPRECIATION :									
STEAM	47,961	47,961	-	-	-	10.7%	0.0%	0.0%	0.0%
HYDRO	16,609	16,609	-	-	-	3.7%	0.0%	0.0%	0.0%
WIND	12,827	12,827	-	-	-	2.9%	0.0%	0.0%	0.0%
SOLAR									
LM6000	7,091	7,091	-	-	-	1.6%	0.0%	0.0%	0.0%
GAS TURBINE - OTHER	3,115	3,115	-	-	-	0.7%	0.0%	0.0%	0.0%
GENERATION BATTERIES	8,539	8,539	-	-	-	1.9%	0.0%	0.0%	0.0%
RADIAL TO GENERATION TRANS.	1,630	1,630	-	-	-	0.4%	0.0%	0.0%	0.0%
Transmission - HV (not aplicable as a separate item)	0	-	0	-	-	0.0%	0.0%	0.0%	0.0%
Transmission - EHV and HV combined	30,075	-	30,075	-	-	0.0%	18.9%	0.0%	0.0%
DISTRIBUTION - Land	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
DISTRIBUTION - Easements	3,458	-	-	3,458	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION - Other	1,348	-	-	1,348	-	0.0%	0.0%	0.4%	0.0%
DISTRIBUTION - Substations	9,319	-	-	9,319	-	0.0%	0.0%	2.6%	0.0%
DISTRIBUTION - Poles and Fixtures	21,489	-	-	21,489	-	0.0%	0.0%	6.0%	0.0%
DISTRIBUTION - OH Lines	12,393	-	-	12,393	-	0.0%	0.0%	3.5%	0.0%
DISTRIBUTION -UG Lines	2,900	-	-	2,900	-	0.0%	0.0%	0.8%	0.0%
DISTRIBUTION -Line Transformers	29,236	-	-	29,236	-	0.0%	0.0%	8.2%	0.0%
DISTRIBUTION -Services	3,399	-	-	3,399	-	0.0%	0.0%	1.0%	0.0%
DISTRIBUTION -Meters	8,127	-	-	8,127	-	0.0%	0.0%	2.3%	0.0%
DISTRIBUTION - Streetlight Related	4,758	-	-	4,758	-	0.0%	0.0%	1.3%	0.0%
GENERALPROPERTY:FUNCTIONILIZED	13,177	-	397	6,539	6,242	0.0%	0.2%	1.8%	10.6%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	2,883	-	747	2,136	-	0.0%	0.5%	0.6%	0.0%
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	8,258	-	3,070	5,188	-	0.0%	1.9%	1.5%	0.0%
GENERALPROPERTY:NON- FUNCTIONILIZED	41,242	18,202	8,565	14,475	-	4.0%	5.4%	4.1%	0.0%
GLACE BAY WRITE-OFF	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
INTEREST NET	148,394	64,238	29,049	50,983	4,124	14.3%	18.2%	14.3%	7.0%
PREFERRED DIVIDENDS	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
CORPORATE TAXES	10,602	4,590	2,075	3,643	295	1.0%	1.3%	1.0%	0.5%
						0.0%	0.0%	0.0%	0.0%
TOTAL OPERATING EXPENSES	**820,203**	**361,305**	**119,371**	**286,180**	**53,347**	80.3%	74.9%	80.3%	90.4%
NON-OPERATING REVENUE:						0.0%	0.0%	0.0%	0.0%
GREEN POWER SURCHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
EXPORT SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
LATE PAYMENT CHARGES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
CONNECTION CHARGES AND METER REMOVAL	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
NSF	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
RETAIL SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
WIRING INSPECTIONS	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
POLE SERVICES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
STEAM AND ASH SALES	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
AMI OPT OUT CHARGE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
OTHER REVENUE	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%
PROFIT/LOSS	204,526	88,538	40,037	70,268	5,684	19.7%	25.1%	19.7%	9.6%
TOTAL NET EXPENSES	**1,024,729**	**449,842**	**159,408**	**356,448**	**59,031**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Generation									
Transmission									
Distribution									
Retail									
Total									

NOVA SCOTIA POWER INC.

FUNCTIC

FOR

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(7) EBS	(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 ENRIS	-	-	-	-	-	-	-	-	-	-
(7) WIND NRIS	-	-	-	-	-	-	-	-	-	-
(8) IMPORTS	-	-	-	-	-	-	-	-	-	-
(9) BUTU CAPACITY CREDIT	-	-	-	-	-	-	-	-	-	-
(10) **TOTAL**	-	-	-	-	-	-	-	-	-	-
(11)										
(12) **POWER PRODUCTION**										
(13) THERMAL OPERATING & MAINT.	1.5	(15)	201	123	-	21	251	1,706	27	2,317
(14) HYDRO OPERATING & MAINT.	0.1	(1)	8	5	-	1	10	67	1	91
(15) WIND - OPERATING & MAINT.	0.2	(2)	28	17	-	3	35	239	4	325
(16) SOLAR - OPERATING & MAINT.	-	-	-	-	-	-	-	-	-	-
(16) BIOMASS - OPERATING & MAINT.	0.2	(2)	23	14	-	2	28	191	3	260
(17) LM6000 OPERATING & MAINT.	0.0	(0)	2	1	-	0	3	18	0	25
(18) COMBUSTION TURBINE - OPER. & MAINT.	0.0	(0)	6	3	-	1	7	48	1	66
(19) FUEL PROCUREMENT	0.2	(2)	23	14	-	2	28	192	3	261
(20) GENERATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
(21) GENERATION BATTERIES	-	-	-	-	-	-	-	-	-	-
(22) RADIAL TO GENERATION TRANS.	0.1	(0)	7	4	-	1	8	57	1	78
(23) **TOTAL POWER PRODUCTION**	2.2	(21)	291	177	-	31	362	2,463	40	3,344
(24)										-
(25) **CORPORATE GROUPS**										-
(26) EXECUTIVE MANAGEMENT	0.1	(0)	4	3	0	1	8	54	1	70
(27) CORP. SECRETARY & INSURANCE	0.3	(1)	27	17	0	4	50	339	10	446
(28) LEGAL SERVICES	0.2	(1)	12	8	0	2	22	148	3	193
(29) EXTERNAL RELATIONS	0.1	0	5	3	0	1	14	94	2	120
(30) ENVIRONMENTAL POLICIES & PROGRAMS	0.0	(0)	0	0	0	0	1	10	0	12
(31)										-
(32) **TOTAL CORPORATE GROUPS**	0.7	(2)	49	31	0	7	95	644	17	841
(33)										-
(34) **CUSTOMER OPERATIONS**										-
(35) TRANSMISSION & DISTRIBUTION:										-
(36) TRANSMISSION:										-
HV BEFORE STORM EXPENSES (not applicable										
(37) as a separate item)	0.0	-	-	-	-	0	0	0	0	0
(38) HV STORM EXPENSES (not applicable as a separ	0.0	-	-	-	-	0	0	0	0	0
(39)										
(40) EHV and HV BEFORE STORM EXPENSES	0.0	-	-	-	-	14	111	757	66	947
(41) EHV and HV STORM EXPENSES	0.0	-	-	-	-	0	1	9	1	11
(42)										
(43) **DISTRIBUTION:**										-
(44) SUBSTATIONS	0.1	-	-	-	-	-	6	44	-	50
(45) OVERHEAD LINES BEFORE STORM EXPENSES	2.1	-	-	-	-	-	147	998	-	1,147
(46) OVERHEAD LINES STORM EXPENSES	1.4	-	-	-	-	-	98	666	-	765
(47) UNDERGROUND LINES	0.0	-	-	-	-	-	2	17	-	19
(48) LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-
(49) METERS (Meter Shop Only)	-	-	-	-	-	-	-	-	-	-
(50) COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-
(51) STREET LIGHTING	0.0	-	-	-	-	-	2	17	-	19
(53) **TOTAL DISTRIBUTION**	3.6	-	-	-	-	-	256	1,741	-	2,000
(54)										
(55) **TOTAL CUSTOMER OPERATIONS - T & D**	3.6	-	-	-	-	14	368	2,506	66	2,958
(56)										
(57) **GENERATION SERVICES**	0.3	(3)	41	25	-	4	51	346	6	470
(58)										
(59) **CUSTOMER SERVICE**										
(60) **CUSTOMER SERVICE**										
(61) CUSTOMER SERVICE EXPERIENCE	0.1	2	-	1	0	0	3	22	1	28
(62) CUSTOMER SOLUTIONS	0.3	5	-	2	0	0	8	54	1	71
(63) **CALL CENTRE:**										
(64) CUSTOMER CARE ADMIN	0.1	2	-	1	0	0	3	17	0	23
(65) CUSTOMER CARE	0.6	9	-	4	1	0	14	97	2	127
(66) **REVENUE OPERATIONS:**										
(67) BILLING SERVICES & PAYMENTS	0.2	3	-	1	0	0	5	32	1	42
(68) METER DATA SERVICES	0.0	1	-	0	0	0	1	6	0	8
(69) SMART METER OPERATIONS CENTER (SMOC)	0.1	-	-	-	-	-	5	34	-	39
(70) METER SERVICES - FIELD	0.1	2	-	1	0	0	3	20	0	27
(71) ELECTRICAL WIRING INSPECTION - FIELD	0.4	6	-	2	0	0	10	65	2	85
(72) REVENUE OPS ADMIN	-	-	-	-	-	-	-	-	-	-
(73) CREDIT SERVICES	-	-	-	-	-	-	-	-	-	-
(74) BAD DEBT EXPENSE	0.4	6	-	3	0	0	10	70	2	92
(75) MARKETING & SALES	-	-	-	-	-	-	-	-	-	-
(76) METER SERVICES - INSPECTORS	-	-	-	-	-	-	-	-	-	-
(77) **TOTAL CUSTOMER SERVICE**	2	34	-	14	2	1	61	417	9	541

NOVA SCOTIA POWER INC.

FUNCTIONALIZATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) SHORE POWER	(2) GEN.REPL LOAD FOLL.	(3) ELIADC	(4) BUTU	(5) SPILL	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(6) REAL TIME PRICING	(7) OATT	(8) TOTAL BTL
REGULATORY AFFAIRS										
Advocacy Expense	0.1	(0)	5	3	0	1	8	55	1	72
Other Expenses	0.2	(1)	18	11	0	2	32	216	4	283
Subtotal	0.3	(1)	23	14	0	3	40	271	6	355
FINANCE GROUP										
INTERNAL AUDIT	0.1	(0)	4	3	0	1	8	52	1	68
INVESTOR RELATIONS	0.0	(0)	0	0	0	0	1	8	0	10
DIRECTOR FINANCE	0.0	(0)	1	1	0	0	2	13	0	18
TREASURER	0.0	(0)	1	1	0	0	2	12	0	16
CORPORATE TAX	0.0	(0)	1	1	0	0	4	27	1	34
GM FINANCE	-	-	-	-	-	-	-	-	-	-
CORPORATE CONTROLLER	0.1	(1)	9	5	0	1	15	104	2	136
CORP. PERFORMANCE & BACK OFFICE	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCE	0.2	(1)	17	10	0	2	32	217	5	282
ENTERPRISE SERVICES										
PROCUREMENT & FACILITIES	0.5	3	11	8	0	3	49	336	12	423
INFORMATION TECHNOLOGY	2.0	5	69	46	1	11	186	1,266	28	1,614
TOTAL ENTERPRISE SERVICES	2.5	8	80	54	1	14	236	1,602	40	2,037
HUMAN RESOURCES										
--HUMAN RESOURCES	0.5	1	16	11	0	3	44	299	7	381
OTHER EXPENSES	0.3	1	11	8	0	2	31	210	5	267
TOTAL DIVISIONAL EXPENSES bfr Advocacy Exp	13	15	530	345	4	80	1,320	8,977	199	11,483
TOTAL DIVISIONAL EXPENSES	13	15	534	347	4	81	1,328	9,033	200	11,555
COGS	-	-	-	-	-	-	-	-	-	-
DSM EXPENSES	-	-	-	-	-	-	-	-	-	-
FCR DEFERRAL	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
CAPITAL RELATED EXPENSES										
GRANTS IN LIEU OF TAXES	2	(5)	73	45	0	15	224	1,525	43	1,921
DEPRECIATION :										
STEAM	1	(12)	165	100	-	17	205	1,398	23	1,898
HYDRO	0	(4)	57	35	-	6	71	484	8	657
WIND	0	(3)	44	27	-	5	55	374	6	508
SOLAR	-	-	-	-	-	-	-	-	-	-
LM6000	0	(2)	24	15	-	3	30	207	3	281
GAS TURBINE - OTHER	0	(1)	11	7	-	1	13	91	1	123
GENERATION BATTERIES	0	(2)	29	18	-	3	37	249	4	338
RADIAL TO GENERATION TRANS.	0	(0)	6	3	-	1	7	48	1	65
Transmission - HV (not aplicable as a separate item)	0	-	-	-	-	0	0	0	0	0
Transmission - EHV and HV combined	0	-	-	-	-	20	164	1,118	97	1,400
DISTRIBUTION - Land	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION - Easements	0	-	-	-	-	-	15	101	-	116
DISTRIBUTION - Other	0	-	-	-	-	-	6	39	-	45
DISTRIBUTION - Substations	1	-	-	-	-	-	40	272	-	313
DISTRIBUTION - Poles and Fixtures	1	-	-	-	-	-	92	627	-	721
DISTRIBUTION - OH Lines	1	-	-	-	-	-	53	362	-	416
DISTRIBUTION -UG Lines	0	-	-	-	-	-	12	85	-	97
DISTRIBUTION -Line Transformers	2	-	-	-	-	-	125	853	-	981
DISTRIBUTION -Services	0	-	-	-	-	-	15	99	-	114
DISTRIBUTION -Meters	0	-	-	-	-	-	35	237	-	273
DISTRIBUTION - Streetlight Related	0	-	-	-	-	-	20	139	-	160
GENERALPROPERTY:FUNCTIONILIZED	1	8	-	3	1	0	43	295	3	354
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	1	13	90	2	106
GENERALPROPERTY:DISTRIBUTION/ TRANSMIS	0	-	-	-	-	2	39	266	10	317
GENERALPROPERTY:NON- FUNCTIONILIZED	1	(5)	63	38	-	12	187	1,271	36	1,604
GLACE BAY WRITE-OFF	-	-	-	-	-	-	-	-	-	-
INTEREST NET	5	(11)	221	137	0	43	661	4,499	125	5,681
PREFERRED DIVIDENDS	-	-	-	-	-	-	-	-	-	-
CORPORATE TAXES	0	(1)	16	10	0	3	47	321	9	406
TOTAL OPERATING EXPENSES	31	(22)	1,243	784	5	212	3,540	24,082	572	30,448
NON-OPERATING REVENUE:	-	-	-	-	-	-	-	-	-	-
GREEN POWER SURCHARGE	-	-	-	-	-	-	-	-	-	-
EXPORT SALES	-	-	-	-	-	-	-	-	-	-
LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-
CONNECTION CHARGES AND METER REMOVAL	-	-	-	-	-	-	-	-	-	-
NSF	-	-	-	-	-	-	-	-	-	-
RETAIL SALES	-	-	-	-	-	-	-	-	-	-
WIRING INSPECTIONS	-	-	-	-	-	-	-	-	-	-
POLE SERVICES	-	-	-	-	-	-	-	-	-	-
STEAM AND ASH SALES	-	-	-	-	-	-	-	-	-	-
AMI OPT OUT CHARGE	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
PROFIT/LOSS	7	(15)	305	188	1	59	912	6,201	172	7,830
TOTAL NET EXPENSES	38.463	(37)	1,548	973	5	272	4,451	30,284	744	**38,278**
Generation	11.7	(112)	1,548	941	-	163	1,927	13,110	211	17,800
Transmission	0.0	-	-	-	-	108	871	5,928	513	7,420
Distribution	21.8	-	-	-	-	-	1,529	10,404	-	11,955
Retail	5.0	75	-	31	5	1	124	842	20	1,103
Total	38.463	(37)	1,548	973	5	272	4,451	30,284	**744.230**	38,278

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)	**OPERERATION & MAINTENANCE**			
(2)	DIRECT	20,588	958	21,546
(3)	NON-DIRECT	14,506	675	15,182
(4)	TOTAL OPER. & MAINT.	35,094	1,634	36,728
(6)	**DEPRECIATION**			
(7)	DIRECT	30,075	1,400	31,475
(8)	GENERAL PROPERTY	12,779	595	13,374
(9)	TOTAL DEPRECIATION	42,854	1,995	44,849
(11)	**TAX**			
(12)	CORPORATE TAX	515	24	539
(13)	REGULATORY AMORTIZATION	1,561	73	1,634
(14)	GRANTS IN LIEU OF TAXES	10,298	479	10,778
(15)	TOTAL TAX	12,374	576	12,950
(17)	**INTEREST**			
(18)	TOTAL BEFORE AFUDC	27,699	1,289	28,989
(19)	LESS: AFUDC INTEREST	1,349	63	1,412
(20)	INTEREST TOTAL	29,049	1,352	30,401
(22)	**RETAINED EARNINGS**	40,037	1,864	41,900
(24)	**MISCELLANEOUS REVENUE CREDIT**	(321)	-	(321)
(26)	**TOTAL**	159,087	7,420	166,507

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
	GENERATION FUNCTION				
(1)	FUEL	291,277	$0	$291,277	-
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	27,643	$13,326	$14,317	-
(3)	PURCHASES - BIOMASS	20,954	$5,811	$15,143	-
(4)	MARITIME LINK	203,188	$97,952	$105,237	
(5)	PURCHASES - WIND ERIS	33,307	16,055.2	17,252.2	-
(6)	PURCHASES - WIND NRIS	182,248	87,848.6	94,399.1	
(7)	IMPORTS	89,664	0	89,663.9	-
(8)	BUTU CAPACITY CREDIT	407	407	0	
(8)	OPER. & MAINT. - STEAM	112,852	54,406	58,447	-
(9)	OPER. & MAINT. - HYDRO	4,440	2,140	2,299	-
(10)	OPER. & MAINT. - WIND	15,812	7,623	8,189	-
(11)	OPER. & MAINT. - BIOMASS	12,666	6,106	6,560	-
(12)	OPER. & MAINT. - LM6000	1,217	587	630	-
(13)	OPER. & MAINT. - OTHER CT's	3,204	3,204	0	-
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	-
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS.	3,784	1,824	1,960	-
(16)	DSM				
(17)	FCR DEFERRAL	0	0	0	-
(18)	REG. AFFAIRS - ADVOCACY EXPENSE	1,335.4	644	692	-
(18)	GRANTS IN LIEU OF TAXES	21,191	10,216	10,975	-
(19)	**Depreciation:**				
(20)	STEAM	47,961	23,122	24,839	-
(21)	HYDRO	16,609	8,007	8,602	-
(22)	WIND	12,827	6,184	6,643	-
(23)	LM6000	7,091	3,419	3,673	-
(24)	GAS TURBINE - OTHER	3,115	1,502	1,614	-
(25)	GENERATION BATTERIES	8,539	4,117	4,423	-
(26)	RADIAL TO GENERATION TRANS.	1,630	786	844	-
(27)	GENERAL PROPERTY	18,202	8,775	9,427	-
(28)					
(29)	INTEREST NET OF AFUDC	64,238	27,010	37,228	-
(30)	PREFERRED DIVIDENDS	0	0	0	-
(31)	CORPORATE TAXES	4,590	1,930	2,660	-
(32)	NON-OPERATING REVENUE:				
(33)	EXPORT SALES	0	0	0	-
(34)	STEAM AND ASH SALES	-5,038	-1,636	-3,401	-
(35)	OTHER REVENUE	-3,254	-1,057	-2,197	-
(36)	RETURN (PROFIT/LOSS)	88,538	37,227	51,310	-
(37)					
(38)	**TOTAL GENERATION**	**$1,290,239**	**$427,534.58**	**$862,704**	**-**

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 aplicable 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	34,699	34,699	0	-
	O&M - EHV Storm Expense	237	237	0	-
	REG. AFFAIRS - ADVOCACY EXPENSE	158	158	0	-
	GRANTS IN LIEU OF TAXES	10,298	10,298	0	-
	Depreciation:				
	TRANSMISSION	30,075	30,075	0	-
	GENERAL PROPERTY	12,779	12,779	0	-
	INTEREST NET OF AFUDC	29,049	29,049	0	-
	PREFERRED DIVIDENDS	0	0	0	-
	CORPORATE TAXES	2,075	2,075	0	-
	Non-Operating Revenue:				
	OTHER REVENUE	-321	-321	0	-
	FCR DEFERRAL	0	0	0	-
	RETURN (PROFIT/LOSS)	40,037	40,037	0	-
	TOTAL - EHV	**159,087**	**159,087**	**0**	**-**
	TOTAL TRANSMISSION	**$159,087**	**$159,086.57**	**$0**	**-**

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
	DISTRIBUTION FUNCTION				
(1)	**Before Streetlights:**				
(2)	SUBSTATIONS	$2,175	$2,175	$0	-
(3)	OVERHEAD LINES Before Storm Expense	60,331	15,686	0	44,645.2
(4)	OVERHEAD LINES Storm Expense	22,800	5,928	0	16,872.3
(5)	UNDERGROUND LINES	831	216	0	615.0
(6)	LINE TRANSFORMERS	0	0	0	-
(7)	METERS	1,685	0	0	1,684.7
(8)	COMMUNICATIONS	0	0	0	-
(9)	REG. AFFAIRS - ADVOCACY EXPENSE	340	88	0	251.4
(9)	GRANTS IN LIEU OF TAXES	17,477	9,743	0	7,733.5
(10)	**Depreciation:**				
(11)	DISTRIBUTION - Land	0	0	0	-
(12)	DISTRIBUTION - Easements	3,458	1,709	0	1,749.0
(13)	DISTRIBUTION - Other	1,348	666	0	682.0
(14)	DISTRIBUTION - Substations	9,319	9,319	0	-
(15)	DISTRIBUTION - Poles and Fixtures	21,489	5,587	0	15,902.1
(16)	DISTRIBUTION - OH Lines	12,393	6,531	0	5,862.1
(17)	DISTRIBUTION -UG Lines	2,900	658	0	2,241.3
(18)	DISTRIBUTION -Line Transformers	29,236	29,236	0	-
(19)	DISTRIBUTION -Services	3,399	0	0	3,399.5
(20)	DISTRIBUTION -Meters	8,127	0	0	8,126.6
(21)	GENERAL PROPERTY	28,338	16,432	0	11,906.0
(22)					
(23)	INTEREST NET OF AFUDC	50,074	27,916	0	22,157.9
(24)	PREFERRED DIVIDENDS	0	0	0	-
(25)	CORPORATE TAXES	3,578	1,995	0	1,583.1
(26)	RETURN (PROFIT/LOSS)	69,015	38,476	0	30,539.4
(27)					
(28)	**Streetlights:**				
(29)	MAINTENACE	831	831	0	-
(30)	GRANTS IN LIEU OF TAXES	317	317	0	-
(31)	DEPRECIATION	4,758	4,758	0	-
(32)	INTEREST NET OF AFUDC	909	909	0	-
(33)	PREFERRED DIVIDENDS	0	0	0	-
(34)	CORPORATE TAXES	65	65	0	-
(35)	RETURN (PROFIT/LOSS)	1,253	1,253	0	-
(36)	**Subtotal**	8,134	8,134	0	-
(37)					
(38)	POLE SERVICES	-16,695	-4,341	0	(12,354.2)
(39)	OTHER REVENUE	-770	-379	0	(391.0)
(41)	**TOTAL DISTRIBUTION**	**$338,984**	**$175,777.66**	**$0**	**163,206.0**

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	8,987	0	0	8,987.0
(2)	CALL CENTRE	13,648	0	0	13,648.5
(3)	BILLING SERVICES & PAYMENTS	3,837	0	0	3,837.5
(4)	METER SERVICES - INSPECTORS	0	0	0	-
(5)	METER DATA SERVICES	736	0	0	735.5
(6)	METER SERVICES - FIELD	2,415	0	0	2,415.5
(7)	ELECT. WIRING INSPECT. - FIELD	7,772	0	0	7,771.8
(8)	REVENUE OPS ADMIN	0	0	0	-
(9)	CREDIT SERVICES	0	0	0	-
(10)	BAD DEBT EXPENSE	4,921	0	0	4,920.9
(11)	MARKETING & SALES	0	0	0	-
(12)	REG. AFFAIRS - ADVOCACY EXPENSE	26	0	0	25.8
(12)	COGS	0	0	0	-
(13)	GRANTS IN LIEU OF TAXES	344	0	0	344.0
(14)	**Depreciation:**				
(15)	DISTRIBUTION	0	0	0	-
(16)	GENERAL PROPERTY	6,242	0	0	6,242.3
(17)	INTEREST NET OF AFUDC	4,124	0	0	4,123.7
(18)					
(19)	PREFERRED DIVIDENDS	0	0	0	-
(20)	CORPORATE TAXES	295	0	0	294.6
(21)	**Non-Operating Revenue:**				
(22)	LATE PAYMENT CHARGE	(6,032.1)	0	0	(6,032.1)
(23)	CONNECTION CHARGES AND METER REMOVAL	(3,675.0)	0	0	(3,675.0)
(24)	NSF	(160.2)	0	0	(160.2)
(25)	RETAIL SALES	(1,709.4)	0	0	(1,709.4)
(26)	WIRING INSPECTIONS	(7,552.2)	0	0	(7,552.2)
(27)	AMI OPT OUT CHARGE	(765.4)	0	0	(765.4)
(28)	OTHER REVENUE	(143.4)	0	0	(143.4)
(29)	RETURN (PROFIT/LOSS)	5,683.7	0	0	5,683.7
(31)	**TOTAL RETAIL**	**$38,993**	**$0**	**$0**	**38,992.9**
(33)					
(34)	**TOTAL NET EXPENSES**	**$1,827,302**	**$762,398.807**	**$862,704.134**	**202,199.0**

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	$112,852			
(4)	HYDRO O&M	4,440			
(5)	WIND O&M	15,812			
(6)	BIOMASS O&M	12,666			
(7)	LM6000 O&M	1,217			
(8)	OTHER CT's O&M	3,204			
	GENERATION BATTERIES	$0			
	RADIAL TO GENERATION TRANS.	$3,784			
(9)					
(10)	NET THERMAL O&M	$153,975			
(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	0			
(22)					
(23)	THERMAL VARIABLE O&M	$0			
(24)					
(25)	THERMAL O&M	$112,852			
(26)					
(27)	HYDRO O&M	4,440			
(28)	WIND O&M	15,812			
(29)	BIOMASS O&M	12,666			
(30)	LM6000 O&M	1,217			
(31)	OTHER CT's O&M	3,204			
(32)	GENERATION BATTERIES	0			
(33)	RADIAL TO GENERATION TRANS.	3,784			
(34)					
(35)	NET THERMAL O&M D&E SPLIT	$153,975			
(36)					
(37)	THERMAL O&M DMD. ALLOC. %	48.21%			
(38)	THERMAL O&M ENG. ALLOC. %	51.79%			
(39)					
(40)	BIOMASS DEMAND ALLOC %	48.21%			
(41)					
(42)	BIOMASS ENERGY ALLOC %	51.79%			
(43)					
(44)		NRIS	ERIS		
(45)	WIND O&M DMD. ALLOC. %	48.21%	48.21%		
(46)	WIND O&M ENG. ALLOC. %	51.79%	51.79%		
(47)					
(48)					
(49)	OTHER CT's O&M DMD. ALLOC. %	100.00%			
(50)					
(51)	POLE & WIRE DMD/CUST SPLIT	26.00%			
(52)					
(53)		**DEMAND**	**ENERGY**	**CUSTOMER**	
(54)					
(55)	GEN. PROP. ALLOC. - GEN.	8,775	9,427	0	
(56)	GEN. PROP. ALLOC. - TRANS. < 138 kV	0	0	0	
(57)	GEN. PROP. ALLOC. - TRANS. > 69 kV	12,779	0	0	
(58)	GEN. PROP. ALLOC. - DIST.	16,432	0	11,906	
(59)	GEN. PROP. ALLOC. - RETAIL	0	0	6,242	
(60)					
(61)	TOTAL	37,987	9,427	18,148	

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
	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	13,326	8,845.61	468.25	2,430.15	278.38	254.61	293.64	499.06	-	190.49	65.78	See BCF File
(3)	PURCHASES - BIOMASS	5,811	3,857.43	204.19	1,059.75	121.40	111.03	128.05	217.63	-	83.07	28.69	See BCF File
(4)	MARITIME LINK	97,952	65,018.98	3,441.81	17,862.64	2,046.21	1,871.50	2,158.37	3,668.34	-	1,400.16	483.51	See BCF File
(5)	PURCHASES - WIND ERIS	16,055	10,657.26	564.15	2,927.87	335.39	306.76	353.78	601.28	-	229.50	79.25	See BCF File
(6)	PURCHASES - WIND NRIS	87,849	58,312.78	3,086.81	16,020.25	1,835.16	1,678.47	1,935.75	3,289.98	-	1,255.74	433.64	See BCF File
(7)	IMPORTS	0	0	0	0	0	0	0	0	0	0	0	See BCF File
(8)	BUTU CAPACITY CREDIT	407	270.04	14.29	74.19	8.50	7.77	8.96	15.24	-	5.82	2.01	See BCF File
(9)	OPER. & MAINT. - STEAM	54,406	36,114	1,912	9,922	1,137	1,039	1,199	2,038	0	778	269	D-3A
(10)	OPER. & MAINT. - HYDRO	2,140	1,421	75	390	45	41	47	80	0	31	11	D-3A
(11)	OPER. & MAINT. - WIND	7,623	5,060	268	1,390	159	146	168	285	0	109	38	D-3A
(12)	OPER. & MAINT. - BIOMASS	6,106	4,053	215	1,114	128	117	135	229	0	87	30	D-3A
(13)	OPER. & MAINT. - LM6000	587	390	21	107	12	11	13	22	0	8	3	D-3A
(14)	OPER. & MAINT. - OTHER CT's	3,204	2,127	113	584	67	61	71	120	0	46	16	D-3A
(15)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	D-3A
(16)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,824	1,211	64	333	38	35	40	68	0	26	9	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	644	313	51	251	0	29	0	0	0	0	0	R-2
(19)	GRANTS IN LIEU	10,216	6,781	359	1,863	213	195	225	383	0	146	50	P-7
(20)	DEPRECIATION	55,911	37,113	1,965	10,196	1,168	1,068	1,232	2,094	0	799	276	EXH 6D
(21)	INTEREST NET OF AFUDC	27,010	17,929	949	4,926	564	516	595	1,012	0	386	133	P-14
(22)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-14
(23)	CORPORATE TAXES	1,930	1,281	68	352	40	37	43	72	0	28	10	P-14
(24)	**Non-Operating Revenue:**												
(25)	STEAM AND ASH SALES	-1,636	-1,086	-58	-299	-34	-31	-36	-61	0	-23	-8	O-8
(26)	OTHER REVENUE	-1,057	-701	-37	-193	-22	-20	-23	-40	0	-15	-5	O-8
(27)	RETURN (PROFIT/LOSS)	37,227	24,711	1,308	6,789	778	711	820	1,394	0	532	184	P-14
(28)	INTERR. RIDER DMD ADJ.	-11,207	0	0	0	0	0	0	-11,207	0	0	0	DIRECT
(29)	ALLOC. OF INTERR. DMD. ADJ.	11,207	7,439	394	2,044	234	214	247	420	0	160	55	D-4
(30)	ELI 2P-RTP DEMAND ADJ.	0	0	0	0	0	0	0	0	0	0	0	DIRECT
(31)	ALLOC. OF ELI 2P-RTP DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0	D-4
(32)	ELI 2P-RTP PRIORITY DMD ADJ.	0	0	0	0	0	0	0	0	0	0	0	DIRECT
(33)	ALLOC. OF ELI 2P-RTP PRI. DMD. ADJ.	0	0	0	0	0	0	0	0	0	0	0	D-3B
(34)													
(35)	**TOTAL GENERATION**	427,534.58	291,118	15,445	80,142	9,152	8,399	9,654	5,200	0	6,262	2,163	
(36)													
(37)	**TRANSMISSION**												
(38)													
	Transmission - HV (not aplicable as a separate item)												
(39)													
(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	

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)	34,699	23,033	1,219	6,328	725	663	765	1,299	0	496	171	D-3A
(3)	OPERATING & MAINT. (Storm Expense)	237	158	8	43	5	5	5	9	0	3	1	D-3A
(4)	REG. AFFAIRS - ADVOCACY EXPENSE	158	77	13	62	0	7	0	0	0	0	0	R-2
(4)	GRANTS IN LIEU	10,298	6,836	362	1,878	215	197	227	386	0	147	51	P-8B
(5)	DEPRECIATION	42,854	28,446	1,506	7,815	895	819	944	1,605	0	613	212	EXH 6D
(6)	INTEREST NET OF AFUDC	29,049	19,282	1,021	5,297	607	555	640	1,088	0	415	143	P-15B
(7)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-15B
(8)	CORPORATE TAXES	2,075	1,378	73	378	43	40	46	78	0	30	10	P-15B
(9)	**Non-Operating Revenue:**												
(10)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-15B
(11)	OTHER REVENUE	-321	-213	-11	-59	-7	-6	-7	-12	0	-5	-2	O-9B
(12)	RETURN (PROFIT/LOSS)	40,037	26,576	1,407	7,301	836	765	882	1,499	0	572	198	P-15B
(13)													
(14)	**TOTAL - EHV**	159,087	105,572	5,597	29,044	3,320	3,044	3,502	5,952	0	2,272	785	
(15)													
(16)	**TOTAL TRANSMISSION**	159,086.57	105,572	5,597	29,044	3,320	3,044	3,502	5,952	0	2,272	785	
(17)													
(18)	**DISTRIBUTION**												
(19)	**Before Streetlights:**												
(20)	OPERATING & MAINT.	24,005	16,408	892	4,548	424	512	555	348	0	101	219	EXH 6A
(21)	REG. AFFAIRS - ADVOCACY EXPENSE	88	43	7	34	0	4	0	0	0	0	0	R-2
(21)	GRANTS IN LIEU	9,743	6,767	369	1,859	111	210	213	97	0	27	90	P-9
(22)	DEPRECIATION	70,139	48,715	2,656	13,383	802	1,512	1,532	698	0	191	650	EXH 6D
(23)	INTEREST NET OF AFUDC	27,916	19,377	1,056	5,324	321	602	610	279	0	76	271	P-16
(24)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16
(25)	CORPORATE TAXES	1,995	1,384	75	380	23	43	44	20	0	5	19	P-16
(26)	**Non-Operating Revenue:**												
(27)	POLE SERVICES	-4,341	-2,998	-163	-827	-60	-93	-97	-48	0	-14	-40	P-21
(27)	OTHER REVENUE	-379	-249	-14	-69	-5	-8	-8	-4	0	-1	-22	O-10
(28)	RETURN (PROFIT/LOSS)	38,476	26,707	1,456	7,338	443	829	840	385	0	105	373	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	4,758	0	0	0	0	0	0	0	0	0	4,758	EXH 6D
(34)	INTEREST NET OF AFUDC	909	0	0	0	0	0	0	0	0	0	909	P-16B
(35)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-16B
(36)	CORPORATE TAXES	65	0	0	0	0	0	0	0	0	0	65	P-16B
(37)	RETURN (PROFIT/LOSS)	1,253	0	0	0	0	0	0	0	0	0	1,253	P-16B
(38)	**Subtotal**	8,134	0	0	0	0	0	0	0	0	0	8,134	
(39)													
(40)	**TOTAL DISTRIBUTION**	175,777.66	116,154	6,335	31,970	2,059	3,611	3,688	1,776	0	490	9,694	
(41)													
(42)	**TOTAL DEMAND**	**$762,398.807**	**$512,843**	**$27,377**	**$141,157**	**$14,531**	**$15,053**	**$16,843**	**$12,927**	**$0**	**$9,025**	**$12,641**	

NOVA SCOTIA POWER INC.

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

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
	ENERGY CLASSIFICATION												
	GENERATION												
(1)	FUEL	$291,277	161,622.1	10,843.4	64,497.4	10,005.4	7,457.0	11,803.5	19,030.2	-	3,800.7	2,217.4	See BCF
(2)	PURCHASES - OTHER THAN BIOMASS AND WIND	$14,317	7,496.9	535.2	3,314.8	556.3	397.9	653.6	1,071.2	-	167.8	122.9	See BCF
(3)	PURCHASES - BIOMASS	$15,143	7,994.52	568.29	3,495.67	580.61	415.46	673.73	1,104.48	-	183.10	126.65	See BCF
(4)	MARITIME LINK	$105,237	55,233.0	3,932.1	24,356.1	4,070.9	2,899.2	4,765.5	7,828.1	-	1,253.8	897.7	See BCF
(5)	PURCHASES - WIND ERIS	$17,252	9,192.29	642.54	3,941.09	648.40	469.41	764.02	1,243.27	-	207.63	143.53	See BCF
(6)	PURCHASES - WIND NRIS	$94,399	50,295.39	3,515.67	21,544.40	3,545.47	2,566.88	4,187.62	6,823.20	-	1,132.14	788.28	See BCF
(7)	IMPORTS	$89,664	46,829.24	3,349.99	20,843.37	3,506.99	2,478.35	4,080.24	6,734.47	-	1,073.79	767.45	See BCF
(8)	BUTU CAPACITY CREDIT	$0	-	-	-	-	-	-	-	-	-	-	See BCF
(8)	OPER. & MAINT. - STEAM	58,447	31,647	2,178	13,193	2,119	1,548	2,499	4,062	0	732	470	E-1A
(9)	OPER. & MAINT. - HYDRO	2,299	1,245	86	519	83	61	98	160	0	29	19	E-1A
(10)	OPER. & MAINT. - WIND/BIOMASS	8,189	4,434	305	1,848	297	217	350	569	0	103	66	E-1A
(11)	OPER. & MAINT. - BIOMASS	6,560	3,552	244	1,481	238	174	280	456	0	82	53	E-1A
(12)	OPER. & MAINT. - LM6000	630	341	23	142	23	17	27	44	0	8	5	E-1A
(13)	OPER. & MAINT. - OTHER CT's	0	0	0	0	0	0	0	0	0	0	0	E-1A
(14)	OPER. & MAINT. - GENERATION BATTERIES	0	0	0	0	0	0	0	0	0	0	0	E-1A
(15)	OPER. & MAINT. - RADIAL TO GENERATION TRANS	1,960	1,061	73	442	71	52	84	136	0	25	16	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	692	336	55	270	0	31	0	0	0	0	0	R-2
(18)	GRANTS IN LIEU	10,975	5,943	409	2,477	398	291	469	763	0	137	88	P-10
(19)	DEPRECIATION	60,064	32,523	2,238	13,558	2,177	1,590	2,568	4,175	0	752	483	EXH 6D
(20)	INTEREST NET OF AFUDC	37,228	20,158	1,387	8,403	1,349	986	1,592	2,588	0	466	300	P-17
(21)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-17
(22)	CORPORATE TAXES	2,660	1,440	99	600	96	70	114	185	0	33	21	P-17
(23)	**Non-Operating Revenue:**												
(24)	EXPORT SALES	0	-	-	-	-	-	-	-	-	-	-	See BCF File
(25)	STEAM AND ASH SALES	-3,401	(1,837.46)	(126.92)	(769.91)	(123.92)	(90.43)	(145.75)	(237.20)	-	(42.41)	(27.42)	O-11
(26)	OTHER REVENUE	-2,197	-1,187	-82	-497	-80	-58	-94	-153	0	-27	-18	O-11
(27)	RETURN (PROFIT/LOSS)	51,310	27,783	1,912	11,582	1,860	1,359	2,194	3,566	0	643	413	P-17
(28)													
(29)	**TOTAL GENERATION**	862,704	466,102	32,187	195,242	31,421	22,929	36,962	60,149	0	10,759	6,953	
(31)	**TRANSMISSION**												
	Transmission - HV (not aplicable as a separate item)												
(33)													
(34)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(35)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1B
(36)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(36)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11A
(37)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(38)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18A
(39)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18A
(40)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18A
(41)	**Non-Operating Revenue:**												
(42)	OTHER REVENUE	-0	-0	-0	-0	-0	-0	-0	-0	0	-0	-0	O-12A
(43)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18A
(44)													
(45)	**TOTAL - HV**	0	0	0	0	0	0	0	0	0	0	0	
(47)	**Transmission - EHV and HV combined**												
(48)	OPERATING & MAINT. (Before Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(49)	OPERATING & MAINT. (Storm Expense)	0	0	0	0	0	0	0	0	0	0	0	E-1A
(50)	REG. AFFAIRS - ADVOCACY EXPENSE	0	0	0	0	0	0	0	0	0	0	0	R-2
(50)	GRANTS IN LIEU	0	0	0	0	0	0	0	0	0	0	0	P-11B
(51)	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	EXH 6D
(52)	INTEREST NET	0	0	0	0	0	0	0	0	0	0	0	P-18B
(53)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-18B
(54)	CORPORATE TAXES	0	0	0	0	0	0	0	0	0	0	0	P-18B
(55)	**Non-Operating Revenue:**												
(56)	FCR DEFERRAL	0	0	0	0	0	0	0	0	0	0	0	P-18B
(57)	OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	O-12B
(58)	RETURN (PROFIT/LOSS)	0	0	0	0	0	0	0	0	0	0	0	P-18B
(59)													
(60)	**TOTAL - EHV**	0	0	0	0	0	0	0	0	0	0	0	
(61)													
(62)	**TOTAL TRANSMISSION**	0	0	0	0	0	0	0	0	0	0	0	
(63)													
(64)	**TOTAL ENERGY**	**$862,704.134**	**$466,102**	**$32,187**	**$195,242**	**$31,421**	**$22,929**	**$36,962**	**$60,149**	**$0**	**$10,759**	**$6,953**	

NOVA SCOTIA POWER INC.

ALLOCATION OF OPERATING EXPENSES

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

		(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1)	**CUST. CLASSIFICATION**												
(2)													
(3)	**DISTRIBUTION**												
(4)	OPERATING & MAINT.	$63,817	$57,662	$3,277	$1,438	$2	$274	$18	$3	$0	$0	$1,143	EXH 6A
(5)	REG. AFFAIRS - ADVOCACY EXPENSE	251	122	20	98	0	11	0	0	0	0	0	R-2
(5)	GRANTS IN LIEU	7,734	6,909	396	257	0	49	4	1	0	0	117	P-12
(6)	DEPRECIATION	49,869	44,552	2,554	1,657	3	318	26	6	0	0	753	EXH 6D
(7)	INTEREST NET OF AFUDC	22,158	19,811	1,135	720	1	138	11	2	0	0	339	P-19
(8)	PREFERRED DIVIDENDS	0	0	0	0	0	0	0	0	0	0	0	P-19
(9)	CORPORATE TAXES	1,583	1,415	81	51	0	10	1	0	0	0	24	P-19
(10)	**Non-Operating Revenue:**												
(11)	POLE SERVICES	-12,354	-11,184	-633	-258	-0	-49	-3	-0	0	-0	-227	P-22
(12)	OTHER REVENUE	-391	-351	-20	-11	-0	-2	-0	-0	0	-0	-6	O-13
(13)	RETURN (PROFIT/LOSS)	30,539	27,305	1,564	992	2	190	15	3	0	0	467	P-19
(14)													
(15)	**TOTAL DISTRIBUTION**	163,206.042	146,241	8,373	4,945	9	940	73	15	0	1	2,610	
(16)													
(17)	**RETAIL**												
(18)	METER READING & ELECTRIC INSPECT.	10,187.292	7,596	965	856	36	124	58	55	0	1	497	EXH 6A
(19)	CUSTOMER EXPERIENCE AND SOLUTIONS	8,987.041	5,400	937	1,484	211	162	259	410	0	25	99	O-15
(20)	CALL CENTRE	13,648.464	11,165	752	891	63	120	93	97	0	7	461	C-3
(21)	BILLING SERVICES	3,837.486	3,139	211	251	18	34	26	27	0	2	130	C-3
(22)	ELECT. WIRING INSP. - H/O	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(23)	METER DATA SERVICES	735.544	47	67	118	108	77	81	114	0	124	0	O-16
(24)	PAYMENT SERVICES	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(25)	CREDIT SERVICES	4,920.919	4,134	122	597	0	68	0	0	0	0	0	EXH 6C
(26)	MARKETING & SALES	0.000	0	0	0	0	0	0	0	0	0	0	O-15
(27)	REG. AFFAIRS - ADVOCACY EXPENSE	25.756	13	2	10	0	1	0	0	0	0	0	R-2
(27)	COGS	0.000	0	0	0	0	0	0	0	0	0	0	C-7
(28)	GRANTS IN LIEU	343.987	307	18	11	0	2	0	0	0	0	5	N/A
(29)	DEPRECIATION	6,242.299	5,577	320	207	0	40	3	1	0	0	94	N/A
(30)	INTEREST NET OF AFUDC	4,123.692	3,190	214	414	44	54	81	80	0	15	31	N/A
(31)	PREFERRED DIVIDENDS	0.000	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CORPORATE TAXES	294.623	228	15	30	3	4	6	6	0	1	2	N/A
(33)	**Non-Operating Revenue:**												
(34)	LATE PAYMENT CHARGE	(6,032.082)	-4,926	-281	-648	-3	-72	-96	-1	0	0	-5	R-3
(35)	CONNECTION CHARGES AND METER REMOVAL	(3,675.015)	-3,471	-142	-47	-5	-5	-0	-0	0	0	-5	R-4
(36)	NSF	(160.236)	-155	-3	-2	-0	-0	-0	0	0	0	-0	R-5
(37)	RETAIL SALES	(1,709.4)	-54	0	-881	-120	-64	-357	-203	0	-30	0	R-6
(38)	WIRING INSPECTIONS	(7,552.248)	-5,393	-804	-673	-24	-99	-40	-36	0	0	-483	C-8
(39)	AMI OPT OUT CHARGE	(765.417)	-648	-44	-52	-4	-7	-5	-6	-0	-0	0	C-6
(40)	OTHER REVENUE	(143.445)	-110	-9	-13	-1	-2	-2	-2	0	-1	-3	O-14
(41)	RETURN (PROFIT/LOSS)	5,683.651	4,397	295	571	60	74	112	111	0	21	43	N/A
(42)													
(43)	**TOTAL RETAIL**	38,992.906	30,433	2,636	3,124	387	511	217	652	-0	166	867	
(44)	-		30,433										
(45)	**TOTAL CUSTOMER**	**202,198.948**	**176,674**	**11,009**	**8,069**	**396**	**1,451**	**290**	**667**	**-0**	**167**	**3,477**	
(46)													
(47)	**TOTAL NET EXPENSES**	**$1,827,302**	**$1,155,619**	**$70,573**	**$344,468**	**$46,348**	**$39,433**	**$54,096**	**$73,743**	**($0)**	**$19,950**	**$23,071**	$23,071

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	$848,688	$485,626	$31,167	$182,368	$27,539	$20,914	$31,807	$52,126	$0	$10,984	$6,157
(4)	Non-FAM-related	449,842	276,405	16,769	94,776	13,294	10,614	15,108	13,713	0	6,146	3,017
(5)	Non-Operating Revenue Credit	-8,291	-4,811	-304	-1,759	-260	-200	-299	-491	0	-108	-58
(6)	**Subtotal**	1,290,239	757,219	47,632	275,384	40,573	31,328	46,616	65,348	0	17,021	9,116
(7)												
(8)	**Transmission**											
(9)	**Operating Costs**											
(10)	EHV	$159,408	$105,785	$5,608	$29,103	$3,327	$3,050	$3,509	$5,964	$0	$2,276	$786
(11)	HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
(12)	Subtotal	$159,408	$105,785	$5,608	$29,103	$3,327	$3,050	$3,509	$5,964	$0	$2,276	$786
(13)	Non-Operating Revenue Credit	($321)	($213)	($11)	($59)	($7)	($6)	($7)	($12)	$0	($5)	($2)
(14)	**Subtotal**	$159,087	$105,572	$5,597	$29,044	$3,320	$3,044	$3,502	$5,952	$0	$2,272	$785
(15)												
(16)	**Distribution**											
(17)	Non-Streetlight-related	$348,314	$277,177	$15,539	$38,080	$2,133	$4,703	$3,868	$1,843	$0	$506	$4,466
(18)	Streetlight-related	$8,134	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,134
(19)	Non-Operating Revenue Credit	($17,464)	($14,781)	($831)	($1,164)	($65)	($152)	($108)	($53)	$0	($15)	($295)
(20)	**Subtotal**	$338,984	$262,395	$14,708	$36,915	$2,068	$4,551	$3,760	$1,791	$0	$491	$12,304
(21)												
(22)	**Retail**											
(23)	Operating Costs	$59,031	$45,191	$3,918	$5,440	$543	$760	$718	$901	$0	$197	$1,363
(24)	Non-Operating Revenue Credit	($20,038)	($14,759)	($1,282)	($2,315)	($157)	($249)	($501)	($249)	($0)	($31)	($496)
(25)	**Subtotal**	$38,993	$30,433	$2,636	$3,124	$387	$511	$217	$652	($0)	$166	$867
(26)												
(27)	**Total**	**$1,827,302**	**$1,155,619**	**$70,573**	**$344,468**	**$46,348**	**$39,433**	**$54,096**	**$73,743**	**($0)**	**$19,950**	**$23,071**
(28)												
(29)	**Costs by Functional Areas (relative shares)**											
(30)	Generation	71%	66%	67%	80%	88%	79%	86%	89%		85%	40%
(31)	Transmission	9%	9%	8%	8%	7%	8%	6%	8%		11%	3%
(32)	Distribution	19%	23%	21%	11%	4%	12%	7%	2%		2%	53%
(33)	Retail	2%	3%	4%	1%	1%	1%	0%	1%		1%	4%
(34)	**Total**	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%
(35)												
(36)	**AVERAGE CUSTOMER COST CALC**											
(37)	**Customer Related Costs**											
(38)	Distribution bfr Non-Operationg Credit	175,951	157,776	9,026	5,214	9	991	75	16	0	1	2,843
(39)	Retail bfr Non-Operatin Credit	59,031	45,191	3,918	5,440	543	760	718	901	0	197	1,363
(40)	Subtotal	234,982	202,967	12,944	10,654	553	1,751	793	917	0	197	4,206
(41)												
(42)	**Misc Rev Credit**											
(43)	Distribution	(12,745.2)	-11,534	-654	-269	-0	-51	-3	-0	0	-0	-234
(44)	Retail	(20,037.8)	-14,759	-1,282	-2,315	-157	-249	-501	-249	-0	-31	-496
(45)	Total	(32,783.0)	-26,293	-1,935	-2,584	-157	-300	-503	-250	-0	-31	-729
(46)												
(47)	**Total**	202,198.9	176,674	11,009	8,069	396	1,451	290	667	-0	167	3,477
(48)	% of Total Cost	11.1%	15.3%	15.6%	2.3%	0.9%	3.7%	0.5%	0.9%		0.8%	15.1%
(49)												
(50)	Customers	537,353	486,363	27,549	11,199	20	2,127	175	36	-	1	9,882
(51)	Bill Months	6,448,232	5,836,357	330,593	134,388	240	25,527	2,099	431	-	15	118,582
(52)												
(53)	**Average Monthly Cost per Customer**	**31.36**	**30.2712**	**33.30**	**60.05**	**1,648.62**	**56.83**	**138.19**	**1,548.76**		**11,106.31**	**29.32**

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

	Depreciation	173,663	60,064	49,869	283,596

(1) **INTERR. RIDER DMD ADJ.**
(2)
(3) Dmd. in KWs 69,857
(4) Int Credit Amount 11,207
(5)
(6) **PHP DEMAND ADJUSTMENT CALCULATION**
(7)
(8)

			Demand Usage				Annual Credit Amount Calculation					
			Winter Month kW Coincident Demand	Power Factor Adjustment	Winter Month kVA Coincident Demand	Sum of 12 Month kVA Demands	LIR Int Credit ($/kVA)	Base Amount	% Premium For Priority Interruptions	Priority Premium ($/kVA)	Preimum Amount	Total Amount
(9)												
(10)												
(11)	Sum of Monthly Demands in KVAs (at the Meter)	0	0	1.06	-	-	($7.661)	$0	10.0%	($0.766)	$0	$0
(12)	Int Credit Amount - PHP	0										
(13)												
(14)	**Priority Interruption Demand Adjustment Calculation**											
(15)												
(16)	Sum of Monthly Demands in KVAs (at the Meter)	0										
(17)	Int Credit Amount - PHP	0										

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	$1,460	$79	$407	$52	$46	$53	$48	$0	$12	$19	P-5
(4)	OVERHEAD LINES Before Storm Ex	15,686	10,741	584	2,976	268	335	361	216	0	64	143	P-1
(5)	OVERHEAD LINES Storm Expense	5,928	4,059	221	1,125	101	127	136	81	0	24	54	P-1
(6)	UNDERGROUND LINES	216	148	8	41	4	5	5	3	0	1	2	P-1
(7)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(8)	METERS	0	0	0	0	0	0	0	0	0	0	0	---
(9)	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	D-2B
(10)	STREET LIGHTING	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**	24,837	16,408	892	4,548	424	512	555	348	0	101	1,050	
(14)													
(15)	**CUSTOMER**												
(16)													
(17)	SUBSTATIONS	0	0	0	0	0	0	0	0	0	0	0	--
(18)	OVERHEAD LINES Before Storm Ex	44,645	40,416	2,289	931	1	177	9	1	0	0	821	P-2
(19)	OVERHEAD LINES Storm Expense	16,872	15,274	865	352	0	67	3	1	0	0	310	P-2
(20)	UNDERGROUND LINES	615	557	32	13	0	2	0	0	0	0	11	P-2
(21)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	--
(22)	METERS	1,685	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**	63,817	57,662	3,277	1,438	2	274	18	3	0	0	1,143	
(28)													
(29)	**RETAIL**												
(30)													
(31)	METERS	0	0	0	0	0	0	0	0	0	0	0	N/A
(32)	CUSTOMER SERVICE	10,187	7,596	965	856	36	124	58	55	0	1	497	EXHIBIT 6B
(33)	**TOTAL RETAIL**	10,187	7,596	965	856	36	124	58	55	0	1	497	
(34)													
(35)	**SUMMARY**												
(36)													
(37)	SUBSTATIONS	2,175	1,460	79	407	52	46	53	48	0	12	19	P-3
(38)	OVERHEAD LINES	22,800	19,333	1,086	1,476	101	193	140	82	0	24	365	P-1
(39)	UNDERGROUND LINES	831	705	40	54	4	7	5	3	0	1	13	P-1
(40)	LINE TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	D-1
(41)	METERS	11,872	9,010	1,055	999	37	152	64	57	0	1	497	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**	**$38,510**	**$30,508**	**$2,260**	**$2,935**	**$194**	**$398**	**$261**	**$189**	**$0**	**$39**	**$1,725**	

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	$7,596	$2,045	$5,550
(2) SMALL GENERAL	965	138	827
(3) GENERAL	856	163	693
(4) GENERAL LARGE	36	12	24
(5) SMALL INDUSTRIAL	124	22	102
(6) MEDIUM INDUSTRIAL	58	17	41
(7) LARGE INDUSTRIAL	55	18	37
(8) ELI 2P-RTP	0	0	0
(9) MUNICIPAL	1	1	0
(10) UNMETERED	497	0	497
(11) TOTAL	$10,187	$2,415	$7,772
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)	(2)	(3)	(4)	(5)
	----------BAD DEBT EXPENSE----------			CREDIT	
	DIRECT	TO BE ALLOC.	TOTAL	SERVICES	TOTAL
(1) DOMESTIC	$4,134	$0	$4,134	$0	$4,134
(2) SMALL GENERAL	0	122	122	0	122
(3) GENERAL	0	597	597	0	597
(4) GENERAL LARGE	0	0	0	0	0
(5) SMALL INDUSTRIAL	0	68	68	0	68
(6) MEDIUM INDUSTRIAL	0	0	0	0	0
(7) LARGE INDUSTRIAL	0	0	0	0	0
(8) ELI 2P-RTP	0	0	0	0	0
(9) MUNICIPAL	0	0	0	0	0
(10) UNMETERED	0	0	0	0	0
(11) TOTAL	$4,134	$787	$4,920.9	$0	$4,920.92
ALLOCATION FACTOR	DIRECT	R-1		C-7	

DOMESTIC - 84 %

EXHIBIT 6D
Page 1 of 2

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	$23,122	$15,348	$812	$4,217	$483	$442	$509	$866	$0	$331	$114	D-3A
(5)	HYDRO PRODUCTION	8,007	5,315	281	1,460	167	153	176	300	0	114	40	D-3A
(6)	WIND PRODUCTION	6,184	4,105	217	1,128	129	118	136	232	0	88	31	D-3A
(7)	LM6000 PRODUCTION	3,419	2,269	120	623	71	65	75	128	0	49	17	D-3A
(8)	GAS TURBINE PROD. - OTHER	1,502	997	53	274	31	29	33	56	0	21	7	D-3A
(9)	GENERATION BATTERIES	4,117	2,733	145	751	86	79	91	154	0	59	20	D-3A
(10)	RADIAL TO GENERATION TRANS.	786	522	28	143	16	15	17	29	0	11	4	D-3A
(11)	GENERAL PROPERTY	8,775	5,825	308	1,600	183	168	193	329	0	125	43	P-7
(12)													
(13)	**TOTAL GENERATION FUNCTION**	55,911	37,113	1,965	10,196	1,168	1,068	1,232	2,094	0	799	276	
(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	30,075	19,964	1,057	5,485	628	575	663	1,126	0	430	148	D-3A
(21)	GENERAL PROPERTY	12,779	8,483	449	2,330	267	244	282	479	0	183	63	P-8B
(22)	TOTAL - EHV	42,854	28,446	1,506	7,815	895	819	944	1,605	0	613	212	
(23)													
(24)	**TOTAL TRANSMISSION FUNCTION**	42,854	28,446	1,506	7,815	895	819	944	1,605	0	613	212	
(25)													
(26)	**DISTRIBUTION FUNCTION**												
(27)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-9
(28)	DISTRIBUTION - Easements	1,709	1,187	65	326	20	37	37	17	0	5	16	P-9
(29)	DISTRIBUTION - Other	666	463	25	127	8	14	15	7	0	2	6	P-9
(30)	DISTRIBUTION - Substations	9,319	6,473	353	1,778	107	201	203	93	0	25	86	P-9
(31)	DISTRIBUTION - Poles and Fixtures	5,587	3,881	212	1,066	64	120	122	56	0	15	52	P-9
(32)	DISTRIBUTION - OH Lines	6,531	4,536	247	1,246	75	141	143	65	0	18	61	P-9
(33)	DISTRIBUTION - UG Lines	658	457	25	126	8	14	14	7	0	2	6	P-9
(34)	DISTRIBUTION - Line Transformers	29,236	20,306	1,107	5,578	334	630	638	291	0	80	271	P-9
(35)	DISTRIBUTION -Services	0	0	0	0	0	0	0	0	0	0	0	P-9
(36)	DISTRIBUTION -Meters	0	0	0	0	0	0	0	0	0	0	0	P-9
(37)	DISTRIBUTION PLANT - Streetlight	4,758	0	0	0	0	0	0	0	0	0	4,758	Direct
(38)	GENERAL PROPERTY	16,432	11,413	622	3,135	188	354	359	164	0	45	152	P-9
(39)													
(40)	**TOTAL DISTRIBUTION FUNCTION**	74,898	48,715	2,656	13,383	802	1,512	1,532	698	0	191	5,408	
(41)													
(42)	**TOTAL DEMAND**	**173,663**	**114,274**	**6,127**	**31,394**	**2,865**	**3,399**	**3,708**	**4,397**	**0**	**1,603**	**5,896**	

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	24,839	13,450	925	5,607	900	658	1,062	1,727	0	311	200	E-1A
(5)	HYDRO PRODUCTION	8,602	4,658	320	1,942	312	228	368	598	0	108	69	E-1A
(6)	WIND PRODUCTION	6,643	3,597	248	1,500	241	176	284	462	0	83	53	E-1A
(7)	LM6000 PRODUCTION	3,673	1,989	137	829	133	97	157	255	0	46	30	E-1A
(8)	GAS TURBINE PROD. - OTHER	1,614	874	60	364	58	43	69	112	0	20	13	E-1A
(9)	GENERATION BATTERIES	4,423	2,395	165	998	160	117	189	307	0	55	36	E-1A
(10)	RADIAL TO GENERATION TRANS.	844	457	31	191	31	22	36	59	0	11	7	E-1A
(11)	GENERAL PROPERTY	9,427	5,104	351	2,128	342	250	403	655	0	118	76	P-10
(12)													
(13)	**TOTAL GENERATION FUNCTION**	60,064	32,523	2,238	13,558	2,177	1,590	2,568	4,175	0	752	483	
(14)													
(15)	**TRANSMISSION FUNCTION**												
(16)	Transmission - HV (not aplicable 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**	**60,064**	**32,523**	**2,238**	**13,558**	**2,177**	**1,590**	**2,568**	**4,175**	**0**	**752**	**483**	
(27)													
(28)	**CUSTOMER CLASSIFICATION**												
(29)													
(30)	**DISTRIBUTION FUNCTION**												
(31)	DISTRIBUTION - Land	0	0	0	0	0	0	0	0	0	0	0	P-12
(32)	DISTRIBUTION - Easements	1,749	1,563	90	58	0	11	1	0	0	0	26	P-12
(33)	DISTRIBUTION - Other	682	609	35	23	0	4	0	0	0	0	10	P-12
(34)	DISTRIBUTION - Substations	0	0	0	0	0	0	0	0	0	0	0	P-12
(35)	DISTRIBUTION - Poles and Fixtures	15,902	14,207	814	528	1	101	8	2	0	0	240	P-12
(36)	DISTRIBUTION - OH Lines	5,862	5,237	300	195	0	37	3	1	0	0	89	P-12
(37)	DISTRIBUTION - UG Lines	2,241	2,002	115	74	0	14	1	0	0	0	34	P-12
(38)	DISTRIBUTION - Line Transformers	0	0	0	0	0	0	0	0	0	0	0	P-12
(39)	DISTRIBUTION -Services	3,399	3,037	174	113	0	22	2	0	0	0	51	P-12
(40)	DISTRIBUTION -Meters	8,127	7,260	416	270	1	52	4	1	0	0	123	P-12
(41)	GENERAL PROPERTY	11,906	10,637	610	396	1	76	6	1	0	0	180	P-12
(42)													
(43)	**TOTAL DISTRIBUTION FUNCTION**	49,869	44,552	2,554	1,657	3	318	26	6	0	0	753	
(44)													
(45)	**RETAIL FUNCTION**												
(46)	DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	P-13
(47)	GENERAL PROPERTY	6,242	5,577	320	207	0	40	3	1	0	0	94	P-13
(48)													
(49)	**TOTAL RETAIL FUNCTION**	6,242	5,577	320	207	0	40	3	1	0	0	94	
(50)													
(51)	**TOTAL CUSTOMER**	**56,111**	**50,128**	**2,873**	**1,865**	**4**	**358**	**29**	**6**	**0**	**0**	**847**	
(52)													
(53)	**TOTAL DEPRECIATION**	**$289,838**	**$196,925**	**$11,238**	**$46,817**	**$5,046**	**$5,348**	**$6,305**	**$8,578**	**$0**	**$2,355**	**$7,227**	

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	669,993	680,061	1.015	4,059	15,274	19,333	0	-	0	158	-	158	10,778	8,713	19,491	10,940	8,844	19,784
(2) SMALL GENERAL	39,406	43,674	1.108	221	865	1,086	0	-	0	8	-	8	605	489	1,094	671	542	1,213
(3) GENERAL	162,100	182,227	1.124	1,125	352	1,476	0	-	0	43	-	43	840	679	1,520	945	764	1,708
(4) GENERAL LARGE	18,809	22,311	1.186	101	0	101	0	-	0	5	-	5	59	48	106	70	56	126
(5) SMALL INDUSTRIAL	18,519	21,141	1.142	127	67	193	0	-	0	5	-	5	109	88	198	125	101	226
(6) MEDIUM INDUSTRIAL	22,289	24,410	1.095	136	3	140	0	-	0	5	-	5	80	65	145	88	71	159
(7) LARGE INDUSTRIAL																		
(8) ALL CUSTOMERS	21,617	25,251	1.168				0	-	0	9	-	9	5	4	9	6	5	10
(9) DISTR. CUSTOMERS	1,791	11,643	6.502	81	1	82							45	37	82	295	238	533
(10) ELI 2P-RTP	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(11) MUNICIPAL	8,966	10,077	1.124	24	0	24	0	-	0	3	-	3	15	12	27	17	14	31
(12) UNMETERED	16,914	17,143	1.014	54	310	365	0	-	0	1	-	1	202	163	366	205	166	371
(13) SUB-TOTAL	980,405	1,037,938	1.059	5,928	16,872	22,800	0	-	0	237	-	237	12,739	10,299	23,038	13,360	10,800	24,160
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	2	1	3	2	1	3
(21) TOTAL	NA	NA	NA	NA	NA	22,802	NA	NA	0	NA	NA	239	12,741	10,300	23,041	13,361	10,801.8	24,163

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS BY FUNCTIONAL AREAS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : DOMESTIC

		RATE BASE	**COSTS** (Source Exh 6)							Unit Cost		
		(Source Exh. 3)	Variable	Fixed Costs								
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand ($/kW of Class monthly NCP)	Energy (cent/kWh)	Customer ($/month)
	Generation											
(1)	Usage (Energy)	$800,740	$338,663.5	$39,592	$60,063	$27,783	$127,438	$466,102	5,174,286	---	9.008	---
(2)	Reliability (Demand)	712,202	$146,962.1	48,901	70,544	24,711	144,156	291,118	12,284,308	$23.698	---	---
(3)	**Total Generation**	$1,512,942	$485,626	$88,493	$130,607	$52,494	$271,594	$757,219		$23.698	9.008	$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		6,783,414									
(7)	kW 12 NCP		12,284,308									
(8)	Unit Cost (cents/kW.h)		9.385	1.710	2.524	1.015	5.249	14.634				
	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	765,951	0	23,054	55,942	26,576	105,572	105,572	12,284,308	$8.594	---	---
(13)	**Total Transmission**	$765,951	$0	$23,054	$55,942	$26,576	$105,572	$105,572		$8.594	-	$0.000
(14)	Delivery -- Dist. (Demand)	769,720	0	$13,204	76,244	26,707	116,154	116,154	12,284,308	$9.455	---	---
(15)	Delivery -- Dist. (Customer)	786,962	0	$46,249	72,687	27,305	146,241	146,241	5,836,357	---	---	$25.057
(16)	**Total Distribution**	1,556,683	0	59,454	148,930	54,011	262,395	262,395		$9.455	-	$25.057
(17)	**Total Transmission/Distribution**	$2,322,634	$0	$82,508	$204,872	$80,587	$367,967	$367,967		$18.049	-	$25.057
(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	1.595	3.959	1.557	7.111	7.111				
	Retail											
(20)	Customer -- Field		0	$4,125			$4,125	$4,125	5,836,357	0.000	0.000	$0.707
(21)	Customer -- Head Office	126,715	0	1,444	9,302	4,397	15,143	15,143	5,836,357	0.000	0.000	$2.595
(22)	**Total Customer**	126,715	0	5,569	9,302	4,397	19,268	19,268	5,836,357	$0.000	-	$3.302
(23)	Marketing		0	11,165			11,165	11,165	5,836,357	0.000	0.000	$1.913
(24)	**Total Retail**	$126,715	$0	$16,734	$9,302	$4,397	$30,433	30,433	5,836,357	0	-	$5.215
(25)	Total Customers x 12 months		---	5,836,357			5,836,357	5,836,357				
(26)	Unit Cost ($/month)		---	$2.867			$2.867	$2.867				
(27)	**TOTAL**	**$3,962,290**	**$485,625.6**	**$187,735**	**$344,781**	**$137,477**	**$669,993**	**$1,155,619**		$41.747	9.008	$30.272
(28)	**Unit Cost (cents/kW.h)**		**9.385**	**3.628**	**6.663**	**2.657**	**12.949**	**22.334**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL GENERAL

		RATE BASE	COSTS (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$55,097	$23,387	$2,755	$4,133	$1,912	$8,800	$32,187	356,341	---	9.033	---
(2)	Reliability (Demand)	37,701	$7,780	2,623	3,734	1,308	7,665	15,445	775,958	$19.904	---	---
(3)	**Total Generation**	$92,797	$31,167	$5,379	$7,867	$3,220	$16,465	$47,632		$19.904	9.033	$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)		8.746	1.509	2.208	0.904	4.621	13.367				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	356,341	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	356,341		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	775,958	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	40,546	0	1,229	2,961	1,407	5,597	5,597	775,958	$7.213	---	---
(13)	**Total Transmission**	$40,546	$0	$1,229	$2,961	$1,407	$5,597	$5,597		$7.213	-	$0.000
(14)	Delivery -- Dist. (Demand)	41,968	0	722	4,157	1,456	6,335	6,335	775,958	$8.164	---	---
(15)	Delivery -- Dist. (Customer)	45,079	0	2,643	4,165	1,564	8,373	8,373	330,593	---	---	$25.326
(16)	**Total Distribution**	87,047	0	3,365	8,323	3,020	14,708	14,708		$8.164	-	$25.326
(17)	**Total Transmission/Distributior**	$127,593	$0	$4,594	$11,284	$4,427	$20,305	$20,305		$15.377	-	$25.326
(18)	kW.h Sold		---	356,341	356,341	356,341	356,341	356,341				
(19)	Unit Cost (cents/kW.h)		0.000	1.289	3.167	1.242	5.698	5.698				
	Retail											
(20)	Customer -- Field		0	$822			$822	$822	330,593	0.000	0.000	$2.488
(21)	Customer -- Head Office	8,505	0	200	567	295	1,062	1,062	330,593	0.000	0.000	$3.212
(22)	**Total Customer**	8,505	0	1,023	567	295	1,884	1,884	330,593	$0.000	-	$5.700
(23)	Marketing		0	752			752	752	330,593	0.000	0.000	$2.273
(24)	**Total Retail**	$8,505	$0	$1,774	$567	$295	$2,636	2,636	330,593	0	-	$7.973
(25)	Total Customers x 12 months		---	330,593			330,593	330,593				
(26)	Unit Cost ($/month)		---	$5.367			$5.367	$5.367				
(27)	**TOTAL**	**$228,895**	**$31,167**	**$11,747**	**$19,718**	**$7,942**	**$39,406**	**$70,573**		$35.281	9.033	$33.299
(28)	**Unit Cost (cents/kW.h)**		**8.746**	**3.297**	**5.533**	**2.229**	**11.059**	**19.805**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$333,810	$141,993	$16,628	$25,039	$11,582	$53,249	$195,242	2,165,416	---	9.016	---
(2)	Reliability (Demand)	195,663	$40,375	13,598	19,380	6,789	39,768	80,142	4,019,140	$19.940	---	---
(3)	**Total Generation**	$529,473	$182,368	$30,226	$44,419	$18,371	$93,017	$275,384		$19.940	9.016	$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)		8.422	1.396	2.051	0.848	4.296	12.717				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	2,165,416	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	2,165,416		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	4,019,140	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	210,430	0	6,374	15,369	7,301	29,044	29,044	4,019,140	$7.226	---	---
(13)	**Total Transmission**	$210,430	$0	$6,374	$15,369	$7,301	$29,044	$29,044		$7.226	-	$0.000
(14)	Delivery -- Dist. (Demand)	211,481	0	3,686	20,946	7,338	31,970	31,970	4,019,140	$7.955	---	---
(15)	Delivery -- Dist. (Customer)	28,600	0	1,267	2,686	992	4,945	4,945	134,388	---	---	$36.796
(16)	**Total Distribution**	240,081	0	4,953	23,632	8,330	36,915	36,915		$7.955	-	$36.796
(17)	**Total Transmission/Distributior**	$450,510	$0	$11,327	$39,001	$15,631	$65,959	$65,959		$15.181	-	$36.796
(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	0.523	1.801	0.722	3.046	3.046				
	Retail											
(20)	Customer -- Field		0	$809			$809	$809	134,388	0.000	0.000	$6.020
(21)	Customer -- Head Office	16,462	0	190	663	571	1,424	1,424	134,388	0.000	0.000	$10.599
(22)	**Total Customer**	16,462	0	999	663	571	2,233	2,233	134,388	$0.000	-	$16.619
(23)	Marketing		0	891			891	891	134,388	0.000	0.000	$6.630
(24)	**Total Retail**	$16,462	$0	$1,890	$663	$571	$3,124	3,124	134,388	0	-	$23.249
(25)	Total Customers x 12 months		---	134,388			134,388	134,388				
(26)	Unit Cost ($/month)		---	$14.067			$14.067	$14.067				
(27)	**TOTAL**	**$996,445**	**$182,368**	**$43,444**	**$84,083**	**$34,573**	**$162,100**	**$344,468**		$35.121	9.016	$60.045
(28)	**Unit Cost (cents/kW.h)**		**8.422**	**2.006**	**3.883**	**1.597**	**7.486**	**15.908**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : LARGE GENERAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$53,605	$22,914	$2,626	$4,021	$1,860	$8,507	$31,421	357,053	---	8.800	---
(2)	Reliability (Demand)	22,414	$4,625	1,529	2,220	778	4,527	9,152	637,230	$14.362	---	---
(3)	**Total Generation**	$76,018	$27,539	$4,156	$6,241	$2,638	$13,034	$40,573		$14.362	8.800	$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)		7.713	1.164	1.748	0.739	3.650	11.363				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	357,053	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	357,053		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	637,230	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	24,105	0	723	1,761	836	3,320	3,320	637,230	$5.210	---	---
(13)	**Total Transmission**	$24,105	$0	$723	$1,761	$836	$3,320	$3,320		$5.210	-	$0.000
(14)	Delivery -- Dist. (Demand)	12,757	0	359	1,257	443	2,059	2,059	637,230	$3.232	---	---
(15)	Delivery -- Dist. (Customer)	55	0	2	5	2	9	9	240	---	---	$37.319
(16)	**Total Distribution**	12,812	0	361	1,262	445	2,068	2,068		$3.232	-	$37.319
(17)	**Total Transmission/Distributior**	$36,918	$0	$1,084	$3,023	$1,281	$5,388	$5,388		$8.442	-	$37.319
(18)	kW.h Sold		---	357,053	357,053	357,053	357,053	357,053				
(19)	Unit Cost (cents/kW.h)		0.000	0.304	0.847	0.359	1.509	1.509				
	Retail											
(20)	Customer -- Field		0	$31			$31	$31	240	0.000	0.000	$130.337
(21)	Customer -- Head Office	1,743	0	184	47	60	292	292	240	0.000	0.000	$1,217.125
(22)	**Total Customer**	1,743	0	215	47	60	323	323	240	$0.000	-	$1,347.462
(23)	Marketing		0	63			63	63	240	0.000	0.000	$263.834
(24)	**Total Retail**	$1,743	$0	$279	$47	$60	$387	387	240	0	-	$1,611.296
(25)	Total Customers x 12 months		---	240			240	240				
(26)	Unit Cost ($/month)		---	$1,161.614			$1,161.614	$1,161.614				
(27)	**TOTAL**	**$114,679**	**$27,539**	**$5,519**	**$9,311**	**$3,979**	**$18,809**	**$46,348**		$22.804	8.800	$1,648.615
(28)	**Unit Cost (cents/kW.h)**		**7.713**	**1.546**	**2.608**	**1.114**	**5.268**	**12.981**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : SMALL INDUSTRIAL

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$39,156	$16,684	$1,950	$2,937	$1,359	$6,245	$22,929	254,468	---	9.011	---
(2)	Reliability (Demand)	20,500	$4,230	1,427	2,031	711	4,169	8,399	495,495	$16.951	---	---
(3)	**Total Generation**	$59,656	$20,914	$3,377	$4,968	$2,070	$10,414	$31,328		$16.951	9.011	$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)		8.219	1.327	1.952	0.813	4.092	12.311				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	254,468	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	254,468		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	495,495	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	22,047	0	668	1,610	765	3,044	3,044	495,495	$6.143	---	---
(13)	**Total Transmission**	$22,047	$0	$668	$1,610	$765	$3,044	$3,044		$6.143	-	$0.000
(14)	Delivery -- Dist. (Demand)	23,897	0	415	2,367	829	3,611	3,611	495,495	$7.287	---	---
(15)	Delivery -- Dist. (Customer)	5,487	0	234	515	190	940	940	25,527	---	---	$36.830
(16)	**Total Distribution**	29,384	0	649	2,882	1,020	4,551	4,551		$7.287	-	$36.830
(17)	**Total Transmission/Distributior**	$51,431	$0	$1,317	$4,493	$1,784	$7,595	$7,595		$13.430	-	$36.830
(18)	kW.h Sold		---	254,468	254,468	254,468	254,468	254,468				
(19)	Unit Cost (cents/kW.h)		0.000	0.518	1.765	0.701	2.984	2.984				
	Retail											
(20)	Customer -- Field		0	$119			$119	$119	25,527	0.000	0.000	$4.663
(21)	Customer -- Head Office	2,140	0	98	100	74	272	272	25,527	0.000	0.000	$10.646
(22)	**Total Customer**	2,140	0	217	100	74	391	391	25,527	$0.000	-	$15.309
(23)	Marketing		0	120			120	120	25,527	0.000	0.000	$4.690
(24)	**Total Retail**	$2,140	$0	$337	$100	$74	$511	511	25,527	0	-	$19.999
(25)	Total Customers x 12 months		---	25,527			25,527	25,527				
(26)	Unit Cost ($/month)		---	$13.183			$13.183	$13.183				
(27)	**TOTAL**	**$113,227**	**$20,914**	**$5,031**	**$9,560**	**$3,929**	**$18,519**	**$39,433**		$30.381	9.011	$56.829
(28)	**Unit Cost (cents/kW.h)**		**8.219**	**1.977**	**3.757**	**1.544**	**7.278**	**15.496**				

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	Fixed								
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$63,220	$26,928	$3,098	$4,742	$2,194	$10,034	$36,962	414,536	---	8.917	---
(2)	Reliability (Demand)	23,642	$4,879	1,613	2,342	820	4,775	9,654	629,649	$15.332	---	---
(3)	**Total Generation**	$86,863	$31,807	$4,711	$7,084	$3,014	$14,809	$46,616		$15.332	8.917	$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)		7.673	1.137	1.709	0.727	3.572	11.245				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	414,536	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	414,536		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	629,649	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	25,427	0	763	1,857	882	3,502	3,502	629,649	$5.562	---	---
(13)	**Total Transmission**	$25,427	$0	$763	$1,857	$882	$3,502	$3,502		$5.562	-	$0.000
(14)	Delivery -- Dist. (Demand)	24,221	0	450	2,398	840	3,688	3,688	629,649	$5.857	---	---
(15)	Delivery -- Dist. (Customer)	443	0	15	42	15	73	73	2,099	---	---	$34.618
(16)	**Total Distribution**	24,664	0	465	2,439	856	3,760	3,760		$5.857	-	$34.618
(17)	**Total Transmission/Distributior**	$50,090	$0	$1,228	$4,296	$1,738	$7,262	$7,262		$11.419	-	$34.618
(18)	kW.h Sold		---	414,536	414,536	414,536	414,536	414,536				
(19)	Unit Cost (cents/kW.h)		0.000	0.296	1.036	0.419	1.752	1.752				
	Retail											
(20)	Customer -- Field		0	$57			$57	$57	2,099	0.000	0.000	$27.312
(21)	Customer -- Head Office	3,220	0	-135	90	112	67	67	2,099	0.000	0.000	$32.120
(22)	**Total Customer**	3,220	0	-77	90	112	125	125	2,099	$0.000	-	$59.432
(23)	Marketing		0	93			93	93	2,099	0.000	0.000	$44.160
(24)	**Total Retail**	$3,220	$0	$15	$90	$112	$217	217	2,099	0	-	$103.592
(25)	Total Customers x 12 months		---	2,099			2,099	2,099				
(26)	Unit Cost ($/month)		---	$7.363			$7.363	$7.363				
(27)	**TOTAL**	**$140,173**	**$31,807**	**$5,955**	**$11,471**	**$4,863**	**$22,289**	**$54,096**		$26.751	8.917	$138.210
(28)	**Unit Cost (cents/kW.h)**		**7.673**	**1.436**	**2.767**	**1.173**	**5.377**	**13.050**				

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	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$102,790	$43,835	$5,037	$7,710	$3,566	$16,314	$60,149	694,582	---	8.660	---
(2)	Reliability (Demand)	40,182	$8,292	2,741	-7,227	1,394	-3,092	5,200	1,148,007	$4.529	---	---
(3)	**Total Generation**	$142,972	$52,126	$7,779	$483	$4,961	$13,222	$65,348		$4.529	8.660	$0.000
(4)	MWh Sales		694,582	694,582	694,582	694,582	694,582	694,582				
(5)	MWh Energy Requirement		719,039									
(6)	kW 3 CP		245,492									
(7)	kW 12 NCP		1,148,007									
(8)	Unit Cost (cents/kW.h)		7.505	1.120	0.070	0.714	1.904	9.408				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	694,582	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	694,582		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	1,148,007	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	43,215	0	1,296	3,156	1,499	5,952	5,952	1,148,007	$5.185	---	---
(13)	**Total Transmission**	$43,215	$0	$1,296	$3,156	$1,499	$5,952	$5,952		$5.185	-	$0.000
(14)	Delivery -- Dist. (Demand)	11,100	0	296	1,095	385	1,776	1,776	1,148,007	$1.547	---	---
(15)	Delivery -- Dist. (Customer)	95	0	3	9	3	15	15	431	---	---	$35.552
(16)	**Total Distribution**	11,195	0	299	1,104	388	1,791	1,790.86		$1.547	-	$35.552
(17)	**Total Transmission/Distributior**	$54,410	$0	$1,595	$4,260	$1,888	$7,743	$7,743		$6.732	-	$35.552
(18)	kW.h Sold		---	694,582	694,582	694,582	694,582	694,582				
(19)	Unit Cost (cents/kW.h)		0.000	0.230	0.613	0.272	1.115	1.115				
	Retail											
(20)	Customer -- Field		0	$55			$55	$55	431	0.000	0.000	$127.682
(21)	Customer -- Head Office	3,195	0	303	87	111	500	500	431	0.000	0.000	$1,161.013
(22)	**Total Customer**	3,195	0	358	87	111	555	555	431	$0.000	-	$1,288.695
(23)	Marketing		0	97			97	97	431	0.000	0.000	$224.215
(24)	**Total Retail**	$3,195	$0	$454	$87	$111	$652	652	431	0	-	$1,512.910
(25)	Total Customers x 12 months		---	431			431	431				
(26)	Unit Cost ($/month)		---	$1,053.978			$1,053.978	$1,053.978				
(27)	**TOTAL**	**$200,577**	**$52,126**	**$9,828**	**$4,830**	**$6,959**	**$21,617**	**$73,743**		$11.261	8.660	$1,548.462
(28)	**Unit Cost (cents/kW.h)**		**7.505**	**1.415**	**0.695**	**1.002**	**3.112**	**10.617**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : ELI 2P-RTP

		RATE BASE	**COSTS** (Source Exh 6)								
		(Source Exh. 3)	Variable	Fixed					Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(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				
	Transmission/Distribution											
(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)	0	0	0	0	0	0	0	0	---	---	NA
(16)	**Total Distribution**	0	0	0	0	0	0	0		$0.000	-	$0.000
(17)	**Total Transmission/Distributior**	$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				
	Retail											
(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)	**Total Customer**	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)	**Total Retail**	$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)	**TOTAL**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		$0.000	0.000	$0.000
(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

		RATE BASE	**COSTS** (Source Exh 6)									
		(Source Exh. 3)	Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$18,520	$7,819	$908	$1,389	$643	$2,940	$10,759	125,502	---	8.573	---
(2)	Reliability (Demand)	15,337	$3,165	1,046	1,519	532	3,098	6,262	291,033	$21.518	---	---
(3)	**Total Generation**	$33,857	$10,984	$1,954	$2,908	$1,175	$6,037	$17,021		$21.518	8.573	$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)		8.752	1.557	2.317	0.936	4.811	13.563				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	125,502	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	125,502		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	291,033	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	16,494	0	495	1,205	572	2,272	2,272	291,033	$7.806	---	---
(13)	**Total Transmission**	$16,494	$0	$495	$1,205	$572	$2,272	$2,272		$7.806	-	$0.000
(14)	Delivery -- Dist. (Demand)	3,037	0	86	299	105	490	490	291,033	$1.685	---	---
(15)	Delivery -- Dist. (Customer)	4	0	0	0	0	1	1	15	---	---	$38.376
(16)	**Total Distribution**	3,041	0	86	300	106	491	491		$1.685	-	$38.376
(17)	**Total Transmission/Distributior**	$19,535	$0	$581	$1,504	$678	$2,763	$2,763		$9.491	-	$38.376
(18)	kW.h Sold		---	125,502	125,502	125,502	125,502	125,502				
(19)	Unit Cost (cents/kW.h)		0.000	0.463	1.199	0.540	2.201	2.201				
	Retail											
(20)	Customer -- Field		0	$1			$1	$1	15	0.000	0.000	$87.296
(21)	Customer -- Head Office	599	0	121	16	21	158	158	15	0.000	0.000	$10,502.637
(22)	**Total Customer**	599	0	122	16	21	159	159	15	$0.000	-	$10,589.933
(23)	Marketing		0	7			7	7	15	0.000	0.000	$477.999
(24)	**Total Retail**	$599	$0	$129	$16	$21	$166	166	15	0	-	$11,067.932
(25)	Total Customers x 12 months		---	15			15	15				
(26)	Unit Cost ($/month)		---	$8,601.750			$8,601.750	$8,601.750				
(27)	**TOTAL**	**$53,992**	**$10,984**	**$2,664**	**$4,429**	**$1,873**	**$8,966**	**$19,950**		$31.009	8.573	$11,106.308
(28)	**Unit Cost (cents/kW.h)**		**8.752**	**2.123**	**3.529**	**1.493**	**7.144**	**15.896**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : UNMETERED

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$11,904	$5,064	$583	$893	$413	$1,889	$6,953	77,000	---	9.030	---
(2)	Reliability (Demand)	5,296	$1,093	361	525	184	1,070	2,163	212,734	$10.166	---	---
(3)	**Total Generation**	$17,200	$6,157	$945	$1,417	$597	$2,959	$9,116		$10.166	9.030	$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)		7.996	1.227	1.841	0.775	3.843	11.839				
	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	212,734	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	5,696	0	171	416	198	785	785	212,734	$3.688	---	---
(13)	**Total Transmission**	$5,696	$0	$171	$416	$198	$785	$785		$3.688	-	$0.000
(14)	Delivery -- Dist. (Demand)	46,864	0	988	7,080	1,626	9,694	9,694	212,734	$45.570	---	---
(15)	Delivery -- Dist. (Customer)	13,465	0	909	1,233	467	2,610	2,610	118,582	---	---	$22.006
(16)	**Total Distribution**	60,328	0	1,897	8,313	2,093	12,304	12,304		$45.570	-	$22.006
(17)	**Total Transmission/Distribution**	$66,024	$0	$2,068	$8,729	$2,291	$13,088	$13,088		$49.258	-	$22.006
(18)	kW.h Sold		---	77,000	77,000	77,000	77,000	77,000				
(19)	Unit Cost (cents/kW.h)		0.000	2.686	11.337	2.975	16.998	16.998				
	Retail											
(20)	Customer -- Field		0	$492			$492	$492	118,582	0.000	0.000	$4.148
(21)	Customer -- Head Office	1,228	0	-262	133	43	-86	-86	118,582	0.000	0.000	-$0.728
(22)	**Total Customer**	1,228	0	230	133	43	406	406	118,582	$0.000	-	$3.420
(23)	Marketing		0	461			461	461	118,582	0.000	0.000	$3.891
(24)	**Total Retail**	$1,228	$0	$692	$133	$43	$867	867	118,582	0	-	$7.311
(25)	Total Customers x 12 months		---	118,582			118,582	118,582				
(26)	Unit Cost ($/month)		---	$5.834			$5.834	$5.834				
(27)	**TOTAL**	**$84,452**	**$6,157**	**$3,705**	**$10,279**	**$2,930**	**$16,914**	**$23,071**		$59.424	9.030	$29.317
(28)	**Unit Cost (cents/kW.h)**		**7.996**	**4.812**	**13.350**	**3.805**	**21.967**	**29.962**				

NOVA SCOTIA POWER INC.

RATE CLASS DISAGGREGATION ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

CLASS : TOTAL COMPANY

		RATE BASE	**COSTS** (Source Exh 6)									
			Variable	Fixed						Unit Cost		
			Fuel	Operating	Capital	Return	Total	Total Cost	Units Sold	Demand	Energy	Customer
	Generation											
(1)	Usage (Energy)	$1,478,840	$627,288.125	$73,178	$110,927	$51,310	$235,416	$862,704	9,619,183	---	8.969	---
(2)	Reliability (Demand)	1,072,937	$221,399.392	73,841	95,067	37,227	206,135	427,535	20,493,555	$20.862	---	---
(3)	**Total Generation**	$2,551,777	$848,687.517	$147,019	$205,995	$88,538	$441,551	$1,290,239		$20.862	8.969	$0.000
(4)	MWh Sales		9,619,183	9,619,183	9,619,183	9,619,183	9,619,183	9,619,183				
(5)	MWh Energy Requirement		10,344,815									
(6)	kW 3 CP		8,987,320									
(7)	kW 12 NCP		20,493,555									
(8)	Unit Cost (cents/kW.h)		8.823	1.528	2.141	0.920	4.590	13.413				
	Transmission/Distribution											
(9)	Delivery--Trans.(Eng) - HV	0	0	$0	$0	$0	$0	$0	9,619,183	---	0.000	---
(10)	Delivery--Trans.(Eng) - EHV	0	0	0	0	0	0	0	9,619,183		0.000	
(11)	Delivery--Trans.(Dmd) - HV	0	0	0	0	0	0	0	20,493,555	$0.000	---	---
(12)	Delivery--Trans.(Dmd) - EHV	1,153,911	0	34,773	84,277	40,037	159,087	159,087	20,493,555	$7.763	---	---
(13)	**Total Transmission**	$1,153,911	$0	$34,773	$84,277	$40,037	$159,087	$159,087		$7.763	-	$0.000
(14)	Delivery -- Dist. (Demand)	1,145,045	0	20,206	115,843	39,729	175,778	175,778	20,493,555	$8.577	---	---
(15)	Delivery -- Dist. (Customer)	880,190	0	51,324	81,343	30,539	163,206	163,206	6,448,232	---	---	$25.310
(16)	**Total Distribution**	2,025,235	0	71,529	197,186	70,268	338,984	338,984		$8.577	-	$25.310
(17)	**Total Transmission/Distributior**	$3,179,146	$0	$106,303	$281,463	$110,305	$498,070	$498,070		$16.340	-	$25.310
(18)	kW.h Sold		---	9,619,183	9,619,183	9,619,183	9,619,183	9,619,183				
(19)	Unit Cost (cents/kW.h)		---	1.105	2.926	1.147	5.178	5.178				
	Retail											
(20)	Customer -- Field		0	$6,512	0	0	$6,512	$6,512	6,448,232	0.000	0.000	$1.010
(21)	Customer -- Head Office	163,808	0	2,144	11,005	5,684	18,832	18,832	6,448,232	0.000	0.000	$2.921
(22)	**Total Customer**	163,808	0	8,656	11,005	5,684	25,344	25,344	6,448,232	$0.000	-	$3.931
(23)	Marketing		0	13,648	0	0	13,648	13,648	6,448,232	0.000	0.000	$2.117
(24)	**Total Retail**	$163,808	$0	$22,305	$11,005	$5,684	$38,993	38,993	6,448,232	0	-	$6.048
(25)	Total Customers x 12 months		---	6,448,232			6,448,232	6,448,232				
(26)	Unit Cost ($/month)		---	$3.459			$3.459	$3.459				
(27)	**TOTAL**	**$5,894,731**	**$848,687.517**	**$275,626**	**$498,462**	**$204,526**	**$978,614**	**$1,827,302**		$37.202	8.969	$31.358
(28)	**Unit Cost (cents/kW.h)**		**8.823**	**2.865**	**5.182**	**2.126**	**10.174**	**18.996**				

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	$1,112,720
(4)	SMALL GENERAL	72,990
(5)	GENERAL	356,973
(6)	LARGE GENERAL	48,030
(7)	SMALL INDUSTRIAL	40,878
(8)	MEDIUM INDUSTRIAL	56,085
(9)	LARGE INDUSTRIAL	0
(10)	ELI 2P-RTP	39,938
(11)	MUNICIPAL	20,636
(12)	UNMETERED	22,961
(13)	SUB-TOTAL	**1,771,211**
(14)	**FORMULA-BASED RATE CLASSES (DIRECT REVENUE BTL)**	
(15)	SHORE POWER	[redacted]
(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	**39,990,525**
(26)		
(26)	**EXPORT SALES**	**0.0**
(27)	**TOTAL ELECTRIC REVENUE**	**41,761,735**
(28)	**NON-ELECTRIC REVENUE**	
(29)	LATE PAYMENT CHARGES	6,032
(30)	CONNECTION CHARGES AND METER REMO'	3,675
(31)	NSF	160
(32)	RETAIL SALES	1,709
(33)	WIRING INSPECTIONS	7,552
(34)	POLE SERVICES	16,695
(35)	STEAM AND ASH SALES	5,038
(36)	AMI OPT OUT CHARGE	765
(37)	OTHER REVENUE	4,487
(38)	**TOTAL**	**46,114.3**
(39)	**TOTAL REVENUE**	**41,807,850**
(40)	**TOTAL OPERATING EXPENSES**	**$1,773,251**
(41)	RETAINED EARNINGS	$40,034,599

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) N.C. DEMAND SEC.	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760	
(2) % RESPONSIBILITY	100.00%	71.55%	3.93%	19.39%	0.00%	2.21%	1.96%	0.00%	0.00%	0.00%	0.96%	D-1
(3) N.C. DEMAND PRI. (before substation)	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631	
(4) % RESPONSIBILITY	100.00%	67.23%	3.64%	18.80%	2.39%	2.11%	2.44%	1.93%	0.00%	0.57%	0.90%	D-2A
(5) N.C. DEMAND PRI. (bulk power substation)	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856	
(6) % RESPONSIBILITY		67.13%	3.62%	18.68%	2.37%	2.09%	2.41%	2.22%	0.00%	0.56%	0.90%	D-2B
(7) 3 CP DEMAND	6,555,095	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	0	93,701	32,357	
(8) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	D-3A
(9) 3 CP DEMAND - LESS ELIIR - 2 and EHV	6,555,095	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	0	93,701	32,357	
(10) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	D-3B
(11) 3 CP DMD. - LESS INT. & ELIIR	6,555,095	4,351,189	230,332	1,195,401	136,936	125,244	144,442	245,492	0	93,701	32,357	
(12) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	D-4
(13) MW.h GEN. & PURCH.	10,344,815	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	0	129,552	83,268	
(14) % RESPONSIBILITY	100.00%	54.15%	3.73%	22.57%	3.62%	2.65%	4.28%	6.95%	0.00%	1.25%	0.80%	E-1A
(15) MW.h GEN. & PURCH. Less EHV	10,344,815	5,601,352	385,414	2,335,072	374,976	273,902	442,241	719,039	0	129,552	83,268	
(16) % RESPONSIBILITY	100.00%	54.15%	3.73%	22.57%	3.62%	2.65%	4.28%	6.95%	0.00%	1.25%	0.80%	E-1B
(17) AVERAGE CUSTOMERS	537,353	486,363	27,549	11,199	20	2,127	175	36	0	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-1

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) PHP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) NUMBER OF BILLS FOR SECONDARY CUSTOMERS	3,325,323	2,974,413	199,098	130,997	0	20,815	0	0	0	0	0	
(2) % RESPONSIBILITY	100.00%	89.45%	5.99%	3.94%	0.00%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	
(3) REVENUE BILLED FOR SECONDARY CUSTOMERS	1,459,377,225	970,271,743	68,514,938	378,788,180	0	41,802,365	0	0	0	0	0	
(4) % RESPONSIBILITY	100.00%	66.49%	4.69%	25.96%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%	0.00%	
(5) % RESPONSIBILITY FOR SECONDARY CUSTOMERS	100.00%	86.00%	5.79%	7.24%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	C-2
(6) SECONDARY CUSTOMER	527,239	486,363	27,549	11,199	-	2,127	-	-	-	-	-	
(7) WEIGHTED FACTOR		1	1	5	100	5	25	100	-	100	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	3,446,493	2,974,413	199,098	130,997	243	20,815	2,222	414	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	1,723,152,340	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	0	6,000,854	53,281,186	53281185.7
(13) % RESPONSIBILITY	100.00%	56.31%	3.98%	21.98%	3.05%	2.43%	4.16%	4.65%	0.00%	0.35%	3.09%	
(14) % RESPONSIBILITY	100.00%	81.80%	5.51%	6.53%	0.46%	0.88%	0.68%	0.71%	0.00%	0.05%	3.38%	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	537,345	486,363	27,549	11,199	20	2,127	175	28	0	1	9,882	
(18) % RESPONSIBILITY	100.00%	90.51%	5.13%	2.08%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.84%	C-5
(19) NUMBER OF CUSTOMER BILLS - LESS UNMETERED	3,328,226	2,974,413	199,098	130,997	243	20,815	2,222	414	12	12	0	
(20) % RESPONSIBILITY	1.00	89.37%	5.98%	3.94%	0.01%	0.63%	0.07%	0.01%	0.00%	0.00%	0.00%	
(21) REVENUE COLLECTED - LESS UNMETERED	1,669,871,154	970,271,743	68,514,938	378,788,180	52,607,094	41,802,365	71,721,412	80,164,570	0	6,000,854	0	
(22) % RESPONSIBILITY	100.00%	58.10%	4.10%	22.68%	3.15%	2.50%	4.30%	4.80%	0.00%	0.36%	0.00%	
(23) % RESPONSIBILITY	100.00%	84.68%	5.70%	6.75%	0.48%	0.91%	0.70%	0.73%	0.00%	0.05%	0.00%	C-6
(24) AVERAGE CUSTOMERS ADJ SEASONAL	525,373	474,384	27,549	11,199	20	2,127	175	36	0	1	9,882	
(25) % RESPONSIBILITY	100.00%	90.29%	5.24%	2.13%	0.00%	0.40%	0.03%	0.01%	0.00%	0.00%	1.88%	C-7
(26) NUMBER OF BILLIS	472,068		199,098	130,997	243	20,815	2,222	414	-	-	118,279	
(27) % RESPONSIBILITY	100.00%	0.00%	42.18%	27.75%	0.05%	4.41%	0.47%	0.09%	0.00%	0.00%	25.06%	
(28) REVENUE	746,880		68,515	378,788	52,607	41,802	71,721	80,165	-	-	53,281	
(29) % RESPONSIBILITY	100.00%	0.0%	9.17%	50.72%	7.04%	5.60%	9.60%	10.73%	0.00%	0.00%	7.13%	
(30) % RESPONSIBILITY	100.0%	0.0%	37.2%	31.2%	1.1%	4.6%	1.8%	1.7%	0.0%	0.0%	22.4%	
(31) WIRING INSPECTION COST ALLOCATOR	100.00%	71.41%	10.64%	8.92%	0.31%	1.31%	0.53%	0.48%	0.00%	0.00%	6.39%	C-8

NOVA SCOTIA POWER INC.

DEVELOPMENT OF ALLOCATION FACTORS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUSTRIAL	(7) MEDIUM INDUSTRIAL	(8) LARGE INDUSTRIAL	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) ALLOCATION FACTOR
(1) POLE&WIRE INV.-DMD.	$228,288	$156,314	$8,502	$43,304	$3,893	$4,875	$5,250	$3,136	$0	$927	$2,086	
(2) % RESPONSIBILITY	100.00%	68.47%	3.72%	18.97%	1.71%	2.14%	2.30%	1.37%	0.00%	0.41%	0.91%	P-1
(3) POLE&WIRE INV.-CUST.	$463,554	$419,646	$23,770	$9,663	$10	$1,835	$89	$14	$0	$1	$8,526	
(4) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-2
(5) SUBST.,POLE&WIRE-DMD.	$420,311	$285,241	$15,464	$79,200	$8,445	$8,897	$9,890	$7,356	$0	$2,011	$3,807	
(6) % RESPONSIBILITY	100.00%	67.86%	3.68%	18.84%	2.01%	2.12%	2.35%	1.75%	0.00%	0.48%	0.91%	P-3
(7) SUBST.,POLE&WIRE-CUST.	$463,554	$419,646	$23,770	$9,663	$10	$1,835	$89	$14	$0	$1	$8,526	
(8) % RESPONSIBILITY	100.00%	90.53%	5.13%	2.08%	0.00%	0.40%	0.02%	0.00%	0.00%	0.00%	1.84%	P-4
(9) SUBST. INVEST.-DMD.	$192,024	$128,927	$6,961	$35,896	$4,552	$4,022	$4,640	$4,220	$0	$1,084	$1,721	
(10) % RESPONSIBILITY	100.00%	67.14%	3.63%	18.69%	2.37%	2.09%	2.42%	2.20%	0.00%	0.56%	0.90%	P-5
(11) METER INVEST.-CUST	$68,109	$57,184	$3,665	$5,766	$33	$1,141	$257	$62	$0	$2	$0	
(12) % RESPONSIBILITY	100.00%	83.96%	5.38%	8.47%	0.05%	1.68%	0.38%	0.09%	0.00%	0.00%	0.00%	P-6
(13) DEMAND - GEN. PLANT	$910,623	$604,460	$31,997	$166,063	$19,023	$17,399	$20,066	$34,103	$0	$13,017	$4,495	
(14) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-7
(15) DEMAND - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8A
(17) DEMAND - TRANS. PLT. - EHV	$997,227	$661,947	$35,040	$181,856	$20,832	$19,053	$21,974	$37,347	$0	$14,255	$4,923	
(18) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-8B
(19) DEMAND - DIST. PLANT	$941,115	$653,647	$35,640	$179,570	$10,759	$20,292	$20,549	$9,371	$0	$2,562	$8,725	
(20) % RESPONSIBILITY	100.00%	69.45%	3.79%	19.08%	1.14%	2.16%	2.18%	1.00%	0.00%	0.27%	0.93%	P-9
(21) DEMAND - DIST. PLANT	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(22) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-9A
(23) ENERGY - GEN. PLANT	$978,260	$529,693	$36,447	$220,817	$35,460	$25,902	$41,821	$67,996	$0	$12,251	$7,874	
(24) % RESPONSIBILITY	100.00%	54.15%	3.73%	22.57%	3.62%	2.65%	4.28%	6.95%	0.00%	1.25%	0.80%	P-10
(25) ENERGY - TRANS. PLT. - HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	100.00%	54.15%	3.73%	22.57%	3.62%	2.65%	4.28%	6.95%	0.00%	1.25%	0.80%	P-11A
(27) ENERGY - TRANS. PLT. - EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(28) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	P-11B
(29) CUSTOMER - DIST. PLANT	$708,039	$632,547	$36,256	$23,530	$46	$4,516	$368	$80	$0	$3	$10,694	
(30) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-12
(31) CUSTOMER - RETAIL PLANT	$708,039	$632,547	$36,256	$23,530	$46	$4,516	$368	$80	$0	$3	$10,694	
(32) % RESPONSIBILITY	100.00%	89.34%	5.12%	3.32%	0.01%	0.64%	0.05%	0.01%	0.00%	0.00%	1.51%	P-13
(33) TOT.RATE BASE-DMD. (GEN.)	$1,072,937	$712,202	$37,701	$195,663	$22,414	$20,500	$23,642	$40,182	$0	$15,337	$5,296	
(34) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-14
(35) TOT.RATE BASE-DMD. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(36) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-15A
(37) TOT.RATE BASE-DMD. (EHV)	$1,153,911	$765,951	$40,546	$210,430	$24,105	$22,047	$25,427	$43,215	$0	$16,494	$5,696	
(38) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	P-15B
(39) TOT.RATE BASE-DMD. (DIST.) Non Streetlight	$1,108,932	$769,720	$41,968	$211,481	$12,757	$23,897	$24,221	$11,100	$0	$3,037	$10,751	
(40) % RESPONSIBILITY	100.00%	69.41%	3.78%	19.07%	1.15%	2.15%	2.18%	1.00%	0.00%	0.27%	0.97%	P-16
(41) TOT.RATE BASE-DMD. (DIST.) Streetlight	$36,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$36,113	
(42) % RESPONSIBILITY	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	P-16B
(43) TOT.RATE BASE-ENG. (GEN.)	$1,478,840	$800,740	$55,097	$333,810	$53,605	$39,156	$63,220	$102,790	$0	$18,520	$11,904	
(44) % RESPONSIBILITY	100.00%	54.15%	3.73%	22.57%	3.62%	2.65%	4.28%	6.95%	0.00%	1.25%	0.80%	P-17

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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
(1) TOT.RATE BASE-ENG. (HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(2) % RESPONSIBILITY	100.00%	54.15%	3.73%	22.57%	3.62%	2.65%	4.28%	6.95%	0.00%	1.25%	0.80%	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.)	$880,190	$786,962	$45,079	$28,600	$55	$5,487	$443	$95	$0	$4	$13,465	
(6) % RESPONSIBILITY	100.00%	89.41%	5.12%	3.25%	0.01%	0.62%	0.05%	0.01%	0.00%	0.00%	1.53%	P-19
(7) TOT.RATE BASE-CUST.(RETAIL)	$163,808	$126,715	$8,505	$16,462	$1,743	$2,140	$3,220	$3,195	$0	$599	$1,228	
(8) % RESPONSIBILITY	100.00%	77.36%	5.19%	10.05%	1.06%	1.31%	1.97%	1.95%	0.00%	0.37%	0.75%	P-20
(9) POLES - DEMAND	114,727	79,231	4,318	21,856	1,583	2,466	2,564	1,275	0	377	1,058	
(10) % RESPONSIBILITY	100.0%	69.1%	3.8%	19.1%	1.4%	2.1%	2.2%	1.1%	0.0%	0.3%	0.9%	P-22
(11) POLES - CUSTOMER	326,530	295,593	16,743	6,806	8	1,293	70	11	0	0	6,006	
(12) % RESPONSIBILITY	100.0%	90.5%	5.1%	2.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	1.8%	P-23
(13) DMD. - OPER.EXP. - GEN.	$54,406	$36,114	$1,912	$9,922	$1,137	$1,039	$1,199	$2,038	$0	$778	$269	
(14) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	O-1
(15) DMD. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(16) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	O-2A
(17) DMD. - OPER.EXP. - TRANS. EHV	$237	$158	$8	$43	$5	$5	$5	$9	$0	$3	$1	
(18) % RESPONSIBILITY	100.00%	66.38%	3.51%	18.24%	2.09%	1.91%	2.20%	3.75%	0.00%	1.43%	0.49%	O-2B
(19) DMD. - OPER.EXP. - DIST.	$24,837	$16,408	$892	$4,548	$424	$512	$555	$348	$0	$101	$1,050	
(20) % RESPONSIBILITY	100.00%	66.06%	3.59%	18.31%	1.71%	2.06%	2.23%	1.40%	0.00%	0.41%	4.23%	O-3
(21) ENG. - OPER.EXP. - GEN.	$58,447	$31,647	$2,178	$13,193	$2,119	$1,548	$2,499	$4,062	$0	$732	$470	
(22) % RESPONSIBILITY	100.00%	54.15%	3.73%	22.57%	3.62%	2.65%	4.28%	6.95%	0.00%	1.25%	0.80%	O-4
(23) ENG. - OPER.EXP. - TRANS. HV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(24) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5A
(25) ENG. - OPER.EXP. - TRANS. EHV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(26) % RESPONSIBILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O-5B
(27) CUST. - OPER. EXP. - DIST.	$63,817	$57,662	$3,277	$1,438	$2	$274	$18	$3	$0	$0	$1,143	
(28) % RESPONSIBILITY	100.00%	90.35%	5.13%	2.25%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%	1.79%	O-6
(29) CUST. - OPER. EXP. - RETAIL	$32,129	$23,885	$2,089	$3,340	$400	$461	$458	$648	$0	$159	$691	
(30) % RESPONSIBILITY	100.00%	74.34%	6.50%	10.39%	1.24%	1.43%	1.43%	2.02%	0.00%	0.49%	2.15%	O-7
(31) TOT. EXP. - DMD. (GEN.)	$393,000	$260,754	$13,838	$71,802	$8,196	$7,525	$8,646	$14,694	$0	$5,609	$1,937	
(32) % RESPONSIBILITY	100.00%	66.35%	3.52%	18.27%	2.09%	1.91%	2.20%	3.74%	0.00%	1.43%	0.49%	O-8
(33) TOT. EXP. - DMD. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(34) % RESPONSIBILITY	100.00%	66.31%	3.53%	18.32%	2.08%	1.92%	2.20%	3.73%	0.00%	1.42%	0.49%	O-9A
(35) TOT. EXP. - DMD. (TRANS. EHV)	$84,672	$56,176	$2,982	$15,474	$1,765	$1,622	$1,862	$3,165	$0	$1,208	$417	
(36) % RESPONSIBILITY	100.00%	66.35%	3.52%	18.27%	2.09%	1.92%	2.20%	3.74%	0.00%	1.43%	0.49%	O-9B
(37) TOT. EXP. - DMD. (DIST.)	$140,768	$92,695	$5,056	$25,528	$1,681	$2,883	$2,952	$1,443	$0	$400	$8,130	
(38) % RESPONSIBILITY	100.00%	65.85%	3.59%	18.14%	1.19%	2.05%	2.10%	1.02%	0.00%	0.28%	5.78%	O-10
(39) TOT. EXP. - ENG. (GEN.)	$816,992	$441,343	$30,484	$184,927	$29,765	$21,720	$35,009	$56,973	$0	$10,186	$6,585	
(40) % RESPONSIBILITY	100.00%	54.02%	3.73%	22.64%	3.64%	2.66%	4.29%	6.97%	0.00%	1.25%	0.81%	O-11
(41) TOT. EXP. - ENG. (TRANS. HV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(42) % RESPONSIBILITY	100.00%	54.15%	3.73%	22.57%	3.62%	2.65%	4.28%	6.95%	0.00%	1.25%	0.80%	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.

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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
(1) TOT. EXP. -CUST. (DIST.)	$145,412	$130,471	$7,462	$4,221	$7	$801	$60	$12	$0	$0	$2,376	
(2) % RESPONSIBILITY	100.00%	89.73%	5.13%	2.90%	0.01%	0.55%	0.04%	0.01%	0.00%	0.00%	1.63%	O-13
(3) TOT. EXP. -CUST. (RETAIL)	$43,160	$33,199	$2,658	$4,013	$447	$562	$548	$735	$0	$175	$823	
(4) % RESPONSIBILITY	100.00%	76.92%	6.16%	9.30%	1.04%	1.30%	1.27%	1.70%	0.00%	0.40%	1.91%	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%	6.34%	9.14%	15.99%	14.62%	10.51%	10.97%	15.53%	0.00%	16.90%	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	$470,841	$0	$72,990	$356,973	$0	$40,878	$0	$0	$0	$0	$0	
(9) % RESPONSIBILITY	100.00%	0.00%	15.50%	75.82%	0.00%	8.68%	0.00%	0.00%	0.00%	0.00%	0.00%	R-1
(10) REVENUE	$470,841	$0	$72,990	$356,973		$40,878	$0	$0	$0	$0	$0	
(11) % ADVOCACY EXPENSE	100.00%	48.59%	7.97%	38.97%	0.00%	4.46%	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

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		(1) TOTAL EXPENSES	(2) PROD. EXPENSES	(3) TRANS. EXPENSES	(4) DIST. EXPENSES	(5) RETAIL EXPENSES	(6) DIRECT EXPENSES	(7) ALLOCATOR
(1)	LABOUR O&M excluding HR, IT, PR, OTHER and direct	201,366	87,685	21,713	57,870	34,098	-	
(2)	% RESPONSIBILITY	100.00%	43.54%	10.78%	28.74%	16.93%	0.00%	**F - 1**
(3)	REVENUE REQUIREMENT BEFORE CORPORATE GROUPS	1,700,323	1,221,407	144,580	310,777	23,558	-	
(4)	% RESPONSIBILITY	100.00%	71.83%	8.50%	18.28%	1.39%	0.00%	**F - 2**
(5)	NET PLANT IN SERVICE	5,300,051	2,263,141	1,099,822	1,900,352	36,737		
(6)	% RESPONSIBILITY	100.00%	42.7%	20.8%	35.9%	0.7%	0.0%	**F - 3**
(7)	CORPORATE SECRETARY							
(8)	NET PLANT IN SERVICE NET OF POLES AND WIRES	2,953,826	2,263,141	461,925	192,024	$36,736.80		
(9)	NET PLANT IN SERVICE NET OF POLES AND WIRES # DISTR.	100.00%	76.6%	15.6%	6.5%	1.2%	0.0%	
(10)	INSURANCE PREMIUM	10,029	7,684	1,568	652	125	-	
(11)	COMPLIANCE REPORTING	1,792	448	448	448	448	-	
(12)	SUBTOAL	11,822	8,132	2,016	1,100	573	-	
(13)	% RESPONSIBILITY	100.00%	68.79%	17.06%	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				
(15)															
(16)	FUNCTIONAL AREA Before Corporate Groups	Labour	Non-Labour	Total	Ratio	PROD.	TRANS.	DIST.	RETAIL	TOTAL	PROD.	TRANS.	DIST.	RETAIL	TOTAL
(17)	GENERATION	69,510	20,530	90,039.5	0.772	90,039	0	0	0	90,039	69,510	0	0	0	69,510
(18)	TRANSMISSION	18,909	2,438	21,347.2	0.886	0	21,347	0	0	21,347	0	18,909	0	0	18,909
(19)	DISTRIBUTION	54,089	8,920	63,008.7	0.858	0	0	63,009	0	63,009	0	0	54,089	0	54,089
(20)	RETAIL	32,064	-4,637	27,427.3	1.169	0	0	0	27,427	27,427	0	0	0	32,064	32,064
(21)	SUBTOTAL	174,571.4	27,251	201,822.68	0.865	90,039	21,347	63,009	27,427	201,822.7	69,510	18,909	54,089	32,064	174,571.4
(22)	CORPORATE GROUPS														
(23)	EXECUTIVE MANAGEMENT	1,313	564	1,877.0	0.699	1,348	160	343	26	1,877.0	943	112	240	18	1,313
(24)	CORP. SECRETARY	0	11,822	11,821.6	-	8,132	2,016	1,100	573	11,821.6	0	0	0	0	0
(25)	LEGAL SERVICES	1,938	3,239	5,177.0	0.374	3,719	440	946	72	5,177.0	1,392	165	354	27	1,938
(26)	EXTERNAL RELATIONS & ENVIRONMENT	1,798	2,074	3,872.0	0.464	1,683	450	1,136	604	3,872.0	782	209	527	280	1,798
(27)	REGULATORY AFFAIRS	2,357	7,156	9,513.0	0.248	6,834	809	1,739	132	9,513.0	1,693	200	431	33	2,357
(28)	FINANCE GROUP	4,048	3,513	7,560.7	0.535	5,086	788	1,590	97	7,560.7	2,723	422	851	52	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	20,754	5,139	13,698	8,071	47,662.3	8,770	2,172	5,788	3,410	20,139
(31)	HUMAN RESOURCES	6,462	4,787	11,248.4	0.574	4,898	1,213	3,233	1,905	11,248.4	2,814	697	1,857	1,094	6,462
(32)	TOTAL	45,676	65,713	111,388.3	0.410	55,619	14,179	26,948	14,642	111,388.3	21,022	5,881	11,954	6,819	45,676
(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	3,434	850	2,266	1,335	7,886.5	6,538	1,619	4,315	2,542	15,014
(35)	SUBTOTAL OVERHEAD	70,208	61,405	131,612.3	3.085	71,390	15,030	29,215	15,978	131,612.3	37,078	7,500	16,269	9,362	70,208
(36)	GRAND TOTAL	244,779.2	88,656	333,435.021	3.950	161,430	36,377	92,224	43,405	333,435.0	106,587	26,409	70,357	41,426	244,779

(37)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION COMMUNIC	72,998	0	18,909	54,089	0	0	
(38)		100%	0%	26%	74%	0%	0%	**F - 6**
(38)	GENERALPROPERTY:DISTRIBUTION/ TRANSMISSION NON-COMM	2,682,494	0	997,227	1,685,267	0	0	
(39)		100%	0%	37%	63%	0%	0%	**F - 7**
(39)	GENERALPROPERTY:NON- FUNCTIONILIZED	326,292	144,005	67,766	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 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	57,812	3.76%	59,984	92,014	84.1%	77,384	5.70%	81,796	98.57%
(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	6,586	8.66%	7,156	17,265	65.0%	11,222	14.18%	12,814	75.06%
(11) SUB-TOTAL	1,079,336	8.09%	1,166,647	2,514,843	80.4%	2,021,010	12.82%	2,280,182	68.77%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	64,909	19.5%	66,639	304,524	216.8%	137,723	22.90%	144,046	0.00%
(18) TOTAL Bfr EXPORT	1,144,245	7.78%	1,233,285	2,819,366.71	76.57%	2,158,733	12.30%	2,424,228	68.4%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,144,245	7.78%	1,233,285	2,819,367	76.57%	2,158,733	12.30%	2,424,228	68.4%

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	92,756	90.2%	83,666	5.34%	88,132	91.43%
(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	6,343	8.62%	6,890	16,503	25.0%	4,126	13.28%	4,674	219.37%
(11) SUB-TOTAL	1,001,224	8.06%	1,081,931	2,283,428	86.5%	1,974,625	11.96%	2,210,740	72.83%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	57,673	19.4%	59,208	305,773	209.8%	147,642	22.08%	154,007	0.00%
(18) TOTAL Bfr EXPORT	1,058,897	7.8%	1,141,139	2,589,201.38	82.0%	2,122,267	11.43%	2,364,746	72%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,058,897	7.8%	1,141,139	2,589,201	82.0%	2,122,267	11.43%	2,364,746	72%

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	53,887	3.78%	55,924	86,801	84.8%	73,607	4.40%	76,845	97.82%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(9) MUNICIPAL	14,258	3.46%	14,751	32,038	92.3%	29,574	3.33%	30,557	64.88%
(10) UNMETERED	6,356	8.72%	6,910	14,703	11.0%	1,617	10.94%	1,794	517.64%
(11) SUB-TOTAL	977,546	8.13%	1,056,990	1,995,105	84.9%	1,694,155	9.81%	1,860,311	76.37%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	77,610	19.6%	79,661	311,177	246.6%	216,584	19.95%	224,241	0.00%
(18) TOTAL Bfr EXPORT	1,055,156	7.7%	1,136,651	2,306,281.92	82.9%	1,910,740	9.10%	2,084,552	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,055,156	7.7%	1,136,651	2,306,282	82.9%	1,910,740	9.10%	2,084,552	73%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR APRIL 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	441,223	8.18%	477,311	1,093,934	81.6%	892,049	9.60%	977,652	67.81%
(2) SMALL GENERAL	28,176	8.13%	30,466	60,131	83.2%	50,029	8.41%	54,238	78.02%
(3) GENERAL	166,024	7.83%	179,026	300,095	90.3%	270,986	7.56%	291,476	85.31%
(4) GENERAL LARGE	27,588	5.05%	28,982	47,814	91.2%	43,606	4.64%	45,631	88.21%
(5) SMALL INDUSTRIAL	19,599	7.65%	21,099	36,172	76.8%	27,780	9.48%	30,414	96.35%
(6) MEDIUM INDUSTRIAL	32,428	6.71%	34,604	50,433	78.7%	39,691	7.38%	42,620	112.76%
(7) LARGE INDUSTRIAL	54,120	3.54%	56,038	88,913	88.0%	78,244	3.86%	81,262	95.78%
(8) ELI 2P-RTP	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	6,257	8.17%	6,768	18,346	11.0%	2,018	9.60%	2,212	425.05%
(11) SUB-TOTAL	785,474	7.54%	844,681	1,720,750	82.9%	1,425,684	8.54%	1,547,406	75.82%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	80,939	18.7%	82,963	285,014	270.7%	200,774	18.72%	207,111	0.00%
(18) TOTAL Bfr EXPORT	866,413	7.1%	927,643	2,005,763.25	81.1%	1,626,457	7.87%	1,754,518	73%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	866,413	7.1%	927,643	2,005,763	81.1%	1,626,457	7.87%	1,754,518	73%

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	59,203	3.46%	61,249	92,902	93.5%	86,863	3.52%	89,922	91.55%
(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	6,609	7.97%	7,136	21,794	11.0%	2,397	8.76%	2,607	367.84%
(11) SUB-TOTAL	692,918	7.26%	743,225	1,491,527	80.2%	1,196,494	7.66%	1,288,087	77.55%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	83,775	18.3%	85,824	253,977	337.0%	193,525	17.96%	199,177	0.00%
(18) TOTAL Bfr EXPORT	776,693	6.7%	829,049	1,745,504.05	79.6%	1,390,019	7.00%	1,487,264	75%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	776,693	6.7%	829,049	1,745,504	79.6%	1,390,019	7.00%	1,487,264	75%

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	58,687	3.43%	60,703	97,263	88.7%	86,273	3.00%	88,865	94.87%
(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	6,407	7.92%	6,914	20,204	11.0%	2,222	7.47%	2,389	402.05%
(11) SUB-TOTAL	630,098	7.14%	675,071	1,209,882	90.2%	1,090,663	6.38%	1,160,213	80.81%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	81,604	18.2%	83,595	256,537	414.1%	206,967	16.79%	212,195	0.00%
(18) TOTAL Bfr EXPORT	711,702	6.6%	758,666	1,466,419.63	88.5%	1,297,630	5.76%	1,372,408	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	711,702	6.6%	758,666	1,466,420	88.5%	1,297,630	5.76%	1,372,408	77%

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	59,199	3.34%	61,174	97,187	89.6%	87,080	3.42%	90,054	91.30%
(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	6,428	7.69%	6,923	21,982	11.0%	2,418	8.50%	2,623	354.67%
(11) SUB-TOTAL	682,697	6.95%	730,116	1,325,209	86.3%	1,143,647	7.26%	1,226,692	80.00%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	95,412	17.8%	97,669	249,923	343.4%	196,701	17.72%	202,285	0.00%
(18) TOTAL Bfr EXPORT	778,109	6.4%	827,785	1,575,131.81	85.1%	1,340,348	6.61%	1,428,977	78%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	778,109	6.4%	827,785	1,575,132	85.1%	1,340,348	6.61%	1,428,977	78%

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	64,753	3.16%	66,801	103,959	79.5%	82,648	3.49%	85,535	104.97%
(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	6,154	7.29%	6,602	18,341	11.0%	2,017	8.69%	2,193	404.69%
(11) SUB-TOTAL	682,569	6.57%	727,382	1,296,153	89.0%	1,153,936	7.54%	1,240,968	78.78%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	96,453	17.2%	98,634	249,200	428.5%	197,412	17.90%	203,128	0.00%
(18) TOTAL Bfr EXPORT	779,022	6.0%	826,015	1,545,353.72	87.5%	1,351,348	6.86%	1,444,095	77%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	779,022	6.0%	826,015	1,545,354	87.5%	1,351,348	6.86%	1,444,095	77%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR SEPTEMBER 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR
(1) DOMESTIC	273,118	7.82%	294,472	570,323	92.5%	527,249	8.60%	572,585	71.43%
(2) SMALL GENERAL	23,193	7.77%	24,996	55,421	81.7%	45,279	7.54%	48,692	71.30%
(3) GENERAL	156,481	7.49%	168,195	307,333	90.2%	277,214	6.78%	295,996	78.92%
(4) GENERAL LARGE	31,382	4.83%	32,898	57,630	90.5%	52,155	4.16%	54,324	84.11%
(5) SMALL INDUSTRIAL	18,400	7.32%	19,746	39,157	74.1%	29,015	8.50%	31,480	87.12%
(6) MEDIUM INDUSTRIAL	33,346	6.41%	35,485	54,408	85.1%	46,302	6.61%	49,363	99.84%
(7) LARGE INDUSTRIAL	60,291	3.39%	62,333	102,722	94.8%	97,380	3.46%	100,746	85.93%
(8) ELI 2P-RTP	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	6,717	7.81%	7,242	19,020	11.0%	2,092	8.60%	2,272	442.67%
(11) SUB-TOTAL	610,176	6.99%	652,834	1,223,261	89.3%	1,092,152	7.25%	1,171,320	77.41%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	96,158	18.0%	98,469	285,216	402.9%	197,968	17.81%	203,645	0.00%
(18) TOTAL Bfr EXPORT	706,334	6.4%	751,302	1,508,477.72	85.5%	1,290,121	6.58%	1,374,965	76%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	706,334	6.4%	751,302	1,508,478	85.5%	1,290,121	6.58%	1,374,965	76%

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	61,278	3.46%	63,397	99,058	79.6%	78,850	3.74%	81,802	104.17%
(8) ELI 2P-RTP	0	N/A	0	0	N/A	0	N/A	0	N/A
(9) MUNICIPAL	8,776	3.06%	9,044	21,891	99.1%	21,694	2.82%	22,306	54.50%
(10) UNMETERED	6,099	7.97%	6,585	13,878	11.0%	1,527	9.31%	1,669	530.44%
(11) SUB-TOTAL	674,709	7.20%	723,277	1,416,593	87.1%	1,234,013	8.07%	1,333,620	72.90%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	94,749	18.3%	97,052	286,525	358.3%	203,851	18.46%	210,108	0.00%
(18) TOTAL Bfr EXPORT	769,459	6.6%	820,329	1,703,118.10	84.4%	1,437,864	7.36%	1,543,728	71%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	769,459	6.6%	820,329	1,703,118	84.4%	1,437,864	7.36%	1,543,728	71%

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	60,885	3.72%	63,149	101,792	91.1%	92,732	4.74%	97,127	90.30%
(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	6,955	8.57%	7,552	17,703	100.0%	17,703	11.79%	19,790	53.00%
(11) SUB-TOTAL	808,576	7.85%	872,076	1,928,367	80.8%	1,557,891	10.43%	1,720,330	70.41%
(12) SHORE POWER									
(13) GEN.REPL./LOAD FOLL.									
(14) ELIADC									
(15) BUTU									
(16) REAL TIME PRICING									
(17) EBS/RTR									
(17) SUB-TOTAL	83,392	19.3%	85,564	297,907	318.2%	203,811	20.72%	211,550	0.00%
(18) TOTAL Bfr EXPORT	891,967	7.4%	957,640	2,226,273.56	79.1%	1,761,703	9.66%	1,931,880	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	891,967	7.4%	957,640	2,226,274	79.1%	1,761,703	9.66%	1,931,880	69%

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	52,267	3.58%	54,139	92,640	77.1%	71,426	5.79%	75,564	96.30%
(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	6,087	8.26%	6,590	12,997	100.0%	12,997	14.41%	14,870	59.57%
(11) SUB-TOTAL	993,861	7.72%	1,070,586	2,088,436	87.4%	1,824,630	13.13%	2,064,174	69.71%
(12) SHORE POWER (13) GEN.REPL./LOAD FOLL. (14) ELIADC (15) BUTU (16) REAL TIME PRICING (17) EBS/RTR	[redacted]								
(17) SUB-TOTAL	70,135	18.8%	71,918	300,945	304.4%	139,394	23.11%	145,881	0.00%
(18) TOTAL Bfr EXPORT	1,063,996	7.4%	1,142,505	2,389,381.17	82.2%	1,964,024	12.53%	2,210,055	69%
(19) EXPORT SALES	0	N/A	0	0	N/A	0	N/A	0	N/A
(20) TOTAL	1,063,996	7.4%	1,142,505	2,389,381	82.2%	1,964,024	12.53%	2,210,055	69%

EXHIBIT 9B

NOVA SCOTIA POWER INC.

DETERMINATION OF CLASS NON-COINCIDENT KW DEMAND BY VOLTAGE LEVEL

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
(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	81,476	58,299	3,202	15,801	0	1,799	1,597	0	0	0	778
(3)	SUB-TOTAL	2,383,050	1,705,156	93,641	462,165	0	52,626	46,703	0	0	0	22,760
(4)												
(5)	NON-COIN. KW PRI. (Before bulk power substat	2,552,947	1,705,156	93,641	485,411	62,656	54,334	63,644	50,427	0	14,918	22,760
(6)	LOSSES	80,248	65,202	2,257	9,581	324	1,119	513	306	0	77	870
(7)	SUB-TOTAL	2,633,195	1,770,358	95,898	494,992	62,979	55,453	64,157	50,733	0	14,995	23,631
(8)												
(9)	NON-COIN. KW PRI. (bulk power substation)	2,641,505	1,770,358	95,898	494,992	62,979	55,453	64,157	59,043	0	14,995	23,631
(10)	LOSSES	20,775	16,924	578	2,442	81	286	129	90	0	19	226
(11)	SUB-TOTAL	2,662,280	1,787,281	96,476	497,434	63,061	55,739	64,286	59,132	0	15,014	23,856

NON-COIN DEMAND LOSSES

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

EXHIBIT 9C
Page 1 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW PEAK DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	**2,355,602**	**1,495,207**	**80,028**	**431,772**	**46,933**	**42,168**	**57,598**	**81,796**	**0**	**31,866**	**12,814**	[redacted]				
(2) FEBRUARY	**2,286,060**	**1,437,837**	**82,985**	**422,524**	**48,773**	**44,548**	**48,202**	**88,132**	**0**	**33,064**	**4,674**					
(3) MARCH	2,007,439	1,191,699	70,240	362,219	46,873	36,567	43,515	76,845	0	30,557	1,794					
(4) APRIL	1,693,838	977,652	54,238	291,476	45,631	30,414	42,620	81,262	0	21,902	2,212					
(5) MAY	1,434,982	750,419	46,163	257,470	42,793	35,281	47,820	89,922	0	15,612	2,607					
(6) JUNE	1,312,969	600,757	47,944	272,629	55,357	32,400	43,956	88,865	0	15,918	2,389					
(7) JULY	1,373,569	627,956	51,444	295,626	53,815	37,221	51,551	90,054	0	16,401	2,623					
(8) AUGUST	1,391,012	703,573	44,693	268,909	51,138	30,453	39,236	85,535	0	15,238	2,193					
(9) SEPTEMBER	1,320,718	572,585	48,692	295,996	54,324	31,480	49,363	100,746	0	15,861	2,272					
(10) OCTOBER	1,483,650	730,872	53,480	309,387	48,535	36,756	48,813	81,802	0	22,306	1,669					
(11) NOVEMBER	1,871,379	1,033,180	60,221	354,020	43,787	35,759	51,826	97,127	0	24,619	19,790					
(12) DECEMBER	**2,141,751**	**1,418,145**	**67,320**	**341,104**	**41,229**	**38,528**	**38,642**	**75,564**	**0**	**28,772**	**14,870**					
(13) TOT. SUMMED DMD.	20,672,971	11,539,883	707,448	3,903,132	579,189	431,577	563,142	1,037,648	0	272,117	69,907					
(14) 3 C/P DEMANDS	**6,783,414**	**4,351,189**	**230,332**	**1,195,401**	**136,936**	**125,244**	**144,442**	**245,492**	**0**	**93,701**	**32,357**					
(14) 3 C/P AVE DEMANDS	2,261,138	1,450,396	76,777	398,467	45,645	41,748	48,147	81,831	-	31,234	10,786	-	801	67,756	7,549	-

(15)	**3 C/P INTERRUPTIBLE RIDER DEMANDS**	**28,894**
(16)	**3 C/P FIRM LARGE INDUST. DEMANDS**	**216,598**
	C/P INTERRUPTIBLE RIDER DEMANDS	**67,170**
	C/P FIRM LARGE INDUST. DEMANDS	**14,626**

EXHIBIT 9C
Page 2 of 3

NOVA SCOTIA POWER INC.

DETAIL OF MONTHLY CLASS SYSTEM COINCIDENT KW DEMAND

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) ELI 2P-RTP	(10) MUNICIPAL	(11) UNMETERED	(12) SHORE POWER	(13) GRLF	(14) ELIADC	(15) BUTU	(16) REAL TIME PRICING
(1) JANUARY	2,096,427	1,309,469	71,176	388,367	43,920	36,984	51,933	77,384	0	30,554	11,222	[redacted]				
(2) FEBRUARY	2,049,940	1,269,272	74,330	382,499	45,829	39,381	43,735	83,666	0	31,787	4,126					
(3) MARCH	1,841,281	1,074,148	64,091	333,465	44,517	32,999	40,138	73,607	0	29,574	1,617					
(4) APRIL	1,572,116	892,049	50,029	270,986	43,606	27,780	39,691	78,244	0	21,281	2,018					
(5) MAY	1,343,370	689,980	42,871	240,847	41,053	32,470	44,802	86,863	0	15,211	2,397					
(6) JUNE	1,243,260	558,976	44,995	257,465	53,426	30,172	41,567	86,273	0	15,569	2,222					
(7) JULY	1,290,504	578,781	47,877	277,077	51,691	34,338	48,389	87,080	0	15,996	2,418					
(8) AUGUST	1,303,880	647,317	41,529	251,675	49,075	28,045	36,778	82,648	0	14,852	2,017					
(9) SEPTEMBER	1,241,466	527,249	45,279	277,214	52,155	29,015	46,302	97,380	0	15,466	2,092					
(10) OCTOBER	1,383,942	668,609	49,443	288,237	46,443	33,659	45,551	78,850	0	21,694	1,527					
(11) NOVEMBER	1,708,814	924,211	54,579	323,926	41,424	32,028	47,518	92,732	0	23,770	17,703					
(12) DECEMBER	1,902,116	1,239,496	59,767	306,317	38,542	33,726	34,787	71,426	0	27,573	12,997					
(13) TOT. SUMMED DMD.	18,977,116	10,379,557	645,964	3,598,075	551,681	390,598	521,190	996,152	0	263,326	62,357					
(14) 3 C/P DEMANDS	6,048,484	3,818,238	205,273	1,077,183	128,291	110,091	130,456	232,475	0	89,914	28,344					

(15) 3 C/P INTERRUPTIBLE RIDER DEMANDS 28,894

(16) 3 C/P FIRM LARGE INDUST. DEMANDS 203,581

C/P INTERRUPTIBLE RIDER DEMANDS 67,170

C/P FIRM LARGE INDUST. DEMANDS 10,214

NOVA SCOTIA POWER INC.

CLASS MONTHLY DEMAND ADJUSTMENT FACTORS UNDER STANDBY TARIFF

FOR THE YEAR ENDING DECEMBER 31, 2026

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

(1) JANUARY	0.96	0.97	0.96	0.92	0.97	0.99	0.84	1.00	-	0.98	0.84
(2) FEBRUARY	0.99	1.01	0.93	0.94	0.94	0.94	1.00	0.93	-	0.94	2.31
(3) MARCH	1.13	1.22	1.09	1.10	0.97	1.14	1.11	1.06	-	1.02	6.01
(4) APRIL	1.33	1.48	1.42	1.37	1.00	1.37	1.13	1.01	-	1.43	4.88
(5) MAY	1.58	1.93	1.66	1.55	1.07	1.18	1.01	0.91	-	2.00	4.14
(6) JUNE	1.72	2.41	1.60	1.46	0.82	1.29	1.10	0.92	-	1.96	4.52
(7) JULY	1.65	2.31	1.49	1.35	0.85	1.12	0.93	0.91	-	1.90	4.11
(8) AUGUST	1.63	2.06	1.72	1.48	0.89	1.37	1.23	0.96	-	2.05	4.92
(9) SEPTEMBER	1.71	2.53	1.58	1.35	0.84	1.33	0.98	0.81	-	1.97	4.75
(10) OCTOBER	1.52	1.98	1.44	1.29	0.94	1.14	0.99	1.00	-	1.40	6.46
(11) NOVEMBER	1.21	1.40	1.27	1.13	1.04	1.17	0.93	0.84	-	1.27	0.55
(12) DECEMBER	1.06	1.02	1.14	1.17	1.11	1.08	1.25	1.08	-	1.09	0.73

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

Jan, Feb, Dec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00
Mar, Apr	1.22	1.34	1.23	1.22	0.99	1.25	1.12	1.04	0.00	1.19
May, June	1.65	2.15	1.63	1.50	0.93	1.23	1.05	0.92	0.00	1.98
Jul, Aug, Sep	1.66	2.29	1.59	1.39	0.86	1.26	1.03	0.89	0.00	1.97
Oct, Nov	1.35	1.64	1.35	1.20	0.99	1.15	0.96	0.91	0.00	1.33

INSERT TABLE FOR STANDBY SERVICE TARIFF

Classes	Jan, Feb, Dec	Mar, Apr	May, June	Jul, Aug, Sep	Oct, Nov
Domestic	1.00	1.34	2.15	2.29	1.64
Small General	1.00	1.23	1.63	1.59	1.35
General	1.00	1.22	1.50	1.39	1.20
Large General	1.00	0.99	0.93	0.86	0.99
Small Industrial	1.00	1.25	1.23	1.26	1.15
Medium Industrial	1.00	1.12	1.05	1.03	0.96
Large Industrial Firm	1.00	1.04	0.92	0.89	0.91
Unmetered	1.00	1.19	1.98	1.97	1.33

EXHIBIT 9D
PAGE 1 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM ENERGY LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

	MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1)	(1) JANUARY	8.09%	8.67%	8.62%	8.30%	5.36%	8.11%	7.11%	3.76%	8.66%
(2)										
(1)	(2) FEBRUARY	8.06%	8.63%	8.57%	8.26%	5.33%	8.07%	7.08%	3.74%	8.62%
(2)										
(1)	(3) MARCH	8.13%	8.73%	8.67%	8.36%	5.39%	8.16%	7.16%	3.78%	8.72%
(2)										
(1)	(4) APRIL	7.54%	8.18%	8.13%	7.83%	5.05%	7.65%	6.71%	3.54%	8.17%
(2)										
(1)	(5) MAY	7.26%	7.98%	7.93%	7.64%	4.93%	7.46%	6.54%	3.46%	7.97%
(2)										
(1)	(6) JUNE	7.14%	7.93%	7.88%	7.59%	4.90%	7.42%	6.50%	3.43%	7.92%
(2)										
(1)	(7) JULY	6.95%	7.70%	7.65%	7.37%	4.76%	7.20%	6.32%	3.34%	7.69%
(2)										
(1)	(8) AUGUST	6.57%	7.30%	7.26%	6.99%	4.51%	6.83%	5.99%	3.16%	7.29%
(2)										
(1)	(9) SEPTEMBER	6.99%	7.82%	7.77%	7.49%	4.83%	7.32%	6.41%	3.39%	7.81%
(2)										
(1)	(10) OCTOBER	7.20%	7.98%	7.93%	7.64%	4.93%	7.47%	6.55%	3.46%	7.97%
(2)										
(1)	(11) NOVEMBER	7.85%	8.58%	8.53%	8.22%	5.30%	8.03%	7.04%	3.72%	8.57%
(2)										
(1)	(12) DECEMBER	7.72%	8.27%	8.22%	7.91%	5.11%	7.73%	6.78%	3.58%	8.26%
(2)										
(1)	**(13) ANNUAL AVE**	**7.54%**	**8.25%**	**8.16%**	**7.83%**	**5.02%**	**7.64%**	**6.68%**	**3.52%**	**8.14%**

NOVA SCOTIA POWER INC.

SUMMARY OF SYSTEM DEMAND LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

SYSTEM COINCIDENT DEMAND LINE LOSSES BY RATE CLASS

FOR THE YEAR ENDING DECEMBER 31, 2027

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
12.82%	14.18%	12.44%	11.18%	6.86%	14.01%	10.91%	5.70%	14.18%
11.96%	13.28%	11.64%	10.46%	6.42%	13.12%	10.21%	5.34%	13.28%
9.81%	10.94%	9.60%	8.62%	5.29%	10.81%	8.42%	4.40%	10.94%
8.54%	9.60%	8.41%	7.56%	4.64%	9.48%	7.38%	3.86%	9.60%
7.66%	8.76%	7.68%	6.90%	4.24%	8.65%	6.74%	3.52%	8.76%
6.38%	7.47%	6.55%	5.89%	3.62%	7.39%	5.75%	3.00%	7.47%
7.26%	8.50%	7.45%	6.69%	4.11%	8.39%	6.53%	3.42%	8.50%
7.54%	8.69%	7.62%	6.85%	4.20%	8.59%	6.68%	3.49%	8.69%
7.25%	8.60%	7.54%	6.78%	4.16%	8.50%	6.61%	3.46%	8.60%
8.07%	9.31%	8.16%	7.34%	4.50%	9.20%	7.16%	3.74%	9.31%
10.43%	11.79%	10.34%	9.29%	5.70%	11.65%	9.07%	4.74%	11.79%
13.13%	14.41%	12.64%	11.36%	6.97%	14.24%	11.08%	5.79%	14.41%
8.94%	**11.18%**	**9.52%**	**8.48%**	**4.99%**	**10.49%**	**8.05%**	**4.17%**	**12.11%**

EXHIBIT 9D
PAGE 3 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

NOVA SCOTIA POWER INC.

DISTRIBUTION SYSTEM ENERGY LINE LOSSES

FOR THE YEAR ENDING DECEMBER 31, 2027

MONTH	(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
(1) JANUARY	5.66%	6.24%	6.18%	5.87%	2.92%	5.68%	4.68%	1.32%	6.23%
(2) FEBRUARY	5.63%	6.20%	6.14%	5.83%	2.90%	5.64%	4.65%	1.31%	6.19%
(3) MARCH	5.70%	6.30%	6.24%	5.93%	2.96%	5.73%	4.73%	1.35%	6.29%
(4) APRIL	5.11%	5.75%	5.70%	5.40%	2.62%	5.22%	4.28%	1.11%	5.74%
(5) MAY	4.83%	5.55%	5.50%	5.21%	2.50%	5.03%	4.11%	1.03%	5.54%
(6) JUNE	4.71%	5.50%	5.45%	5.16%	2.47%	4.99%	4.07%	1.00%	5.49%
(7) JULY	4.52%	5.27%	5.22%	4.94%	2.33%	4.77%	3.89%	0.91%	5.26%
(8) AUGUST	4.14%	4.87%	4.83%	4.56%	2.08%	4.40%	3.56%	0.73%	4.86%
(9) SEPTEMBER	4.56%	5.39%	5.34%	5.06%	2.40%	4.89%	3.98%	0.96%	5.38%
(10) OCTOBER	4.77%	5.55%	5.50%	5.21%	2.50%	5.04%	4.12%	1.03%	5.54%
(11) NOVEMBER	5.42%	6.15%	6.10%	5.79%	2.87%	5.60%	4.61%	1.29%	6.14%
(12) DECEMBER	5.29%	5.84%	5.79%	5.48%	2.68%	5.30%	4.35%	1.15%	5.83%
(13) ANNUAL AVE	**5.11%**	**5.82%**	**5.73%**	**5.40%**	**2.59%**	**5.21%**	**4.25%**	**1.09%**	**5.71%**

EXHIBIT 9D
PAGE 4 OF 4

NOVA SCOTIA POWER INC.

SUMMARY OF DISTRIBUTION SYSTEM DEMAND 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

(1) TOTAL COMPANY	(2) DOMESTIC	(3) SMALL GENERAL	(4) GENERAL	(5) GENERAL LARGE	(6) SMALL INDUST.	(7) MEDIUM INDUST.	(8) LARGE INDUST.	(9) UNMETERED
8.60%	9.96%	8.21%	6.95%	2.64%	9.79%	6.68%	1.48%	9.96%
7.73%	9.06%	7.42%	6.24%	2.20%	8.90%	5.99%	1.11%	9.06%
5.58%	6.72%	5.37%	4.40%	1.07%	6.59%	4.19%	0.18%	6.72%
4.31%	5.37%	4.19%	3.34%	0.42%	5.26%	3.16%	-0.37%	5.37%
3.43%	4.54%	3.46%	2.68%	0.01%	4.43%	2.51%	-0.70%	4.54%
2.15%	3.25%	2.33%	1.67%	-0.61%	3.16%	1.52%	-1.22%	3.25%
3.04%	4.27%	3.23%	2.47%	-0.11%	4.17%	2.31%	-0.81%	4.27%
3.32%	4.47%	3.40%	2.62%	-0.02%	4.36%	2.46%	-0.73%	4.47%
3.03%	4.38%	3.32%	2.55%	-0.06%	4.27%	2.39%	-0.77%	4.38%
3.85%	5.09%	3.94%	3.11%	0.28%	4.98%	2.94%	-0.48%	5.09%
6.20%	7.57%	6.11%	5.07%	1.48%	7.43%	4.84%	0.52%	7.57%
8.91%	10.19%	8.41%	7.13%	2.75%	10.02%	6.86%	1.57%	10.19%
4.71%	**6.96%**	**5.29%**	**4.26%**	**0.76%**	**6.27%**	**3.83%**	**-0.06%**	**7.88%**

Transmission Losses	
(1) ENERGY	(2) DEMAND
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%
2.43%	4.22%

EXHIBIT 9A

NOVA SCOTIA POWER INC.

SALES, GENERATION AND DEMAND ANALYSIS

FOR THE YEAR ENDING DECEMBER 31, 2027

	(1) MWH SALES	(2) ENERGY LINE LOSSES	(3) ENERGY REQUIREMENT	(4) CLASS NON-COINCIDENT DMD. (KW)	(5) SYSTEM COINCIDENT FACTOR	(6) SYSTEM COINCIDENT DMD. (KW)	(7) DEMAND LINE LOSSES	(8) SYSTEM COIN. PEAK DMD. (KW)	(9) SYSTEM COINCIDENT L/D FACTOR	(10) 3CP kW	(11) 3CP % Contribution
(1) DOMESTIC	5,174,286	8.3%	5,601,352	1,646,857	79.5%	1,309,469	14.2%	1,495,207	42.76%	4,351,189	66.4%
(2) SMALL GENERAL	356,341	8.2%	385,414	90,439	78.7%	71,176	12.4%	80,028	54.98%	230,332	3.5%
(3) GENERAL	2,165,416	7.8%	2,335,072	469,610	82.7%	388,367	11.2%	431,772	61.74%	1,195,401	18.2%
(4) GENERAL LARGE	357,053	5.0%	374,976	62,656	70.1%	43,920	6.9%	46,933	91.20%	136,936	2.1%
(5) SMALL INDUSTRIAL	254,468	7.6%	273,902	52,535	70.4%	36,984	14.0%	42,168	74.15%	125,244	1.9%
(6) MEDIUM INDUSTRIAL	414,536	6.7%	442,241	63,644	81.6%	51,933	10.9%	57,598	87.65%	144,442	2.2%
(7) LARGE INDUSTRIAL	694,582	3.5%	719,039	103,959	74.4%	77,384	5.7%	81,796	100.35%	245,492	3.7%
(8) PHP	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	77,000	8.1%	83,268	21,982	51.1%	11,222	14.2%	12,814	74.18%	32,357	0.5%
(11) SUB-TOTAL	9,619,183	7.5%	10,344,815	2,544,723	79.4%	2,021,010	12.8%	2,280,182	51.79039%	6,555,095	100.0%
(12) SHORE POWER											
(13) GEN.REPL./LOAD FOLL.											
(14) PHP											
(15) BUTU											
(16) REAL TIME PRICING											
(17) EBS/SS											
(17) SUB-TOTAL	968,509	0	992,203	316,488	2	137,723	0	144,046	1	443,934	
(18) TOTAL Bfr EXPORT	10,587,693	7.1%	11,337,019	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.39%	6,999,029	
(19) EXPORT SALES	0		0		0.0%		0.0%	0	0.00%	0	
(20) TOTAL	10,587,693	7.1%	11,337,019	2,861,210	75.5%	2,158,733	12.3%	2,424,228	53.39%	6,999,029	
(21) LG, LIR, MUNIS SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	

VOLTAGE SERVICE-BASED ANALYSIS BY LARGE CUSTOMER RATE CLASSES

EHV TRANSMISSION SERVICE											
(22) EHV - LIR	217,318	3.1%	224,039	33,243	56.0%	18,609	3.1%	19,185	129.3%	60,987	
HV TRANSMISSION SERVICE											
(23) LARGE INDUSTRIAL	149,381	4.2%	155,636	24,113	83.9%	20,237	4.2%	21,084	80.9%	55,214	
(24) MUNICIPAL	67,806	4.2%	70,645	15,245	108.3%	16,512	4.2%	17,203	45.0%	50,924	
(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	0	0.00%	-	0	0.0%	0	0.00%	-	0.0%	0	
(28) SUBTOTAL	32,210	4.45%	33,643	8,310	56.9%	4,728	4.45%	4,938	74.5%	15,952	
DISTRIBUTION PRIMARY (BFR BULK POWER SUBST.)											
(29) LIR	295,673	5.9%	313,068	50,427	67.0%	33,810	4.4%	35,314	95.6%	109,979	
(30) MUNICIPAL	56,024	4.2%	56,024	14,918	94.1%	14,043	4.2%	0	0.0%	44,882	
(31) LARGE GENERAL	357,053	4.8%	374,976	62,656	70.1%	43,920	4.8%	46,933	86.8%	136,936	
(32) SUBTOTAL	708,751	5.0%	744,068	128,001	71.7%	91,773	-10.4%	82,247	98.4%	291,797	
DISTRIBUTION TOTAL	740,961	5.0%	777,711	136,311	70.8%	96,501	-9.7%	87,185	97.0%	307,749	
(33)EHV, HV, DISTR. BPS, DISTR. PRIMARY FEEDER	1,175,465	4.5%	1,228,032	208,912	72.7%	151,858	-4.7%	144,657	96.9%	474,874	
(34) LG, LIR, MUNICIPAL SUBTOTAL	1,177,137	3.9%	1,223,567	199,656	76.1%	151,858	5.8%	160,595	87.0%	476,129	
(35) VARIANCE	(1,671.9)	0.0	4,464.8	9,256.0	(0.0)	0.0	(0.1)	(15,937.7)	0.1	(1,255.0)	

EXHIBIT 10

NOVA SCOTIA POWER INC.

REVENUE TO EXPENSE COMPARISON

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

	(1) TOTAL DMD.RELATED	(2) TOTAL ENG.RELATED	(3) UNIT COST ENG.RELATED	(4) TOTAL CUST.RELATED	(5) TOTAL OPER.	(6) TOTAL RATE	(7) % REVENUE
	EXPENSES	EXPENSES	(C / kW.h)	EXPENSES	EXPENSES	REVENUE	TO EXPENSES
(1) DOMESTIC	$512,843	$466,102	9.01	$176,674	$1,155,619	$1,112,720	96.29
(2) SMALL GENERAL	27,377	32,187	9.03	11,009	$70,573	$72,990	103.42
(3) GENERAL	141,157	195,242	9.02	8,069	$344,468	$356,973	103.63
(4) LARGE GENERAL	14,531	31,421	8.80	396	$46,348	$48,030	103.63
(5) SMALL INDUSTRIAL	15,053	22,929	9.01	1,451	$39,433	$40,878	103.66
(6) MEDIUM INDUSTRIAL	16,843	36,962	8.92	290	$54,096	$56,085	103.68
(7) LARGE INDUSTRIAL	12,927	60,149	8.66	667	$73,743	$0	0.00
(8) ELI 2P-RTP	0	0	#DIV/0!	-0	($0)	$39,938	-1,702,543,783.04
(9) MUNICIPAL	9,025	10,759	8.57	167	$19,950	$20,636	103.44
(10) UNMETERED	12,641	6,953	9.03	3,477	$23,071	$22,961	99.52
(11) SUB-TOTAL	$762,399	$862,704	8.97	$202,199	**$1,827,302**	$1,771,211	96.93
(12) DIRECT EXP./ REV					$104,361	$39,990,525	
(13) RETURN ON DIRECT EXP.					$39,886,164	$0	
(14) TOTAL					$41,817,827	$41,761,735	-56,091
					39,990,525	$39,990,525	-

VARIANCE CALC

TOTAL OPER. (Sep 17, 2025)

	VARIANCE	% VARIANCE
	$1,144,848.0	$10,770.822	0.941%
	$69,948.2	$624.854	0.893%
	$341,041.7	$3,426.370	1.005%
	$45,887.1	$461.334	1.005%
	$39,053.1	$380.355	0.974%
	$53,581.1	$514.372	0.960%
	$72,886.0	$857.282	1.176%
	$37,589.4	($37,589.401)	-100.000%
	$19,717.5	$232.524	1.179%
	$22,962.2	$108.901	0.474%
	$1,847,514.5	($20,212.6)	-1.094%
	$86,835.5	$17,525.433	20.182%
	$7,723.0	############	516362.362%
	$1,942,072.913	$39,875,753.7	2053.257%

NOVA SCOTIA POWER INC.
DETAILED LISTING OF C.O.S.S. INPUT INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2027
(IN THOUSANDS OF DOLLARS)

Line #	AVERAGE RATE BASE				RATE BASE 2026	RATE BASE 2027
(1)	STEAM PLANT	458,622			419,903	497,342
(2)	***STEAM PLANT - CWIP***	***4,174***			***4,374***	***3,974***
(3)	STEAM ENVIRONMENTAL & FUEL CONVERSION PLANT	343,930			352,418	335,442
(4)	***Steam Enviromental & Fuel Conversion - CWIP***	***0***			***0***	***0***
(5)	HYDRO PLANT	703,062			685,374	720,751
(6)	***HYDRO PLANT - CWIP***	***38,477***			***33,823***	***43,131***
(7)	HYDRO ENVIRONMENTAL & FUEL CONVERSION PLANT	10,863			10,884	10,842
(8)	***Hydro Enviromental & Fuel Conversion - CWIP***	***0***			***0***	***0***
(9)	WIND PLANT	153,668			158,510	148,826
(10)	***WIND PLANT - CWIP***	***196***			***196***	***196***
(11)	SOLAR PLANT	1,224			1,255	1,193
(12)	***SOLAR PLANT - CWIP***	***-0***			***-0***	***-0***
(13)						
(14)	GAS TURBINE - OTHER PLANT	77,087			76,069	78,105
(15)	***GAS TURBINE - OTHER PLANT - CWIP***	***2,431***			***692***	***4,171***
(16)	GAS ENVIRONMENTAL & FUEL CONVERSION PLANT					
(17)	***Gas Enviromental & Fuel Conversion - CWIP***	***0***			***0***	***0***
(18)	LM6000 PLANT	96,186			92,802	99,569
(19)	***LM6000 PLANT - CWIP***	***186***			***60***	***312***
(20)	LM600 ENVIRONMENTAL & FUEL CONVERSION PLANT	0			0	0
(21)	***LM600 Enviromental & Fuel Conversion - CWIP***	***0***			***0***	***0***
			Check			
	Total Generation Plant bfr Gen-related Transmission Assets	***1,844,643***	1,844,643		***1,797,215***	***1,892,070***
	Total Generation CWIP bfr Gen-related Transmission Assets	***45,464***	45,464		***39,145***	***51,784***
(22)	***Total Generation bfr Gen-related Transmission Assets***	***1,890,107***	1,890,107		***1,836,360***	***1,943,854***
	ECEI Batteries Plant	166,178			***171,846***	***160,511***
	ECEI Batteries CWIP	-0			***-0***	***-0***
	Generation-related Trans Assets Plant	64,074			***51,342***	***76,806***
	Generation-related Trans Assets CWIP	0			***0***	***0***
	Subtotal	***230,253***			***223,188***	***237,317***
	Total Generation Plant	***2,074,895***			***2,020,403***	***2,129,388***
	Total Generation CWIP	***45,464***			***39,145***	***51,784***
	Total Generation	***2,120,360***			***2,059,548***	***2,181,171***

(23)			**T&D Adj.**				**Average RB before T&D Adj.**		
(24)	TRANSMISSION PLANT	814,285	($187,906)				1,002,191	973,897	1,030,485
(25)	***TRANSMISSION PLANT - CWIP***	***182,943***					182,943	***141,193***	***224,692***
(26)	***Total Transmission***	***997,227***					1,185,133	***1,115,090***	***1,255,177***
(27)									
(28)	Transmission ENVIRONMENTAL & FUEL CONVERSION PLANT	-							
(29)	***Transmission Enviromental & Fuel Conversion - CWIP***	-							
(30)					**CWIP**	**CWIP**			
(31)			**T&D Adj.**	**Distr. CWIP**	**2026**	**2027**	**Average Distr. RB before CWIP & T&D Adj.**		
(32)	DIST.PLT.- LAND	$5,050	$477.6	9	9	9	$4,563	4,563	4,563
(33)	DIST.PLT.- EASEMENTS & SURVEY	$207,143	$164	410	398	422	$206,569	191,758	221,380
(34)	DIST.PLT.- OTHER	$20,781	$29,205	(17)	-17	-16	($8,408)	-8,207	-8,609
(35)	DIST.PLT.- SUBSTATIONS	$192,024	$180,562	23	22	23	$11,438	10,629	12,248
(36)	DIST.PLT.- POLES & FIXTURES	$441,257	$6,531	861	854	869	$433,865	411,842	455,888
(37)	DIST.PLT.- O/H LINES	$188,928	($32,107)	438	443	434	$220,596	213,626	227,567
(38)	DIST.PLT.- U/G LINES	$61,657	$3,073	116	122	111	$58,468	58,805	58,131
(39)	DIST.PLT.- LINE TRANSFORMERS	$405,674	$0	804	801	807	$404,870	386,240	423,499
(40)	DIST.PLT.- SERVICES	$58,531	$0	116	119	113	$58,415	57,265	59,565
(41)	DIST.PLT.- METERS	$68,109	$0	135	143	127	$67,974	69,056	66,892
(42)	DIST.PLT.- STREET LIGHTING	$36,113		72	73	70	$36,041	35,405	36,677
(43)									
(44)	***Total***	***$1,685,267***	***$187,906***	***2,968***	***2,968***	***2,968***	***$1,494,392***	***$1,430,983***	***$1,557,802***
(45)			**2024 Actuals**						
(46)	SUBSTS.-DISTRIBUTION BULK POWER	$176,685	$41,794	92%					
(47)	SUBSTS.-DISTRIBUTION GENERAL	$15,338	$3,628	8%					
(48)		$192,024	$45,422	100%					
(49)									
(50)	DISTRIBUTION	34,037						37,483	30,590
(51)	TRANSMISSION	2,509						2,708	2,311
(52)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	39,282						37,252	41,312
(53)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	59,565						54,831	64,298
(54)	RETAIL	36,737						39,858	33,616
(55)	NON-FUNCTIONALIZED	297,058						297,891	296,226
(56)	GENERAL PROPERTY PLANT	469,187						470,022	468,353
(57)	**GENERAL PROPERTY PLANT - CWIP**	29,234						19,601	38,868
(58)	**Total General Property**	***498,422***						489,623	507,221
(59)			**Check**						
(60)	***Total Plant in Service***	4,810,413	5,040,666					***4,895,304***	***5,186,027***
(61)	***Total Plant CWIP***	260,609	260,609					***202,907***	***318,312***
(62)	***Total Plant***	***5,071,023***	***5,301,275***					***5,098,211***	***5,504,339***
(63)									
(64)	**WORKING CAPITAL & DEFERRED CHARGES**								
(65)									
(66)	WORKING CAPITAL - CASH FUEL	0						0	0
(67)	WORKING CAPITAL - CASH OTHER	126,109		Source: 2014 COSS				137,528	114,690
(68)	WORKING CAPITAL - MAT. & SUP. FUEL	219,858		84,441				301,971	286,993
(69)	WORKING CAPITAL - MAT. & SUP. OTHER	74,624		28,661					
(70)	DEFERRED CHARGES - Financing	20,546		113,102				21,099	19,993
(71)	DEFERRED CHARGES - Tax	22,739						23,925	21,553
(72)	DEFERRED CHARGES - Pension	184,035						170,285	197,785
(73)	DEFERRED CHARGES - Steam Assets				Temp Adj for COR an ARO average				
(74)	DEFERRED CHARGES - FAM Deferral	3,900						8,624	-823
(75)	DEFERRED CHARGES - Other	20,888						24,897	16,879
(76)	DEFERRED CHARGES - Other (DSM)	446						795	97
(77)	DEFERRED CHARGES - Other (LED)	-2						-2	-2
(78)	DEFERRED CHARGES - FCR	16,136			Adjustment	***Average ARO***		5,171	27,100
(79)	DEFERRED Credits - ARO Steam	-85,653			0	-85,653		***-83,440***	***-87,867***
(80)	DEFERRED Credits - ARO Hydro	-42,561			0	-42,561		***-41,468***	***-43,655***
(81)	DEFERRED Credits - ARO Wind	-17,384			0	-17,384		***-16,933***	***-17,835***
(82)	DEFERRED Credits - ARO LM6000	-1,468			0	-1,468		***-1,430***	***-1,506***
(83)	DEFERRED Credits - ARO CT	-6,573			0	-6,573		***-6,404***	***-6,742***
(84)	DEFERRED Credits - ARO Transformers (Transmission)	-7			0	-7		***-16***	***2***
(85)	DEFERRED Credits - ARO Substations (Distribution)	-1			0	-1		***-1***	***-1***
(86)	DEFERRED Credits - ARO Transformers (Distribution)	-7			0	-7		***-16***	***3***
(87)	DEFERRED Credits - Other (Steam)	-30,940						-30,128	-31,753
(88)	DEFERRED Credits - Cost of Removal Liability (COR)	-7,260						3,821	-18,341
(89)	CONTRACT RECEIVABLE	97,427						95,331	99,523
(90)	***Total***	***594,852***			0	-153,654	594,852	613,609	576,094
(91)									
(92)	Percentage of Transmission - EHV	100.00%					ARO Total from Continuities Sched	(149,707)	(157,600)
(93)							ARO & COR from RB Tbl	-149,709	-157,601
(94)	***Total Rate Base***	***5,665,874***			0	Var		-1.1768	-1.1768
(95)								0%	0%
(96)									
(97)	***ARO TOTAL***	***-153,654***						***-149,707***	***-157,600***
(98)									
(99)	**OPERATING EXPENSES**								
(100)									
(101)	**OFFICE OF THE PRESIDENT**								
(102)	EXECUTIVE MANAGEMENT	1,877.0							
(103)									
(104)	CORPORATE INSURANCE	10,029.1							
(105)	CORPORATE SECRETARY	1,792.5							
(106)	CORPORATE SECRETARY & INSURANCE	11,821.6							
(107)									
(108)	LEGAL SERVICES	5,177							
(109)									
(110)	**VP EXTERNAL RELATIONS**								
(111)	COMM. & PUBLIC AFFAIRS	3,549.7							
(112)									
(113)									
(114)	ENVIRONMENTAL POLICIES & PROGRAMS	322							
(115)									
(116)									
(117)	**CUSTOMER OPERATIONS:**								
(118)									
(119)	**Labour-related O&M**								
(120)	GENERATION	69,509.7	69,509.7						
(121)	TRANSMISSION	18,909.1							
(122)	DISTRIBUTION	54,088.6	72,997.8	72,997.8	0.0				
(123)	RETAIL	32,063.9							
(124)	***TOTAL FUNCTIONAL AREAS***	***174,571.36***	105,061.7	105,061.70	0.0				
(125)									
(126)	**Corporate Groups**								
(127)	(15) EXECUTIVE MANAGEMENT	1,312.7							
(128)	(16) LEGAL SERVICES	1,938.0							
(129)	(16) CORP. SECRETARY	-							
(130)	(17) EXTERNAL RELATIONS & ENVIRONMENT	1,798.2							
(131)	(18) REGULATORY AFFAIRS	2,357.4							
(132)	(19) FINANCE GROUP	4,047.7							
(133)	(20) PROCUREMENT	7,620.6							

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(134)	(20) IT	20,139.1				
(135)	(21) HUMAN RESOURCES	6,461.9				
(136)	GENERATION SERVICES	9,518.3				
(137)	(25) OTHER EXPENSES	15,013.7				
(138)	***TOTAL CORPORATE GROUPS***	***70,207.84***				
(139)						
(140)	***TOTAL LABOUR RELATED***	***244,779.20***	244,779.2		0.0	
(141)	TRANSMISSION CONTROL CENTER	3,619.3				
(142)	**GENERATION, TRANSMISSION AND DISTRIBUTION**					
(143)	TRANSMISSION BEFORE STORM EXPENSES	21,298			99%	
(144)	TRANSMISSION STORM EXPENSES	248			1%	
(145)	**TRANSMISSION TOTAL**	**21,546**	**0**			
(146)	DISTRIBUTION TOTAL:					
(147)	SUBSTATIONS	1,541.4				
	OVERHEAD LINES BEFORE STORM EXPENSES	35,347.7			60%	
	OVERHEAD LINES STORM EXPENSES	23,565.1			40%	
(148)	OVERHEAD LINES	**58,912.8**	**0**		**1**	
(149)	UNDERGROUND LINES	589.0				
(150)	LINE TRANSFORMERS	0.0				
(151)	METERS	0.0				
(152)	COMMUNICATIONS	0.0				
(153)	STREET LIGHTING	589.0				
(154)	***TOTAL DISTRIBUTION***	***61,632.2***				
(155)						
(156)	***TOTAL G &T & D***	***83,178.5***	85,219.5		-2,041.0	
(157)		Amount	Weights			Source: CS subfunctionalization Sep 7
(158)	**CUSTOMER SERVICE**					
(159)	CUSTOMER SERVICE EXPERIENCE	1,538.2			5.4%	2,302,586
(160)	CUSTOMER SOLUTIONS	3,844.5			13.4%	5,755,023
(161)	***Total***	***5,382.7***			18.8%	***8,057,609***
(162)						
(163)	**CALL CENTRE**					
(164)	CUSTOMER CARE ADMIN	1,235.0			4.3%	1,848,731
(165)	CUSTOMER CARE	6,939.6			24.3%	10,388,221
(166)	***Total***	***8,174.6***			28.6%	***12,236,952***
(167)						
(168)	**REVENUE OPERATIONS**					
(169)	BILLING SERVICES & PAYMENTS	2,298.4			8.0%	3,440,617
(170)	REVENUE OPS ADMIN	-			0.0%	-
(171)	METER DATA SERVICES	440.5			1.5%	659,475
(172)	SMART METER OPERATIONS CENTER (SMOC)	1,193.9			4.2%	1,787,184
(173)	METER SERVICES - FIELD	1,446.7			5.1%	2,165,666
(174)	ELECTRICAL WIRING INSPECTIONS - FIELD	4,654.9			16.3%	6,968,071
(175)	METER SERVICES - INSPECTORS	-	7,736		0.0%	-
(176)	BAD DEBT EXPENSE	5,012.9			17.5%	7,503,950
(177)	***Total***	***15,047.3***			52.6%	***22,524,963***
	Customer Service Total	***28,604.7***	**28,604.7**		100.0%	***42,819,524***
(178)			**0**			
(179)						
(180)	**REGULATORY AFFAIRS**					
(181)	Advocacy Expense	1,931.0				
(182)	Other Expenses	7,581.9				
(183)	***Subtotal***	***9,513.0***				
(184)						
(185)	**Generation Services**					
(186)	Environmental Services	2,623.4				
(187)	Project Implementation	1,082.7				
(188)	EAM	8,631.4				
(189)	***Total***	***12,337.5***				
(190)						
(191)	**SENIOR VP & CFO**					
(192)	(a) INTERNAL AUDIT	1,824.9				
(193)	(b) INVESTOR RELATIONS	277.7				
(194)	(c) VP FINANCE & TREASURER	469.7				
(195)	(d) TREASURER	435.1				
(196)	(e) CORPORATE TAX	907.6				
(197)	**-- GM FINANCE**					
(198)	(a) CORPORATE CONTROLLER	3,645.7				
(199)	(b) CORP. PERFORMANCE & BACK OFFICE	0.0				
(200)						
(201)	**VP ENTERPRISE SERVICES**					
(202)	-- PROCUREMENT & FACILITIES	12,656.2				
(203)	-- INFORMATION TECHNOLOGY	47,662.3				
(204)						
(205)	**VP HUMAN RESOURCES**					
(206)	-- HUMAN RESOURCES	11,248.4				
(207)						
(208)	**POWER PRODUCTION**					
(209)	-- POWER PRODUCTION - FUEL	363,513.9				
(210)	-- POWER PRODUCTION - OPERATING & MAINT.	58,188.7				
(211)	-- POWER PRODUCTION - HYDRO PLTS.	2,394.5				
(212)	-- POWER PRODUCTION - WIND	8,527.7				Factor
(213)	-- POWER PRODUCTION - SOLAR	139.2				
(213)	-- POWER PRODUCTION - LM6000	656.5				
(214)	-- POWER PRODUCTION - BIOMASS	6,830.9				
(215)	-- POWER PRODUCTION - OTHER GAS TURBINE	1,727.9				
(216)	-- POWER PRODUCTION - GEN. DEVELOPMENT					
(217)	-- POWER PRODUCTION - HEAD OFFICE	2,675.3				
(218)	-- POWER PRODUCTION - GEN. SERV.					
(219)	-- POWER PRODUCTION - ECEI BATTERIES	0.0				
(220)	-- POWER PRODUCTION - GEN-RELATED TRANS ASSETS	2,041.0				
(221)	-- POWER PRODUCTION - H/R					
(222)	-- POWER PRODUCTION - ENVIR. POLICY					
(223)	-- POWER PRODUCTION - EXECUTIVE					
(224)	-- POWER PRODUCTION - FUEL PROCUREMENT	6,857.8				
(225)	-- OTHER THAN BIOMASS AND WIND	27,737.2				
(226)	-- PURCHASED POWER - BIOMASS (Energy)	15,194.5				
(227)	-- PURCHASED POWER - BIOMASS (Demand)	5,831.3				
(228)	-- PURCHASED POWER - MARITIME LINK	203,880	90,039.5	87,998.5		
(229)	-- PURCHASED POWER - WIND (ERIS)	33,418.0				
(230)	-- PURCHASED POWER - WIND (NRIS)	182,851.7				
(231)	-- PURCHASED POWER - Imports	89,972.5				
(232)	-- BUTU CAPACITY CREDIT	406.8				
(233)	OTHER OVERHEAD EXPENSES	7,886.5	6,978.0	908.56	System Planniing and ECI	
(234)	CURRENT YEAR INCENTIVE PLAN PAYOUT	0				
(235)	DSM EXPENSES - Demand-related ATL Classes		922,399.6	922,399.6	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 =		0	
(241)						

Regulatory Affairs Annual Costs

Year	CA	SBA	Other	Total	
2018		$327,285	$344,541	$3,357,528	$4,029,354
2019		$376,974	$313,557	$2,520,302	$3,210,832
2020		$468,469	$476,164	$4,443,777	$5,388,410
2021		$512,276	$450,573	$1,222,361	$2,185,211
2022		$430,329	$693,297	$6,478,847	$7,602,473
2023		$418,234	$348,956	$2,871,700	$3,638,890
2024		$1,360,838	$1,492,826	$10,572,909	$13,426,574
Total		$3,894,405	$4,119,914	$31,467,425	$39,481,744
Split		9.9%	10.4%	79.7%	100.0%
2026 Estimate		$938.34	$992.68	$7,581.94	$9,513

(242)	***DEPRECIATION AND ACCRETION :***					ADJUSTMENT	TOTAL	DEPRECIATION	ACCRETION
(243)									
(244)	***GENERATION***								
(245)	STEAM	49,858.8	**0.000**	0.0	49,859		49,859	47,135	2,724
(246)	HYDRO	17,266.3		0.0	17,266		17,266	16,586	680
(247)	WIND	13,334.4		0.0	13,334		13,334	13,078	257
(248)	SOLAR	61.5		0.0	61		61	61	0
(249)	LM6000	7,371.9		0.0	7,372		7,372	7,394	-22
(250)	GAS TURBINE - OTHER	3,238.8		0.0	3,239		3,239	3,057	182
(251)	***TOTAL GENERATION***	***91,131.6***		***0.0***	***91,131.6***	***0.0***	***91,131.6***	***87,310.2***	***3,821.4***
(252)									
(253)	*ECEI BATTERIES*	8,877.2						8,877	
(254)	*GEN-RELATED TRANS ASSETS*	1,695.0						1,695	
(255)									
(256)	***TOTAL GENERATION***	***101,703.9***							
(257)									
(258)									
(259)	***TRANSMSSION***								
(260)	Transmission - HV	0		0.0	0.0	0	0	0	0
(261)	Transmission - EHV	31,475	**0.0**	0.0	31,475.4	-10.096	41,571	41,571	0
(262)	***TOTAL TRANSMISSION***	***31,475.4***		***0***	***31,475***	***-10,096***	***41,571***	***41,571***	***0***
(263)									
(264)	***DISTRIBUTION***								
(265)	DISTRIBUTION - Land	0.0	0	0.0	0		0	0	0
(266)	DISTRIBUTION - Easements	3,573.7	0	0.0	3,574	2.5	3,571	3,571	0
(267)	DISTRIBUTION - Other	1,393.4	0	0.0	1,393	962.9	431	431	0
(268)	DISTRIBUTION - Substations	9,632.0	0	0.0	9,632	9,114.9	517	517	0
(269)	DISTRIBUTION - Poles and Fixtures	22,210.0	0	0.0	22,210	317.5	21,893	21,893	0
(270)	DISTRIBUTION - OH Lines	12,809.1	0	0.0	12,809	(370.0)	13,179	13,179	0
(271)	DISTRIBUTION - UG Lines	2,996.8	0	0.0	2,997	67.9	2,929	2,929	0
(272)	DISTRIBUTION - Line Transformers	30,216.4	0	0.0	30,216		30,216	30,216	0
(273)	DISTRIBUTION - Services	3,513.5	0	0.0	3,514		3,514	3,514	0
(274)	DISTRIBUTION - Meters	8,399.2	0	0.0	8,399		8,399	8,399	0
(275)	DISTRIBUTION -Streetlights	4,917.7	0	0.0	4,918		4,918	4,918	0
(276)	***DISTRIBUTION TOTAL***	***99,661.9***	*0.000*	0	**99,662**	10095.66747	89566.25737	89566.25737	0
(277)									
(278)	***GENERAL PROPERTY***		***Adj***						
(279)	GENERATION	0.0					0	0	0
(280)	DISTRIBUTION	6,892.9		0.0	6,893		6,893	6,893	0

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(281)	TRANSMISSION	396.6			0.0	397			397	397	0
(282)	DISTRIBUTION/ TRANSMISSION COMMUNICATION	2,989.7			0.0	2,990			2,990	2,990	0
(283)	DISTRIBUTION/ TRANSMISSION NON-COMMUNICATION	8,575.3			0.0	8,575			8,575	8,575	0
(284)	RETAIL	6,242.3			0.0	6,242			6,242	6,242	0
(285)	NON-FUNCTIONALIZED	42,846.9			0.0	42,847			42,847	42,847	0
(286)	***GENERAL PROPERTY***	***67,943.7***			***0***	***67,944***			**67,944**	***67,944***	***0***
(287)					***0.0***	***199,324***	***20,191.3***		***179,133***	***179,133***	***0***
(288)	***TOTAL DEPRECIATION AND ACCRETION***	***290,212.7***			**0.0**	**290,212.7**	**0.0**		**290,212.7**	**286,391.3**	**3,821.4**
(289)											
(290)	GLACE BAY RETIREMENT	**0**				Interest Charges				Corporate Taxes	
(291)	INTEREST CHARGES	154,075			Interest & Other Exp	146,918	**0.0**		Corporate Income Tax	2,729	**0.00**
(292)	PREFERRED DIVIDENDS	0			Corporate Adjustment	**24,500.0**	**0**		Regulatory Amort.	**8,279**	**0**
(293)	CORPORATE TAXES	11,008			Allowance for Funds	(17,343)			Costs of Goods Sold	0	
(294)	RETAINED EARNINGS	212,356	**0.00**		Net	154,075			Settlement Adj.	0	
(295)	***Normal Interruption Cost***	***160.44***								11,008	
(296)	**Interr. Rider Coincident Demand & CD Losses**	***69,857***									
(297)	***PHP Interruptible Credit Data Inputs***										
(298)	Power Factor Adjustment	*1.06*									
(299)	LIR Credit ($/kVA)	*-7.661*									
(300)	% Premium for Priority Interruptions	10.0%									
(301)	**OPERATING ALLOCATIONS**										
(302)	**FCR Deferral - Generation**	**67.30%**									
(303)	**FCR Deferral - Transmission**	**32.70%**									
(304)		***100.00%***									
(305)											
(305)	**CUSTOMER SOLUTIONS ALLOCATORS**		2023								
(306)	CUSTOMER SOLUTIONS ALLOCATOR - DOMESTIC	60.09%	58.00%								
(307)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL GENERAL	10.43%	12.00%								
(308)	CUSTOMER SOLUTIONS ALLOCATOR - GENERAL	16.51%	12.00%								
(309)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE GENERAL	2.35%	2.00%								
(310)	CUSTOMER SOLUTIONS ALLOCATOR - SMALL INDUST.	1.80%	9.00%								
(311)	CUSTOMER SOLUTIONS ALLOCATOR - MEDIUM INDUST.	2.88%	3.00%								
(312)	CUSTOMER SOLUTIONS ALLOCATOR - LARGE INDUST.	4.57%	2.00%								
(313)	CUSTOMER SOLUTIONS ALLOCATOR - ELI 2P-RTP	0.00%	0.00%								
(314)	CUSTOMER SOLUTIONS ALLOCATOR - MUNICIPAL	0.28%	2.00%								
(315)	CUSTOMER SOLUTIONS ALLOCATOR - UNMETERED	1.11%	0.00%								
(316)	***Total***	***100.00%***									
(317)											
(318)	**METER DATA SERVICES ALLOCATORS**										
(319)	METER DATA SERVICES ALLOCATOR - DOMESTIC	6.34%	6.34%								
(320)	METER DATA SERVICES ALLOCATOR - SMALL GENERAL	9.14%	9.14%								
(321)	METER DATA SERVICES ALLOCATOR - GENERAL	15.99%	15.99%								
(322)	METER DATA SERVICES ALLOCATOR - LARGE GENERAL	14.62%	14.62%								
(323)	METER DATA SERVICES ALLOCATOR - SMALL INDUSTRIAL	10.51%	10.51%								
(324)	METER DATA SERVICES ALLOCATOR - MEDIUM INDUSTRIAL	10.97%	10.97%								
(325)	METER DATA SERVICES ALLOCATOR - LARGE INDUSTRIAL	15.53%	15.53%								
(326)	METER DATA SERVICES ALLOCATOR - ELI 2P-RTP	0.00%	0.43%								
(327)	METER DATA SERVICES ALLOCATOR - MUNICIPAL	16.90%	16.90%								
(328)	METER DATA SERVICES ALLOCATOR - UNMETERED	0.00%	0.00%								
(329)	***Total***	100.00%	100.43%								
(330)			2023 COSS								
(331)	**UNIT METER COSTS**										
(332)	Residential	129.17	113.00								
(333)	Small General	146.15	111.72								
(334)	General	565.62	392.00								
(335)	Large General	1,811.88	692.00								
(336)	Small Industrial	589.45	196.84								
(337)	Medium Industrial	1,611.77	692.00								
(338)	Large Industrial	1,891.93	1,106.00								
(339)	ELI 2P-RTP	-	1,106.00								
(340)	Municipal	1,891.93	1,106.00								
(341)	Unmetered	-									
(342)											
(343)	**DIRECT FAM-related EXPENSES**										
(344)	FUEL	72,236.669									
(345)	PURCHASES - OTHER THAN BIOMASS AND WIND	94.514									
(346)	PURCHASES - BIOMASS	72.122									
(347)	MARITIME LINK	692.320									
(348)	PURCHASES - WIND ERIS	110.608									
(349)	PURCHASES - WIND NRIS	604.063									
(350)	IMPORTS	308.617									
(351)	BUTU CAPACITY CREDIT	(406.824)									
(352)	EXPORT SALES	-									
(353)	***Total***	***73,712.088***									
(354)											
(355)	**TOTAL REVENUE OF ATL RATE CLASSES**										
(356)	Switch from Prelim to Actual			73,712.088		1.00	1				
(357)	ELECTRIC REVENUE - DOMESTIC - REG	1,112,720.32		1,112,720.32		1,112,720					
(358)	ELECTRIC REVENUE - SMALL GENERAL	72,989.85		72,989.85		72,990					
(359)	ELECTRIC REVENUE - GENERAL	356,972.60		356,972.60		356,973					
(360)	ELECTRIC REVENUE - GENERAL LARGE	48,029.79		48,029.79		48,030					
(361)	ELECTRIC REVENUE - SMALL INDUST.	40,878.32		40,878.32		40,878					
(362)	ELECTRIC REVENUE - MEDIUM INDUST.	56,084.52		56,084.52		56,085					
(363)	ELECTRIC REVENUE - LARGE INDUSTRIAL	-		-		-					76283
(364)	ELECTRIC REVENUE - ELI 2P-RTP	39,937.76		39,937.76		39,938	0				
(365)	ELECTRIC REVENUE - MUNICIPAL	20,636.19		20,636.19		20,636					
(366)	ELECTRIC REVENUE - UNMETERED	22,961.29		22,961.29		22,961					
(367)	***Total***	**1,771,210.66**		**1,771,210.66**		1,771,210.66	$2,054,585		0		
(368)				0		($39,707,151)	$39,990,525	BTL			
(369)	EXPORT SALES	-					-37935940.2		-39707150.85		
(370)	FX Interest										
(371)											
(372)	**FX COST REVENUE OF BTL RATE CLASSES**							Var			
(373)	SHORE POWER	PROD	11.680			11.680			0.000		
(374)	SHORE POWER	TRANS	0.00			0.000			0.000		
(375)	SHORE POWER	DIST	21.79			21.795			0.000		
(376)	SHORE POWER	RETAIL	4.99	38.46		4.988	38.5		0.000		0.0
(377)	GEN.REPL./LOAD FOLL.	PROD	(112.31)			(112.307)			0.000		
(378)	GEN.REPL./LOAD FOLL.	TRANS	-			-			0.000		
(379)	GEN.REPL./LOAD FOLL.	DIST	-			-			0.000		
(380)	GEN.REPL./LOAD FOLL.	RETAIL	75.22	-37.1		75.217	-37.1		0.000		0.0
(381)	ELIADC	PROD	1,548.00			1,548.000			0.000		
(382)	ELIADC	TRANS	-			-			0.000		
(383)	ELIADC	DIST	-			-			0.000		
(384)	ELIADC	RETAIL	-	1,548.00		-	1,548.0		0.000		0.0
(385)	BUTU	PROD	941.45			941.452			0.000		
(386)	BUTU	TRANS	-			-			0.000		
(387)	BUTU	DIST	-			-			0.000		
(388)	BUTU	RETAIL	31.27	972.7		31.273	972.7		0.000		0.0
(389)	SPILL	PROD	-			-			0.000		
(390)	SPILL	TRANS	-			-			0.000		
(391)	SPILL	DIST	-			-			0.000		
(392)	SPILL	RETAIL	5.21	5.2		5.212	5.2		0.000		0.0
(393)	REAL TIME PRICING	PROD	162.75			162.746			0.000		
(394)	REAL TIME PRICING	TRANS	107.69			107.690			0.000		
(395)	REAL TIME PRICING	DIST	-			-			0.000		
(396)	REAL TIME PRICING	RETAIL	1.24	271.7		1.235	271.7		0.000		0.0
(397)	OATT	PROD	211.04			211.040			0.000		
(398)	OATT	TRANS	513.45			513.448			0.000		
(399)	OATT	DIST	-			-			0.000		
(400)	OATT	RETAIL	19.74	744.2		19.742	744.2		0.000		0.0
(401)	EBS	PROD	1,927.02			1,927.022			0.000		
(402)	EBS	TRANS	871.35			871.353			0.000		
(403)	EBS	DIST	1,529.30			1,529.297			0.000		
(404)	EBS	RETAIL	123.70			123.698	4,451.4		0.000		
(405)	RTR	PROD	13,109.89			13,109.892			0.000		
(406)	RTR	TRANS	5,927.98			5,927.979			0.000		
(407)	RTR	DIST	10,404.10			10,404.099			0.000		
(408)	RTR	RETAIL	841.54			841.544	30,283.5		0.000		
(409)	***Total***		***38,278.097***	**-**		***38,278.097***	***38,278.1***		***0.000***		***0.0***
(410)											
(411)	**TOTAL REVENUE OF BTL RATE CLASSES**										
(412)	SHORE POWER		153.1			153.1			0.000		
(413)	GEN.REPL./LOAD FOLL		1,136.6			1,136.6			0.000		
(414)	ELIADC		39,937,764.5			39,937,764.5			0.000		
(415)	BUTU		3,246.9			3,246.9			0.000		
(416)	SPILL		5.2			5.2			0.000		
(417)	REAL TIME PRICING		1,296.0			1,296.0			0.000		
(418)	OATT		744.2	39,944,346.440		744.2			0.000		41859.47099
(419)	EBS		15,694.1			15,694.1					
(420)	RTR		30,283.5	39,990,324.031		30,283.5					
(421)	SOLAR GARDEN RIDER (SGR)		200.7	**-**		***39,990,324.031***			***0.000***		
(422)	***TOTAL***		***39,990,524.738***								0
				Historic Class							
(423)	**LATE PAYMENT CHARGES**		0	***Weighted Ave***	2027 Budg. =		***6,032.0824***				
(424)	LATE PAYMENT CHARGE - DOMESTIC		4,926.3	81.7%							
(425)	LATE PAYMENT CHARGE - SMALL GENERAL		280.5	4.7%							
(426)	LATE PAYMENT CHARGE - GENERAL		647.5	10.7%							
(427)	LATE PAYMENT CHARGE - GENERAL LARGE		2.8	0.0%							
(428)	LATE PAYMENT CHARGE - SMALL INDUST.		72.4	1.2%							
(429)	LATE PAYMENT CHARGE - MEDIUM INDUST.		96.3	1.6%							
(430)	LATE PAYMENT CHARGE - LARGE INDUSTRIAL		1.3	0.0%							

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(431)	LATE PAYMENT CHARGE - ELI 2P-RTP	-	0.0%			
(432)	LATE PAYMENT CHARGE - MUNICIPAL	-	0.0%			
(433)	LATE PAYMENT CHARGE - UNMETERED	5.0	0.1%			
(434)	***TOTAL***	***6,032.1***	100.0%			
(435)						
(436)						
			Historic Class			
(437)	**Connection Charges & Removal of Meters**		***Weighted Ave***	Connection Charges	Removal of Meters	
(438)	MISCELLANEOUS REVENUE - DOMESTIC	3,470.8	94.4%	1,681	1,790	
(439)	MISCELLANEOUS REVENUE - SMALL GENERAL	142.2	3.9%	69	73	
(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 - ELI 2P-RTP	-	0.0%	-	-	
(446)	MISCELLANEOUS REVENUE - MUNICIPAL	-	0.0%	-	-	
(447)	MISCELLANEOUS REVENUE - UNMETERED	5.0	0.1%	2.4	2.6	
(448)	***TOTAL***	***3,675.0***	100.0%	1,780.1	1,894.9	
(449)						
			Historic Class			
(450)			***Weighted Ave***	**Test Y Rev**	**160.2**	
(451)	NSF - DOMESTIC	155.2	96.9%			
(452)	NSF - SMALL GENERAL	3.0	1.8%			
(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 - ELI 2P-RTP	0.0	0.0%			
(459)	NSF - MUNICIPAL	0.0	0.0%			
(460)	NSF - UNMETERED	0.1	0.0%			
(461)	***TOTAL***	***160.2***	100.0%			
(462)						
			Historic Class			
(463)			***Weighted Ave***	Test Y Rev	1709.40615	
(464)	RETAIL SALES - DOMESTIC	54.3	3.2%			
(465)	RETAIL SALES - SMALL GENERAL	0.0	0.0%			
(466)	RETAIL SALES - GENERAL	880.7	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.	356.9	20.9%			
(470)	RETAIL SALES - LARGE INDUSTRIAL	203.3	11.9%			
(471)	RETAIL SALES - ELI 2P-RTP	0.0	0.0%			
(472)	RETAIL SALES - MUNICIPAL	29.9	1.7%			
(473)	RETAIL SALES - UNMETERED	0	0.0%			
(474)	***TOTAL***	***1,709.4***	100.0%			
(475)						
(476)	ELECTRIC WIRING INSPECTION	7,552				
(477)	POLE SERVICES	16,695				
(478)	STEAM AND ASH SALES	5,038				
(479)	AMI OPT OUT CHARGE	765				
(480)	OTHER REVENUE	4,487				
(481)	COST OF GOODS SOLD (Retail)	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.	1.5%				
(489)	CWC % DISTRIBUTION - MEDIUM INDUST.	2.5%				
(490)	CWC % DISTRIBUTION - LARGE INDUSTRIAL	2.5%				
(491)	CWC % DISTRIBUTION - ELI 2P-RTP	0.0%				
(492)	CWC % DISTRIBUTION - MUNICIPAL	0.5%				
(493)	CWC % DISTRIBUTION - UNMETERED	0.5%				
(494)		100.0%				
(495)	**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	487,988	
(498)	AVERAGE CUSTOMERS - SMALL GENERAL	27,549		27,450	27,649	
(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 - ELLIR-2	0		0	0	
(505)	AVERAGE CUSTOMERS - MUNICIPAL	1		2	1	
(506)	AVERAGE CUSTOMERS - UNMETERED	9,882		9,882	9,882	
(507)		***537,353***		**559,772**	**562,851**	
(508)						
(509)	AVERAGE CUSTOMERS - INDUSTRIAL LARGE (Transmission Connectec	8		8	8	
(510)			2026 Test	2014 Test COSS		
(511)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL	95.0%	95.0%	1		
(512)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.	96.7%	96.7%	1		
(513)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.	70.9%	70.9%	53.33%		
(514)	LOSS FACTOR PERCENTAGE - SECONDARY	6.000%				
(515)	LOSS FACTOR PERCENTAGE -before bulk power	3.650%				
(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	5.00				
(523)	LARGE GENERAL	100.00				
(524)	SMALL INDUSTRIAL	5.00				
(525)	MEDIUM INDUSTRIAL	25.00				
(526)	LARGE INDUSTRIAL	100.00				
(527)	ELI 2P-RTP	0.00				
(528)	MUNICIPAL	100.00				
(529)	UNMETERED	0.82				
(530)						
(531)	**REVENUE TO COSS RATIO (2026 COSS)**					
(532)	DOMESTIC	97.180				
(533)	SMALL GENERAL	103.499				
(534)	GENERAL	104.373				
(535)	LARGE GENERAL	104.373				
(536)	SMALL INDUSTRIAL	104.373				
(537)	MEDIUM INDUSTRIAL	104.373				
(538)	LARGE INDUSTRIAL	104.373				
(539)	ELI 2P-RTP					
(540)	MUNICIPAL	104.373				
(541)	UNMETERED	100.000				
(542)						
(543)	**2024 No. of Bills**					
(544)	Residential	2,974,413				
(545)	Small General	199,098				
(546)	General	130,997				
(547)	Large General	243				
(548)	Small Industrial	20,815				
(549)	Medium Industrial	2,222				
(550)	Large Industrial	414				
	PHP	-				
(551)	Municipal	12				
(552)	Unmetered	118,279				
(553)	***TOTAL***	***3,446,493***				
(554)						
(555)	**2024 Billed Revenue**					
(556)	Residential	970,271,743				
(557)	Small General	68,514,938				
(558)	General	378,788,180				
(559)	Large General	52,607,094				
(560)	Small Industrial	41,802,365				
(561)	Medium Industrial	71,721,412				
(562)	Large Industrial	80,164,570		Revenue BTL		
	PHP	-	39,938	39,937,765		
(563)	Municipal	6,000,854				
(564)	Unmetered	53,281,186				
(565)	***TOTAL***	***1,723,152,340***				
(566)						
(567)	No of Bills Factor	85%				
(568)	Billed Revenue Factor	15%				
(569)						
(570)	Wiring Inspections Splits					
(571)	Residential	71.41%				
(572)	Non-residential	28.59%				
(573)						
(574)	NRIS - Demand	0.4821				
(575)	NRIS - Energy	0.5179				
(576)	ERIS - Demand	0.4821				
(577)	ERIS - Energy	0.5179				
(578)						
(579)	BIOMASS - DEMAND	0.4821				
(580)	BIOMASS - ENERGY	0.5179				
(581)						
(582)	**Bad Debt Direct Cost Allocator (Domestic)**	0.84				
(583)						

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

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(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		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	26,618	26,257	23,193	24,571	29,152	35,022	356,341.2
(3)	MWH SALES - GENERAL	220,720	201,046	208,355	166,024	154,754	158,567	174,027	172,891	156,481	167,387	185,089	200,076	2,165,415.9
(4)	MWH SALES - GENERAL LARGE	29,653	28,254	29,182	27,588	27,733	28,825	34,325	33,297	31,382	30,007	28,560	28,248	357,052.9
(5)	MWH SALES - SMALL INDUST.	24,278	21,793	22,088	19,599	20,339	22,478	22,368	20,129	18,400	18,238	20,904	23,854	254,467.7
(6)	MWH SALES - MEDIUM INDUST.	35,686	32,510	35,115	32,428	34,730	36,354	36,287	33,886	33,346	33,709	36,329	34,154	414,535.7
(7)	MWH SALES - INDUSTRIAL LARGE	57,812	52,199	53,887	54,120	59,203	58,687	59,199	64,753	60,291	61,278	60,885	52,267	694,581.9
(8)	MWH SALES - PHP	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	6,586	6,343	6,356	6,257	6,609	6,407	6,428	6,154	6,717	6,099	6,955	6,087	77,000.0
(11)	MWH SALES - SHORE POWER	0	0	0	0	0	0	120	200	420	500	60	0	1,300.0
(12)	MWH SALES - BOWATER MERSEY - ADD. ENERGY													
(13)	MWH SALES - GEN. REPL./ LOAD FOLL.	239	77	180	-37	341	1,488	1,308	2,822	2,317	2,584	2,649	1,076	15,043.3
(14)	MWH SALES - PHP	51,198	45,047	69,744	66,810	67,094	61,512	72,393	67,094	72,109	77,692	69,459	53,848	774,000.0
(15)	MWH SALES - BUTU	2,069	1,980	1,137	2,162	2,523	2,864	3,375	4,293	3,447	2,193	1,601	2,303	29,947.7
(16)	MWH SALES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(17)	MWH SALES - Real Time Pricing	767	338	120	951	1,136	1,523	1,813	1,577	1,433	1,088	1,160	1,217	13,122.0
(18)	MWH SALES - EBS/RTR	9,335	8,930	5,129	9,753	11,382	12,918	15,223	19,367	15,552	9,894	7,222	10,391	135,096.2
(18)	MWH SALES - Export Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
(19)	LINE LOSSES - DOMESTIC	56,112	52,330	49,908	36,088	28,519	22,919	24,328	23,222	21,353	25,907	36,798	49,581	427,065.9
(20)	LINE LOSSES - SMALL GENERAL	3,449	3,190	3,153	2,291	2,051	1,883	2,037	1,905	1,802	1,949	2,487	2,877	29,072.9
(21)	LINE LOSSES - GENERAL	18,322	16,606	17,409	13,003	11,820	12,034	12,828	12,085	11,715	12,791	15,209	15,835	169,655.6
(22)	LINE LOSSES - GENERAL LARGE	1,588	1,506	1,573	1,394	1,367	1,411	1,632	1,501	1,516	1,479	1,514	1,442	17,922.9
(23)	LINE LOSSES - INDUST. TO 249 KVA	1,969	1,759	1,803	1,500	1,518	1,667	1,611	1,375	1,346	1,362	1,679	1,845	19,434.1
(24)	LINE LOSSES - INDUST. 250-3999 KVA	2,538	2,301	2,514	2,176	2,273	2,364	2,292	2,029	2,139	2,207	2,558	2,316	27,705.7
(25)	LINE LOSSES - INDUSTRIAL LARGE	2,171	1,951	2,037	1,918	2,046	2,015	1,974	2,048	2,042	2,119	2,264	1,872	24,457.4
(26)	LINE LOSSES - PHP	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	570	546	554	511	527	507	494	449	525	486	596	503	6,268.0
(29)	LINE LOSSES - SHORE POWER	0	0	0	0	0	0	6	9	20	25	3	0	62.8
(30)	LINE LOSSES - BOWATER MERSEY - ADD. ENERGY													
(31)	LINE LOSSES - GEN.REPL. / LOAD FOLL.	6	2	5	-1	8	35	30	61	54	61	67	26	353.1
(32)	LINE LOSSES - PHP	1,311	1,148	1,797	1,614	1,581	1,440	1,646	1,446	1,665	1,831	1,760	1,314	18,553.6
(33)	LINE LOSSES - BUTU	91	87	50	90	102	115	132	159	137	89	70	97	1,217.5
(34)	LINE LOSSES - EXTRA LI INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	-
(35)	LINE LOSSES - REAL TIME PRICING	20	9	3	23	27	36	41	34	33	26	29	30	309.8
	LINE LOSSES - EBS/RTR	239	228	132	236	268	302	346	418	359	233	183	254	3,197.4
(36)	LINE LOSSES - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(37)	CLASS NON-COINCIDENT DMD. - DOMESTIC	1,646,857	1,510,897	1,298,627	1,093,934	891,043	596,618	644,582	648,020	570,323	806,505	1,176,024	1,400,876	1,646,857.3
(38)	CLASS NON-COINCIDENT DMD. - SMALL GENERAL	90,439	81,146	73,752	60,131	54,752	53,248	61,146	58,001	55,421	52,155	68,913	66,853	90,439.4
(39)	CLASS NON-COINCIDENT DMD. - GENERAL DEMAND	469,610	399,686	360,503	300,095	272,143	279,549	318,114	300,687	307,333	290,562	379,749	341,110	469,609.7
(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	92,014	92,756	86,801	88,913	92,902	97,263	97,187	103,959	102,722	99,058	101,792	92,640	103,959.2
(44)	CLASS NON-COINCIDENT DMD. -PHP													-
(45)	CLASS NON-COINCIDENT DMD. - MUNICIPAL	31,704	33,041	32,038	24,911	17,265	18,508	19,665	18,502	17,248	21,891	24,505	31,754	33,040.7
(46)	CLASS NON-COINCIDENT DMD. - UNMETERED	17,265	16,503	14,703	18,346	21,794	20,204	21,982	18,341	19,020	13,878	17,703	12,997	21,982.0
(47)	CLASS NON-COINCIDENT DMD. - SHORE POWER	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000.0
(48)	CLASS NON-COINCIDENT DMD. - GEN. REPL.	7,659	7,659	3,677	0	4,197	7,690	5,208	3,831	3,239	4,741	7,863	2,671	7,862.7
(49)	CLASS NON-COINCIDENT DMD. - PHP	193,183	188,859	199,370	193,186	166,302	159,996	157,840	160,315	197,774	194,969	195,551	198,043	199,370.0
(50)	CLASS NON-COINCIDENT DMD. - BUTU	7,223	8,764	8,407	6,267	4,563	4,672	4,454	4,353	4,759	5,894	5,826	6,659	8,764.3
(51)	CLASS NON-COINCIDENT DMD. - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	CLASS NON-COINCIDENT DMD. - EBS/RTR	75,459	79,491	78,724	64,561	57,915	63,179	61,420	59,701	58,444	59,920	67,667	72,572	79,490.7
(52)	CLASS NON-COINCIDENT DMD. - INDUST. EXPAN. INTER	0	0	0	0	0	0	0	0	0	0	0	0	-
(53)	CLASS NON-COINCIDENT DMD. - EXTRA LI INTERRUPTIB	0	0	0	0	0	0	0	0	0	0	0	0	-
(54)	CLASS NON-COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(55)	SYSTEM COINCIDENT DMD. - DOMESTIC	1,309,469	1,269,272	1,074,148	892,049	689,980	558,976	578,781	647,317	527,249	668,609	924,211	1,239,496	1,309,469.1
(56)	SYSTEM COINCIDENT DMD. - SMALL GENERAL	71,176	74,330	64,091	50,029	42,871	44,995	47,877	41,529	45,279	49,443	54,579	59,767	71,175.8
(57)	SYSTEM COINCIDENT DMD. - GENERAL	388,367	382,499	333,465	270,986	240,847	257,465	277,077	251,675	277,214	288,237	323,926	306,317	388,367.2
(58)	SYSTEM COINCIDENT DMD. - GENERAL LARGE	43,920	45,829	44,517	43,606	41,053	53,426	51,691	49,075	52,155	46,443	41,424	38,542	43,920.0
(59)	SYSTEM COINCIDENT DMD. - SMALL INDUST.	36,984	39,381	32,999	27,780	32,470	30,172	34,338	28,045	29,015	33,659	32,028	33,726	36,984.3
(60)	SYSTEM COINCIDENT DMD. - MEDIUM INDUST.	51,933	43,735	40,138	39,691	44,802	41,567	48,389	36,778	46,302	45,551	47,518	34,787	51,933.5
(61)	SYSTEM COINCIDENT DMD. - INDUSTRIAL LARGE	77,384	83,666	73,607	78,244	86,863	86,273	87,080	82,648	97,380	78,850	92,732	71,426	77,384.1
(62)	*SYSTEM COINCIDENT DMD. - ELI 2P-RTP*													-
(63)	SYSTEM COINCIDENT DMD. - MUNICIPAL	30,554	31,787	29,574	21,281	15,211	15,569	15,996	14,852	15,466	21,694	23,770	27,573	30,554.2
(64)	SYSTEM COINCIDENT DMD. - UNMETERED	11,222	4,126	1,617	2,018	2,397	2,222	2,418	2,017	2,092	1,527	17,703	12,997	11,222.0
(65)	SYSTEM COINCIDENT DMD. - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(66)	SYSTEM COINCIDENT DMD. - GEN. REPL.	67	144	88	-52	734	6,983	823	3,831	3,239	3,561	3,538	2,091	67.3
(67)	SYSTEM COINCIDENT DMD. - PHP	65,000	65,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	65,000	65,000.0
(68)	***SYSTEM COINCIDENT DMD. - BUTU***	***6,864***	***6,908***	***7,021***	***7,086***	***7,126***	***7,188***	***7,139***	***7,129***	***7,134***	***7,099***	***6,980***	***6,853***	***6,864.2***
(69)	SYSTEM COINCIDENT DMD. - RTP	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***-***
	SYSTEM COINCIDENT DMD. - EBS/RTR	***65,792***	***75,635***	***74,632***	***58,961***	***50,926***	***58,120***	***54,013***	***51,718***	***52,865***	***58,426***	***58,409***	***65,438***	***65,791.6***
(70)	SYSTEM COINCIDENT DMD. - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(71)	***SYSTEM COINCIDENT DMD. - INTERRUPTIBLE***	***67,170***	***72,379***	***63,109***	***68,361***	***78,672***	***77,543***	***78,786***	***73,835***	***88,393***	***68,787***	***84,433***	***60,490***	***67,169.8***
	SYSTEM COINCIDENT DMD. - PHP INTERRUPTIBLE													***-***
(72)	**TOTAL COINCIDENT DEMAND AT CUSTOMER METER**	***2,158,733***	***2,122,311***	***1,910,896***	***1,626,679***	***1,390,281***	***1,297,954***	***1,340,622***	***1,351,614***	***1,290,390***	***1,438,100***	***1,761,818***	***1,964,013***	***2,158,733.5***
(1)	**TOTAL COINCIDENT DEMAND AT GENERATOR**	***2,424,228***	***2,364,746***	***2,084,552***	***1,754,518***	***1,487,264***	***1,372,408***	***1,428,977***	***1,444,095***	***1,374,965***	***1,543,728***	***1,931,880***	***2,210,055***	***2,424,228.2***
(73)	**INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR**	***69,857***	***75,274***	***65,633***	***71,096***	***81,819***	***80,644***	***81,938***	***76,789***	***91,929***	***71,539***	***87,811***	***62,910***	***69,856.6***

NOVA SCOTIA POWER INC.

DETAILED LISTING OF C.O.S.S. INPUT INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2027

(IN THOUSANDS OF DOLLARS)

ALLOCATION FACTOR INFORMATION

	Calendar Month of System Peak	1												
		January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
	PHP INTERRUPTIBLE COINCIDENT DEMAND AT GENERA	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	**-**
(73)	VOLTAGE LEVEL DMD. REDUCTION SEC. - GENERAL													
(74)	VOLTAGE LEVEL DMD. REDUCTION SEC. - SM. INDUST.													
(75)	VOLTAGE LEVEL DMD. REDUCTION PRI. - MED. INDUST.													
(76)	LOSS FACTOR PERCENTAGE - SECONDARY													
(77)	LOSS FACTOR PERCENTAGE - PRIMARY													
(78)	LOSS FACTOR PERCENTAGE - TRANSMISSION													
(79)	DEMAND LINE LOSS ADJUSTMENT - DOMESTIC	185,738	168,565	117,551	85,603	60,439	41,781	49,175	56,256	45,336	62,264	108,969	178,648	1,160,325.8
(80)	DEMAND LINE LOSS ADJUSTMENT - SMALL GENERAL	8,852	8,655	6,150	4,209	3,293	2,949	3,567	3,164	3,414	4,037	5,642	7,553	61,483.6
(81)	DEMAND LINE LOSS ADJUSTMENT - GENERAL	43,405	40,025	28,754	20,490	16,623	15,164	18,549	17,234	18,782	21,150	30,093	34,787	305,056.4
(82)	DEMAND LINE LOSS ADJUSTMENT - LARGE GENERAL	3,013	2,944	2,357	2,024	1,740	1,932	2,124	2,063	2,169	2,092	2,363	2,687	27,507.9
(83)	DEMAND LINE LOSS ADJUSTMENT - SMALL INDUST.	5,183	5,167	3,568	2,634	2,810	2,228	2,883	2,408	2,465	3,097	3,731	4,803	40,978.2
(84)	DEMAND LINE LOSS ADJUSTMENT - MEDIUM INDUST.	5,665	4,467	3,378	2,929	3,018	2,389	3,162	2,458	3,062	3,262	4,308	3,856	41,952.2
(85)	DEMAND LINE LOSS ADJUSTMENT - LARGE INDUST.	4,412	4,466	3,238	3,018	3,058	2,592	2,974	2,887	3,366	2,952	4,395	4,138	41,495.9
(86)	*DEMAND LINE LOSS ADJUSTMENT - ELI 2P-RTP*	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	194	210	166	205	175	180	142	2,087	1,873	7,549.8
(89)	DEMAND LINE LOSS ADJUSTMENT - SHORE POWER	0	0	0	0	0	0	0	0	0	0	0	0	-
(90)	DEMAND LINE LOSS ADJUSTMENT - GEN. REPL.	3	6	3	-2	20	159	21	101	85	101	127	92	714.2
(91)	DEMAND LINE LOSS ADJUSTMENT - PHP	2,801	2,622	4,488	3,935	3,592	3,065	3,484	3,564	3,526	3,819	4,835	2,846	42,578.1
(92)	DEMAND LINE LOSS ADJUSTMENT -BUTU	685	641	528	463	423	361	410	420	415	450	569	696	6,060.8
(93)	DEMAND LINE LOSS ADJUSTMENT - RTP	0	0	0	0	0	0	0	0	0	0	0	0	-
	DEMAND LINE LOSS ADJUSTMENT - EBS/RTR	2,835	3,051	2,481	1,719	1,355	1,320	1,394	1,365	1,381	1,653	2,092	2,865	23,510.7
(94)	DEMAND LINE LOSS ADJUSTMENT - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(95)	***DEMAND LINE LOSS ADJUSTMENT - INTERRUPTIBLE***	***2,687***	***2,895***	***2,524***	***2,734***	***3,147***	***3,102***	***3,151***	***2,953***	***3,536***	***2,751***	***3,377***	***2,420***	***35,278.4***
(96)	***DEMAND LINE LOSS ADJUSTMENT - PHP INTERRUPTIBL***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	**-**
	TOTAL DEMAND LOSSES	265,495	242,435	173,656	127,839	96,983	74,454	88,354	92,481	84,574	105,629	170,062	246,042	
(97)														3CP
(98)	REQUIREMENTS - DOMESTIC	1,495,207	1,437,837	1,191,699	977,652	750,419	600,757	627,956	703,573	572,585	730,872	1,033,180	1,418,145	4,351,189.1
(99)	REQUIREMENTS - SMALL GENERAL	80,028	82,985	70,240	54,238	46,163	47,944	51,444	44,693	48,692	53,480	60,221	67,320	230,332.1
(100)	REQUIREMENTS - GENERAL	431,772	422,524	362,219	291,476	257,470	272,629	295,626	268,909	295,996	309,387	354,020	341,104	1,195,400.7
(101)	REQUIREMENTS - GENERAL LARGE	46,933	48,773	46,873	45,631	42,793	55,357	53,815	51,138	54,324	48,535	43,787	41,229	136,936.1
(102)	REQUIREMENTS - INDUST. TO 249 KVA	42,168	44,548	36,567	30,414	35,281	32,400	37,221	30,453	31,480	36,756	35,759	38,528	125,244.4
(103)	REQUIREMENTS - INDUST. 250-3999 KVA	57,598	48,202	43,515	42,620	47,820	43,956	51,551	39,236	49,363	48,813	51,826	38,642	144,442.3
(104)	REQUIREMENTS - INDUSTRIAL LARGE	81,796	88,132	76,845	81,262	89,922	88,865	90,054	85,535	100,746	81,802	97,127	75,564	245,491.8
(105)	REQUIREMENTS - ELI 2P-RTP	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	-
(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	67,801	67,622	139,488	138,935	138,592	138,065	138,484	138,564	138,526	138,819	139,835	67,846	203,268.8
(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	-
	REQUIREMENTS - EBS/RTR	68,626	78,686	77,113	60,680	52,282	59,439	55,407	53,083	54,246	60,079	60,501	68,303	215,615.6
(113)	REQUIREMENTS - EXPORT SALES	0	0	0	0	0	0	0	0	0	0	0	0	-
(114)	***INTERRUPTIBLE COINCIDENT DEMAND AT GENERATOR***	69,857	75,274	65,633	71,096	81,819	80,644	81,938	76,789	91,929	71,539	87,811	62,910	208,040.7
(115)	**MWH Sales**													
(116)	EHV - LIR													217,317.5
(117)	HV - LIR													149,380.9
(118)	HV - Municipal													67,806.0
(119)	Distribution BP Substation - LIR													32,210.3
(120)	Distribution BP Substation - Municipal													-
(121)	Distribution Primary Voltage - LIR													295,673.2
(122)	Distribution Primary Voltage - Municipal													56,024.4
(120)														
(121)	**Energy Line Losses**													
(122)	EHV - LIR													3.1%
(123)	HV - LIR													4.2%
(124)	HV - Municipal													3.8%
(125)	Distribution BP Substation LIR													4.4%
(126)	Distribution BP Substation - Municipal													4.2%
(127)	Distribution Primary Voltage - LIR													5.9%
(128)	Distribution Primary Voltage - Municipal													4.2%
(127)														
(128)	**Class Non-Coincident Dmd (at cutomer's meter)**													
(129)	EHV - LIR													33,243.3
(130)	HV - LIR													24,112.6
(131)	HV - Municipal													15,245.0
(132)	Distribution BP Substation - LIR													8,309.6
(133)	Distribution BP Substation - Municipal													
(134)	Distribution Primary Voltage - LIR													50,427.4
(135)	Distribution Primary Voltage - Municipal													14,918.0
(136)														
(137)	**System Coincident DMD**													
(138)	EHV - LIR													18,609.2
(139)	HV - LIR													20,236.9
(140)	HV - Municipal													16,511.5
(141)	Distribution BP Substation - LIR													4,727.9
(142)	Distribution BP Substation - Municipal													14,042.7
(143)	Distribution Primary Voltage - LIR													33,810.0
(144)	Distribution Primary Voltage - Municipal													14,042.7
(145)														
(146)	**Demand Line Losses**													
(147)	EHV - LIR													
(148)	HV - LIR													
(149)	HV - Municipal													
(150)	Distribution BP Substation LIR													
(151)	Distribution BP Substation - Municipal													
(152)	Distribution Primary Voltage - LIR													
(153)	Distribution Primary Voltage - Municipal													
(154)														
(143)														
(144)	**System Coincident 3CP DMD**													
(145)	EHV - LIR													60,986.8
(146)	HV - LIR													55,214.2
(147)	HV - Municipal													50,924.5
(148)	Distribution BP Substation - LIR													15,951.7
(149)	Distribution BP Substation - Municipal													-
(150)	Distribution Primary Voltage - LIR													109,978.9
	Distribution Primary Voltage - Municipal													44,881.9
	PHP - MWh Loss Factor	2.536%	2.524%	2.552%	2.390%	2.328%	2.312%	2.247%	2.129%	2.280%	2.329%	2.507%	2.418%	
	PHP - Peak kW Loss Factor	4.309%	4.034%	3.324%	2.915%	2.661%	2.271%	2.581%	2.640%	2.612%	2.829%	3.582%	4.378%	

NON-CONFIDENTIAL

Request IR-8:

Reference: **N-1, ELID Application, page 7.**

Preamble: **The Application indicates that the ELID will apply to all ELID consumption above the Subject Energy Amount ("SEA") related to the PHP Goose Harbour Lake wind supply.**

(a) **Please confirm that the ELID tariff would apply to energy delivered in excess of the SEA, from hour to hour. If not, please explain.**

(b) **Please confirm that the COSS modelling presumes that the ELID energy is the total energy consumed under the ELID supply and does not have a price distinction or unique characteristics as compared to energy supplied to any other class in the COSS (except losses). If not confirmed, please explain in detail.**

(c) **Under the energy supply assumed for ELID, please discuss the risk of an adverse economic consumption pattern in the supply delivered under the ELID, as compared to broad energy consumption for other classes. Specifically, if the ELID supply contains little delivery in high wind hours (which are generally lower cost or easier for NSPI to serve) but contains primarily energy delivered in low wind hours (which are the hours of generally higher cost to serve for NSPI, or more difficult to secure supply), is the broad COSS assumption - that ELID energy and other class energy are non-distinguishable - appropriate? If yes, please explain in detail. If NSPI disagrees with any of the stated presumptions in this question, please explain as part of the response.**

(d) Please confirm that ELID load is expected to operate at an approximate 20% load factor by 2027 (160 MW peak, per N-1 page 5, and 304 GWh per page 3). If not, please indicate the assumed customer-specific annual load factor for ELID supplies.

Response IR-8:

(a) Confirmed.

(b) The Cost of Service Study (COSS) modeling assumes PHP's total forecast energy, net of the forecast production from the Goose Harbour Lake Wind Farm is consumed under the ELID Tariff at the levelized load. Within the COSS, it is assumed the wind farm production begins in 2027.

(c) The ELID Tariff assumes the optimization of PHP load in order for PHP to receive the Dispatchable Rider (DR) credit. The DR credit is expected to incentivize PHP to shift demand into the lower cost hours and avoid higher cost hours, similar to how the Extra Large Industrial Active Demand Control (ELIADC) Tariff works currently. If PHP load requirement is significantly higher than the forecast used when setting the COSS and rates in the General Rate Application (GRA), then PHP could run through potentially higher cost hours, assuming NS Power has the ability to serve the customer during this period. The DR credit is designed to incentivize PHP to shift their demand to more economic times. As more wind generation is added to the system, NS Power expects there will be fewer hours of low wind generation, which further reduces the risk of PHP's energy consumption pattern causing an adverse impact on economic consumption pattern.

(d) Confirmed.

Request IR-9:

NSPI states at page 7 that the ultimate energy charge is subject to change based on the outcome of the ongoing Court proceedings regarding FLG2 responsibility. Please provide an analysis quantifying the impact on Large Industrial and Medium Industrial customers if PHP is found not responsible for FLG2 costs, and the associated reallocation of those costs.

Response IR-9:

Nova Scotia Power Maritime Link's (NSPML) forecast assessment to NS Power ($200.5 million in 2026 and $203.9 million in 2027) includes $41.5 million in 2026 and $40.6 million in 2027 related to interest and principal on the $500 million Federal Loan Guarantee 2 (FLG2). The full cost components are provided in Figure 26 of the 2026–2027 GRA (M12451).

Using the original cost-allocation methodology from the GRA, NS Power has prepared an analysis of the impacts should PHP be found not responsible for FLG2 costs. Under this scenario, the FLG2 portion of the assessment is reallocated to the remaining customer classes in accordance with the original methodology. The resulting impacts for all rate classes are summarized in **Table 1**, below. Please also refer to NSEB IR-1 for a status update of the court proceedings regarding FLG2 cost responsibility.

Table 1 – FLG2 Cost included in Maritime Link Assessment Cost

Rate Class	2026			2027		
	As filed in GRA (M12451)	If PHP is not Responsible for FLG2 Costs	Difference	As filed in GRA (M12451)	If PHP is not Responsible for FLG2 Costs	Difference
Residential	22,942,582	24,459,478	1,516,895	23,197,207	24,030,583	833,376
Small General	1,376,759	1,456,726	79,967	1,420,507	1,467,069	46,562

REDACTED

Rate Class	2026			2027		
	As filed in GRA (M12451)	**If PHP is not Responsible for FLG2 Costs**	**Difference**	**As filed in GRA (M12451)**	**If PHP is not Responsible for FLG2 Costs**	**Difference**
General Demand	8,208,461	8,653,486	445,025	8,125,533	8,377,580	252,046
Large General	1,176,134	1,230,393	54,260	1,175,010	1,207,380	32,370
Small Industrial	908,530	954,909	46,378	917,746	944,918	27,172
Medium Industrial	1,421,477	1,484,214	62,737	1,330,467	1,364,728	34,261
Large Industrial	2,212,039	2,310,701	98,663	2,208,036	2,267,015	58,979
PHP ATL Tariff	2,357,394	-	(2,357,394)	1,315,071	-	(1,315,071)
Municipal	503,282	535,989	32,708	511,992	529,937	17,945
Unmetered	262,043	274,311	12,268	265,490	272,870	7,380
BUTU	[redacted]					
GRLF						
1P-RTP						
ELIADC						
Shore Power						
EBS						
Grand Total	**41,500,000**	**41,500,000**	**0**	**40,600,000**	**40,600,000**	**0**

1

NON-CONFIDENTIAL

Request IR-10:

Reference: N-1, ELID Application, Page 8, lines 11-17.

> **As noted in the SA, for 2026 and 2027, the proposed interruptible credit applicable to PHP is the same as proposed for the LIIR: $7.638 per kVA and $7.667 per kVA of interruptible service for 2026 and 2027, respectively. It is important to note that this is a significantly lower figure than would be applicable to PHP had the credit been developed in accordance with the Company's established practice for pricing of the interruptible credit ($13.107 per kVA demand coincident with system peak). Subject to a Board Decision in this matter, it is anticipated the ELID interruptible credit will be revisited in the next GRA.**

(a) Please confirm what PHP's interruptible credit would be if the "established approach" was used for determining the credit and confirm the cost variance anticipated for 2026 and 2027.

(b) Please provide all supporting evidence to support the calculation in (a).

Response IR-10:

(a) Confirmed. The interruptible credit would be $13.107 per kVA, as provided in the cited extract. Please also refer to Synapse IR-4 part (c).

(b) Please refer to footnote 5 on page 8 of the Application. The $13.107 per kVA is equivalent to the 57,000 kW of interruptible at time of winter coincident system peak, adjusted for demand losses (59,446 kW), multiplied by the per kW cost of a peaker, and converted to a kVA charge.

CONFIDENTIAL (Attachment Only)

Request IR-11:

Reference: N-1, ELID Application, Page 8 lines 19-26.

> **With respect to the SA priority interruptible service provisions, the Company's initial analysis of the priority interruptible service has determined the primary direct value of priority interruptibility is to reduce risk of interruption to other interruptible customers. However, in light of the size of this resource and access to it for many years, the potential negative effect of losing this tool during a period of system transformation, the recognized benefits of the dispatch of the PHP load by NSPI on system reliability, and the relatively low cost of acquiring priority interruptible service (approximately $500,000 annually as modeled in the GRA COSS), the Company considers this to be an area that requires more review and is premature to discontinue.**

(a) Please provide all data or internal documentation making up NSPI's "initial analysis" of the priority interruptible service, including details on the interruptions determined to be avoided.

(b) Please provide a copy of NSPI's internal interruptible protocols, directions and operating procedures.

(c) Please provide the economic analysis supporting the conclusion that the priority interruptible service provides approximately $500,000 in annual value to NSPI. Please provide all underlying data, assumptions, and PLEXOS or PortOps modelling results used to arrive at this figure.

(d) Please explain what would be "premature to discontinue" where no priority interruptible service compensation is currently in place?

Response IR-11:

(a) Please refer to Attachment 1. Please also refer to SBA IR-2 part (i).

(b) The Nova Scotia Power System Operator internal interruptible procedures are found in operating guideline 1OP-016 Capacity and Energy Emergency Procedure. Please refer to Confidential Attachment 2.

(c) Per the cited extract, NS Power has not undertaken an analysis to quantify the value of Priority Interruptible (PI) service. This and evaluation of the reliability benefits that dispatch of PHP load provides to the system is work that is proposed to be undertaken prior to the next General Rate Application. Please refer to NSEB IR-2.

(d) In accordance with the ELIADC Tariff, PHP currently provides PI service and has for many years under predecessors to the ELIADC Tariff. The Company considers it "premature to discontinue" PHP's commitment to providing PI service and this would likely be the outcome of not compensating PHP for maintaining this commitment. It is the effect of this on the system and other customers in general and Large Industrial Interruptible Rider customers in particular that needs to be evaluated and the results of this evaluation reviewed with customers before a decision should be made to discontinue this long-time service commitment. Please also refer to NSEB IR-2, SBA IR-2 part (i), and IG IR-13.

DRAFT FOR DISCUSSION PURPOSES ONLY



Port Hawkesbury Paper Above-the-Line Tariff Development: Priority Interruption

October 2025

PHP ATL Tariff Development – Priority Interruption

- These slides have been prepared for discussion with Port Hawkesbury Paper (PHP) and form the basis of NS Power's current understanding of Priority Interruption.
- The information presented is directional and nonbinding and is subject to change if better information becomes known.
- This deck is provided in DRAFT FOR DISCUSSION PURPOSES ONLY; NS Power welcomes input and feedback from PHP.

DRAFT FOR DISCUSSION PURPOSES ONLY

PHP ATL Tariff Development – Priority Interruption

- Development of the PHP ATL Tariff application requires an assessment of:
  1. The potential value to the NS Power system of PHP providing priority interruptible service for all load greater than its proposed 8 MW firm subscription; and
  2. Identification of customers, if any, that benefit from the Priority Interruptible service offered by PHP.

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Background – What is Interruptible Load?

- The value of interruptible load to the System Operator is its ability to alleviate capacity shortfall in 10-minutes, a period rooted in reliability standards which require returning interties to scheduled values within 15-minutes of a resource contingency in the balancing area.
- Priority interruptible load is at the top of the interruptible rank-order, being chosen first to help address capacity shortfall on the power system.

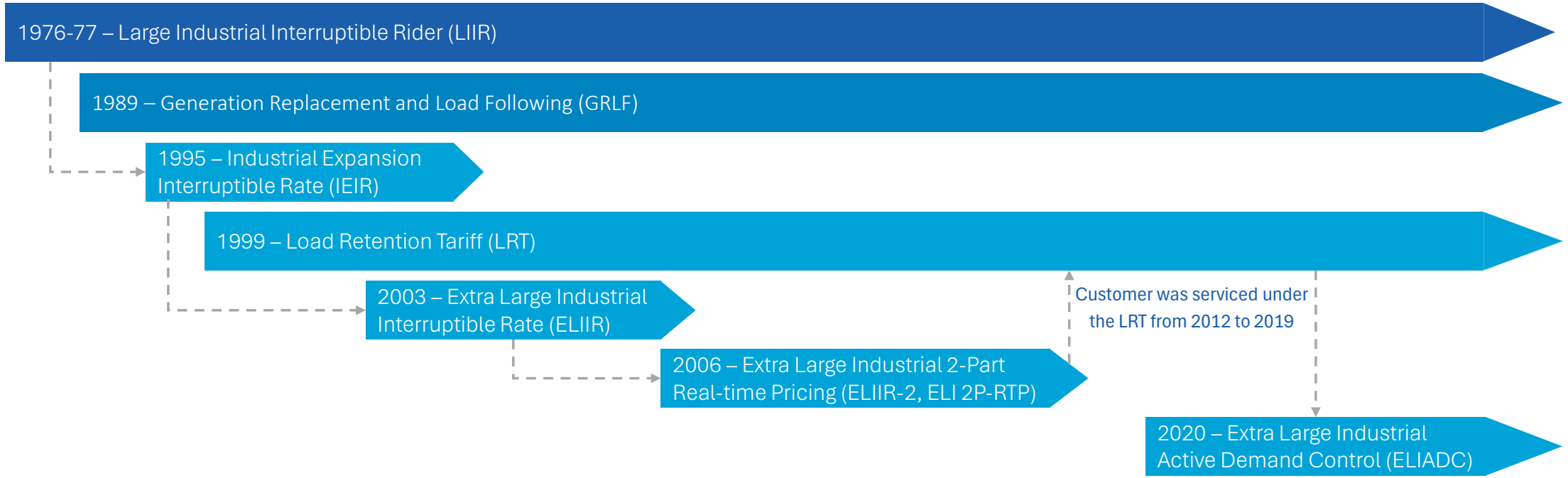
Background – Value of Interruptible Load

- Interruptible load is non-firm load which NS Power excludes from long-term resource planning.
- Interruptible load is served when the energy is available on the system. If a capacity shortfall occurs, service to firm load customers is prioritized over non-firm (interruptible) load customers and the non-firm load customers may be interrupted.
- Capacity shortfall can result in a shortage of operating reserve. Interruptible customers equipped with Telemetry & Control can be included in the System Operator's real-time reserve metrics, thus may avoid being interrupted during periods of reserve deficiency.

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Background – Evolution of Priority Interruptibility in NS Regulatory Context

Since 1976, interruptible service has evolved from a single "Industrial Interruptible Rate" into a mix of above-the-line (ATL) and below-the-line (BTL) rates, including:



* dotted lines denote Tariffs servicing extra large industrial (including PHP predecessors) over time; dates indicate when the Tariff was approved/made available

** for internal team review, more details on the regulatory background for priority interruptibility can be found, here: Regulatory Background re. Priority Interruptibility.docx. Input is welcome re. content of this and the next slide.

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Background – Justifications & Cost Allocation for Priority Interruptibility

ELIIR (introduced in 2003) – M05656

- Designed to:
  - enhance operational flexibility by allowing more immediate access to large blocks of interruptible load;
  - reduce fuel and purchased power costs through economic interruptibility, limiting the use of peaking combustion turbine (CT) units or CT replacement purchases;
  - increase the utilization of assets by providing incentives to large customers (at the time, just Bowater and Stora Enso) to operate at high load factors; and
  - improve customer satisfaction by lowering total operating costs and providing some customers with increased control of energy costs.
- Priority status granted to SEB (Stora Enso & Bowater) over other interruptibles (second to GRLF).
- Value exchange: higher interruption risk accepted for lower rates, no explicit premium.

ELIIR-2 (introduced in 2006) – M05550

- Board Decision stated priority interruptibility has value for:
  - Historical value and system-wide benefits.
  - System reliability ("keeping the lights on")
  - Planning flexibility and avoided peaking capacity
  - Reduced interruption risk for other interruptible customers
- The Board provided "The Board agrees that priority interruptibility was part of the original "value proposition" of ELIIR. For stability reasons it should continue [...]" (emphasis added)
- Further, the Board's Decision introduced explicit 15% premium for priority interruptibility, while acknowledging lack of precise quantification to arrive at the 15%
  - The Board further provided "since priority interruptibility is of value to all other customers, its cost should be allocated to all other customers."

* for internal team review, more details on the regulatory background for priority interruptibility can be found, here: Regulatory Background re. Priority Interruptibility.docx. Input is welcome re. content of this and the prior slide.

Current Order of Interruptibility

As provided in the Extra Large Industrial Active Demand Control Tariff:

- In the event an interruption call is required in order to avoid shortfalls in system electricity supply, interruptible load will be called upon to provide capacity to NS Power in the following order:
    1. Generation Replacement and Load Following (GRLF) Tariff;
    2. Extra Large Industrial Active Demand Control Tariff;
    3. Shore Power Tariff; and
    4. Interruptible Rider to the Large Industrial Tariff.

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Value Assessment – Illustrative Example 1

- Scenario – NSPSO is reserve deficient and experiences an unexpected loss of a large generator in the NS balancing area resulting in a contingent flow of power from NB to NS on the intertie.
- Under NERC reliability standards, the NSPSO has 15-minutes (5-minutes for the operator to assess the situation and 10-minutes to activate corrective measures) to return the intertie flow to zero.
- With the 10-minute operating reserve deficiency, load management procedures are implemented, shedding interruptible customers.
- There is no incremental value to the power system for one class of interruptible customer interrupting ahead of another – the value to the system resides in the load relief provided in 10-minutes (the same criteria applicable to all interruptible customers).

Value Assessment – Illustrative Example 2

- Scenario – NSPSO experiences a capacity shortfall and reserve deficiency due to load exceeding forecast, resulting in the need to shed interruptible customers.
- NSPSO implements load management procedures, interrupting GRLF and then ELIADC customers.
- Sufficient load relief is obtained such that interruption of lower rank-order customers is not required, protecting Shore Power and Large Industrial Interruptible Customers from the need to interrupt.
- The capacity shortfall and reserve deficiency are addressed without the need to interrupt some customer groups.
- There is no incremental value to the power system for interrupting one group of customers ahead of another; however, the lower rank-order customers avoid interruption, receiving the benefit of interruption of higher rank-order customers.

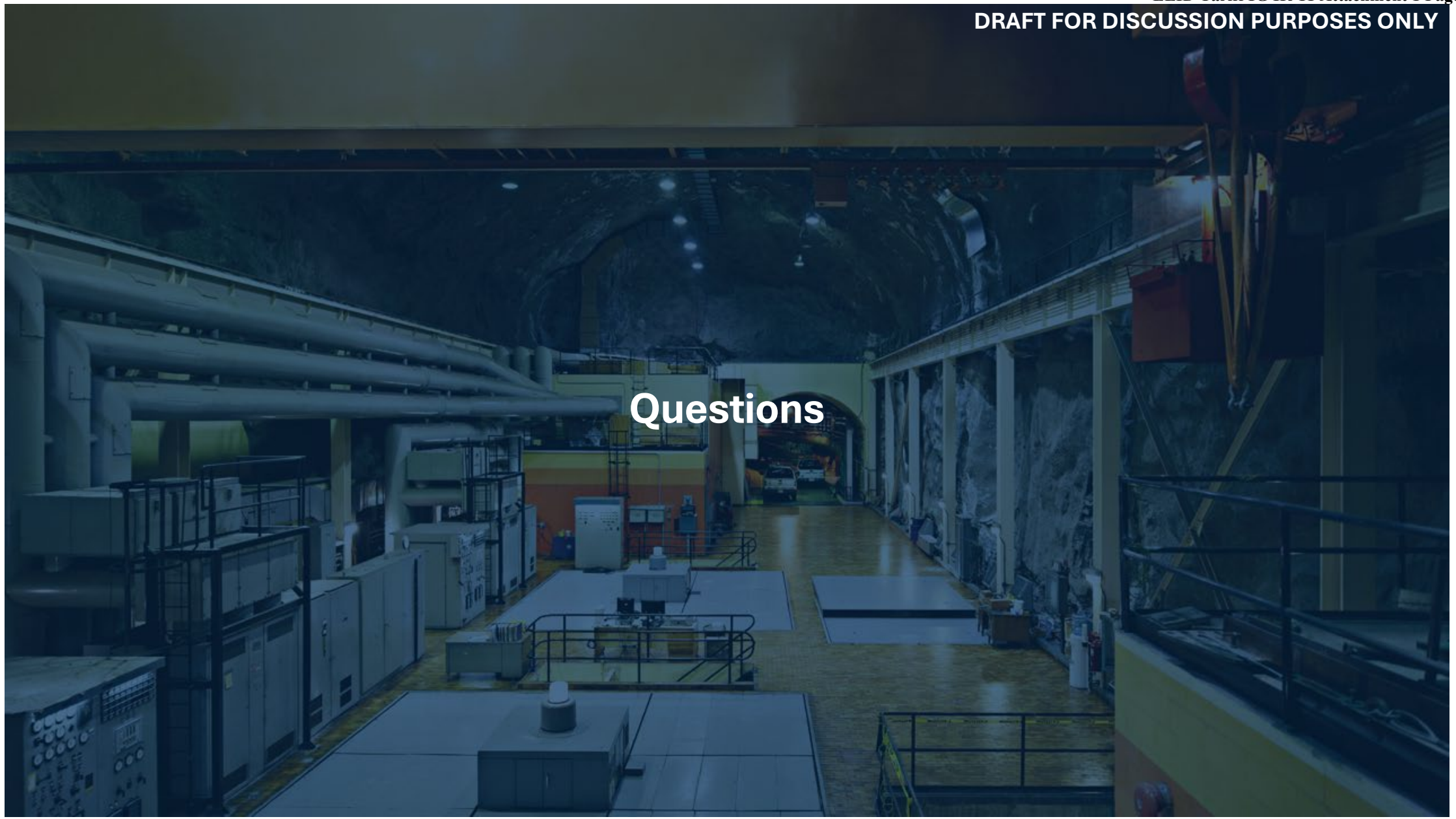
Conclusions

- NS Power concludes that there is no system need or benefit for Priority Interruption – all forms of 10-minute interruptible load provide the same level of load management capability.
- There may be benefit provided by higher rank-order customers protecting lower rank-order customers from more frequent interruption; however, this benefit does not accrue to all customers, rather only to those experiencing less interruptions.

Recommendation

- Review conclusions with PHP to determine whether Priority Interruption services should be maintained.

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ELID Tariff IG IR-11 Attachment 2 has been removed due to confidentiality.

Request IR-12:

(a) Where PHP's load under ELIADC was optimized along with other supply resources in the development of the day-ahead dispatch plan to provide the least cost dispatch of energy and ancillary services for customers, is it expected that ELID would operate any differently? If so, please explain.

(b) Please confirm that in the development of the day-ahead plan, during hours when the margin between generation plus reserve and load is small, PHP load will be economically dispatched down and therefore be unavailable for Operating Reserve. If NSPI disagrees, please explain.

(c) Please confirm that ELID DR gives NSPI full authority to dispatch PHP up and down dynamically at all times, including during system peak? If not, please explain.

(d) Please confirm that NPCC Directory 5 Operating Reserve Requirement 7 indicates that "loads that are already counted in other demand response programs and would result in double counting the same capacity" shall not be counted as synchronized reserve, ten-minute reserve or thirty-minute reserve, and in what circumstances does NSPI consider that PHP will be available? Please provide historic examples.

Response IR-12:

(a) PHP load under the ELID Tariff is expected to be optimized on a day-ahead and intra-day basis in the same way it is optimized under the Extra Large Industrial Active Demand Control (ELIADC) Tariff.

(b) Confirmed. In general, in day-ahead and intra-day planning, PHP load will be economically dispatched down during hours when the margin between generation plus reserve and load

is small. In these hours, PHP typically will not have load available to provide operating reserve, nor be available for interruption.

(c) Like Active Demand Control (ADC) in the ELIADC Tariff, the Dispatchable Rider (DR) in the ELID Tariff provides NS Power with the capability to dispatch PHP up and down dynamically at all times, including during system peak, provided such changes fall within the agreed Operating Mode Characteristics Schedule, the final communicated PHP shutdowns, and the ADC Operating Procedure. However, under the Operating Protocols for DR which remain under development with PHP, PHP will have the right to refuse such dispatch direction, subject to the System Operator approval. Please refer to Attachment 1 for the latest draft of the ELID Tariff Operating Protocols, in redline to the ELIADC Tariff Energy Supply Protocol. Section 11 of the draft Dispatchable Rider attached remains under review by NS Power and PHP as to whether cause code reporting is necessary or helpful in light of the mechanism for determination of the DR credit. For the reasons provided in IG IR-19 parts (b-c), the Company is proposing the Operating Procedures not be subject to Board approval.

(d) NS Power confirms that Northeast Power Coordinating Council Directory 5 Reserve includes requirement R7, reproduced as follows:

> R7. A Balancing Authority shall not count synchronized reserve, ten-minute reserve, or thirty-minute reserve from loads that are already counted in other demand response programs and would result in double counting the same capacity.

In real-time, Nova Scotia Power System Operator (NSPSO) considers that PHP is available for operating reserve anytime it is operating above house-load (that required to meet PHP's firm requirement without limiting generation from the biomass facility). Under the proposed ELID tariff, this would generally be anytime it is operating at a load level above house load as defined by its stepwise operating mode characteristics. When operating in

these modes, the equipped real-time load telemetry automatically includes it in NSPSO's reserve metrics, thus there is no double-counting of PHP as a dispatchable versus interruptible load.

Should PHP be dispatched down, the NSPSO reserve metrics would update automatically, reflecting the reduction in load and corresponding reduction in operating reserve available from PHP.

Historic examples would not be useful because the design of NSPSO's reserve calculation, as described above, is such that actual PHP load is updated in reserve metrics in real-time.

DRAFT – EXTRA LARGE INDUSTRIAL ~~ACTIVE DEMAND CONTROL~~DISPATCHABLE TARIFF

Schedule 1: ~~Active Demand Control Energy Supply Protocol~~Dispatchable Rider Operating Procedure

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Part A – Definitions

~~**ADC**: Active Demand Control.~~

~~**ADC~~ Dispatchable Rider Operating Procedure (Operating Procedure)**: This ~~P~~procedure document maintained by Nova Scotia Power System Operator (NSPSO) and Nova Scotia Power Energy & Risk Management (ER&M) that describes the operation and usage of ~~ADC~~the Dispatchable Rider for the NSPSO for Current Hour, Operating Hour 1 & Operating Hour 2, as well as the Dispatchable Rider Credit Calculation.

CBL: Customer Baseline Load. A modeled scenario in which PHP's actual load is replaced by a high load factor profile. In the construction of the CBL scenario, the total number of annual full-day outages required to reach equivalent annual energy demand will be randomized throughout the year to simulate base load customer behaviour.

~~**CBL & ADC Benefit~~Dispatchable Rider Credit Calculation**: Process maintained by Nova Scotia Power (NS Power) to calculate the ~~CBL Energy Charge, forecasted ADC benefit and~~ actual ~~ADC benefit~~Dispatchable Rider Credit as compared to the CBL pursuant to the Extra Large Industrial Dispatchable (ELID) Tariff.

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

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

Dispatchable Rider: Under the Dispatchable Rider (DR), NS Power will be able to actively manage the Customer's load in accordance with the terms and conditions to be set out in the Dispatchable Rider Operating Procedures.

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

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

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

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

Intra-Day Demand Schedule (~~ADC~~DR Schedule ~~4~~3): An hourly demand profile that includes all Dispatchable Hours for a consecutive ~~24~~48-hour duration. This will be provided by NS Power as a forecast to Port Hawkesbury Paper LP (PHP) and NSPSO for the upcoming period. NSPSO will confirm the schedule and only change dispatch if required for a change in system conditions.

Monthly Demand Schedule (~~ADC~~DR Schedule 1): A monthly, indicative, demand profile that includes a maximum and minimum demand profile for all months of the year, or all remaining months of the year if a system rerun is required. These forecasts will be performed ~~annually~~quarterly and updated as required by NS Power. Refer to Part B. The results of these runs will be presented and shared with PHP as ~~ADC~~DR Schedule 1.

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

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

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

NSPSO: Any Nova Scotia Power System Operator function.

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

PHP: Port Hawkesbury Paper LP.

Seven Day Demand Schedule (~~ADC~~DR Schedule ~~3~~2): An hourly demand profile produced and co-optimized as part of the system by NS Power each business day. The Seven Day Demand Schedule includes all Dispatchable Hours, starting 00:00 for the upcoming business day, for a 168-hour duration.

Tariff: The Extra Large Industrial ~~Active Demand Control~~Dispatchable Tariff.

~~**Weekly Demand Schedule (ADC Schedule 2)**: An annual, indicative, demand profile that includes a maximum and minimum demand profile for each week of the year or all remaining weeks of the year,~~

~~if a system rerun is required. This will inform the development of the Seven Day Demand Schedule. These forecasts will be performed annually and updated as required by NS Power.~~

Part B – Protocol Forecasting and Operation

(1) ~~Annually, no later than the seventh business day of November~~Quarterly, NS Power will forecast the Monthly Demand Schedule, ~~Weekly Demand Schedule,~~ and monthly and weekly limits based on PHP's demand forecast ~~for the upcoming year (January 1 to December 31)~~. PHP will provide balance of year and year ahead load forecast quarterly or by exception, if required. The results of these forecasts will be published to PHP and NSPSO in ~~ADC~~DR Schedule~~s~~ 1 ~~& 2~~. As and when required during the year, NS Power will reforecast the Monthly Demand Schedule ~~and Weekly Demand Schedule~~ and update ~~ADC~~DR Schedule~~s~~ 1 ~~& 2~~. The values in ~~ADC~~DR Schedule~~s~~ 1 ~~& 2~~ will bound the daily forecast runs used to create the Seven Day and Intra-Day Demand Schedules.

(2) On a daily basis (non-statutory holiday weekdays), NS Power will provide PHP and NSPSO with a Seven Day Demand Schedule that is optimized as part of the NS Power system day-ahead planning process. PHP's demand will be co-optimized as part of the full NS Power portfolio. As part of this co-optimization:

(a) With respect to forecast PHP annual capital shutdowns, PHP will provide a minimum of one month's advance notice of the timing and duration of the shutdowns;

(b) With respect to forecast NS Power annual capital shutdowns of Power Boiler 3 (PB3), NS Power will provide a minimum of three months' advance notice of the timing and duration of the planned shutdowns and will update PHP on any changes as soon as practically possible; and

(~~b~~c) With respect to forecast PHP regular maintenance shutdowns, PHP will provide a minimum of seven days advance notice of the timing and duration of the shutdowns, unless urgent repairs are required and, in this instance, PHP will notify NS Power as soon as practically possible. If less than seven days advance notice is provided by PHP, NS Power is not obligated to comply.

(3) From time to time, a request may be made to PHP to adjust their daily demand from the Seven Day Demand Schedule in anticipation of significant events. An example of this would be a weather event that is forecasted. Such requests must fall within the agreed Operating Mode Characteristics Schedule and the~~e~~is ~~ADC~~ Operating Procedure.

(4) Intra-Day, no later than the start of Hour 1, NS Power will provide PHP and NSPSO with an updated Intra-Day Demand Schedule when a dispatch change is required. This request will supersede the previously submitted requests.

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

~~(6) As noted in the Tariff, if, during the current year, NS Power determines that there are significant adverse differences between the CBL Energy Charge (as defined in the Tariff) and the incremental costs of service, NS Power, with approval of the NSUARB, can adjust the rate on a prospective basis as provided for in the Tariff. In such circumstances, NS Power shall also update and communicate its expected forecast of ADC benefit for the remainder of the year.~~

(~~7~~6) NS Power, NSPSO and PHP will exchange the following information on a confidential basis through the methods described below:

~~7.1.~~6.1. Intra-Day Demand Schedule (~~ADC~~DR Schedule ~~4~~3) – NS Power;

~~7.2.~~6.2. Seven Day Demand Schedule (~~ADC~~DR Schedule ~~3~~2) – NS Power;

~~7.3. Weekly Demand Schedule (ADC Schedule 2) – NS Power;~~

~~7.4.~~6.3. Monthly Demand Schedule (~~ADC~~DR Schedule 1) – NS Power;

~~7.5.~~6.4. Nova Scotia's ~~B~~base load hourly forecast and actual real-time load – NSPSO;

~~7.6.~~6.5. Nova Scotia's aggregate hourly wind forecast and actual real-time total wind generation – NSPSO;

~~7.7.~~6.6. PHP hourly pulp storage levels – PHP; and

~~7.8.~~6.7. PHP discrete line operation (i.e. what lines are in and out of service in a period) – PHP.

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

~~business priorities. Any use of the data for purposes beyond operational preparedness can result in the suspension of the data sharing.~~

(~~8~~7) On an annual basis, NS Power will calculate the actual ~~ADC benefit~~Dispatchable Rider Credit consistent with the ~~CBL & ADC Benefit~~Dispatchable Rider Credit Calculation. The actual system conditions that occurred throughout the year will be employed to calculate the system cost to serve PHP at the CBL, with the difference between this and NS Power's system cost based on PHP actual load levels credited to PHP.

Part C – Conditions

(9) Subject only to reasons of health, safety, environmental, system reliability, equipment failures, and Force Majeure events, PHP must not deviate from the NS Power/NSPSO final demand schedule. ~~NS Power/NSPSO must comply with the weekly demand requirements as determined by the Weekly Demand Schedule. In the situation where the Weekly Demand Schedule requirements are not complied with, NSP/NSPSO will work collaboratively with PHP to address the discrepancy.~~

(10) Following any health, safety, environmental, system reliability, equipment failures, or Force Majeure event, PHP and NS Power will use commercially reasonable efforts to restore their applicable operation to normal as soon as possible and without undue delay. In such circumstances, PHP will advise NS Power as soon as possible of any change in availability of PHP's operating modes to allow NS Power to adjust its dispatch schedules accordingly. PHP and NS Power will maintain, ~~as~~at a minimum, hourly contact with each other in the hours following Force Majeure events to keep each other aware of the other's status.

(11) In the case of ~~NS Power or~~ PHP's inability to follow the dispatch plan ~~that triggers one of the circumstances as set out in Appendix 1~~, the timing, magnitude, and reason for the deviation will be tracked and noted by NS Power/NSPSO through the use of cause codes. ~~This Appendix may be updated by agreement between NS Power and PHP if other circumstances arise that require variances from the scheduled dispatch to be tracked. Updates to this Appendix will be filed with the NSUARB.~~

(12) Subject to available generation or load, as the case may be, efforts will be made to reconcile variances in a timely manner, including by NS Power and PHP mutually agreeing to deviate from the previously agreed Operating Mode Characteristics Schedule, with the goal of achieving similar system costs and service to ~~the Mill~~PHP as would have been achieved if the original dispatch had been followed.

~~(13) The overall impact on system costs (if any) for the tracked deviations will be initially estimated on a quarterly basis, and assessed at the end of the year by NS Power. If a cost is determined, the ADC credit payment to PHP will be adjusted accordingly.~~

(~~14~~13) PHP, NS Power, and NSPSO shall maintain a scheduling and/or operations team available to each other on a continuous 24 hour, 7 days a week basis.

(~~15~~14) PHP's scheduling and operations team shall be empowered with the authority to acknowledge and adjust PHP's demand on behalf of PHP for the supplied Demand Schedule.

(~~16~~15) This ~~Protocol~~Operating Procedure does not supersede any requirement or obligation as defined in both the NS OATT (including the Standards of Conduct) and NS Market Rules. If a change to either the NS OATT and/or NS Market Rules occurs, this ~~Protocol~~Operating Procedure will be updated to reflect any changes, if applicable.

(~~17~~16) ~~For the purposes of planning, PHP will provide NS Power and NSPSO with its expected annual capital outage timing. This data will be provided in a timely manner, to be included in the NS Power/NSPSO annual planning process.~~ The parties will work collaboratively to co-optimize the timing of PHP outages to provide the best fit for the system while respecting PHP's limitations and requirements consistent with Part B, section 2.

(~~18~~17) All energy dispatch decisions as they relate to system demand will be performed at the sole discretion of NS Power and/or NSPSO. This includes, but is not limited to, generation dispatch levels, unit commitments, outage planning and/or import/export energy.

(~~19~~18) The dispatch of PHP demand level will be performed by NS Power and/or NSPSO and must fall within the agreed Operating Mode Characteristics Schedule and the~~e~~is ~~ADC~~ Operating Procedure.

Part D – Operating Mode Characteristics Schedule

For the purpose of planning, dispatch and forecasting, PHP's loading levels will be separated into seven (7)~~9~~ distinctive operating modes. Only one mode will be able to operate at any given time.

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

NSPSO will be required to dispatch PHP's load consistent with the Operating Mode Characteristics Schedule, including the maximum and minimum limits in ~~ADC~~DR Schedule~~s~~ 1 ~~& 2~~.

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

The~~is~~ Operating Procedure, including the Operating Mode Characteristics Schedule, ~~will be initially developed by PHP in consultation with NS Power and~~ can be changed from time to time by agreement of PHP, NSPSO, and NS Power.

Appendix 1

~~Circumstances in which Variances from Scheduled Dispatch Will Be Tracked~~Cause Codes

~~The variance from the scheduled dispatch results in:~~

~~A change in NS Power unit commitment(s)~~

~~A need for NS Power to rebalance a fuel position~~

~~The redispatching of generation from Wreck Cove~~

~~A reduction in the value of an NS Power export or import opportunity~~

~~A condition of Excess Energy~~

- ~~NS Power/NSPSO is forced to dispatch PHP outside the Operating Mode Characteristics Schedule~~**Cause Code 1 (PFL)** – PHP failure to meet dispatch due to equipment or process constraints.

- **Cause Code 2 (PNA)** – PHP-initiated request for a new dispatch level which NS Power or NSPSO agrees to.

- **Cause Code 3 (PDN)** – PHP decision to vary from dispatch.

CONFIDENTIAL (Attachment Only)

Request IR-13:

Reference: M12184, Application for a Successive Term for ELIADC, N-4, NSPI (BW) RIR- 11:

BW Request IR-11:

Please refer to Exhibit N-1, page 9 lines 5 to 7, where NSPI states: "When there is a loss of supply contingency or high load conditions, the ability to dispatch down PHP in a timely manner has helped reduce the number of occasions when NS Power has to declare an Energy Emergency Alert situation."

Please identify each occasion that PHP has helped NSPI avert an Energy Emergency situation since the ELIADC tariff has been in place. Please include all supporting materials.
Response IR-11:

The statement in Exhibit N-1, page 9 lines 5 to 7 is based on operational experience. NS Power does not track potential instances of Emergency Energy Alert situations, which were avoided by being effectively managed by supply and demand resources. When 10-minute reserve drops below thresholds, the Energy Emergency Response Procedure is activated which triggers NERC Energy Emergency Alerts and the process of sending Advisories, then Alerts, and if necessary, interruption notifications. There are a number of occasions when Advisories, Alerts, and LIIR Interruptions occurred in the past number of years. PHP would have been dispatched down to minimum load for these occasions.
[emphasis added]

(a) In the above extract, NSPI states PHP is dispatched down to minimum load when the Energy Emergency Response Procedure is activated. Please confirm this means that there is no load left for PHP to interrupt in such circumstances. If not, please explain.

(b) During the period the ELIADC has operated, please provide in graphic, and tabular format with narrative explanation, for each instance of load constraint where NSPI alerted and called upon interruptible customers.

(i) Include a description of the system at the time, the timing of alerts and calls for interruption, whether customers were held in reserve or physically interrupted, the customers held/interrupted and each of their contributions to the reduction in load. Identify each customer by "customer A, customer B etc." and separately identify PHP.

(ii) In each case where Interruptible customers have been provided an Alert and/or called on to interrupt (or be held in reserve), provide a timeline showing the dispatch of NSPI's resources, including PHP load in response to NSPSO directions and identify any specific alerts and calls under the interruptible portion of the ELIADC tariff.

(c) Were there any interruptions called where PHP load was not available to be dispatched down, having already been reduced, or where PHP elected to operate regardless? If so, please explain.

(d) Were there instances where PHP elected to operate through the ADC dispatch direction and it was called on under the priority interruptibility provisions? Please explain.

(e) Were there instances where PHP's load was above minimum house load but interruptible customers were called on? Please explain and provide details of each instance.

(f) Please provide particulars of each time that PHP was called on for interruption under the interruptibility provisions of the ELIADC, separate and apart from having been dispatched down?

(g) Please identify each year in which priority interruptibility has been a component of the tariff under which PHP (or its predecessor owners of the mill) has taken service and specify the applicable tariff in each case.

Response IR-13:

(a) Confirmed. In general, when PHP has been dispatched down to minimum load when the energy emergency response portion of the Capacity and Energy Emergency Procedure has been activated, there is no load left for PHP to interrupt.

(b) Please refer to SBA IR-3. Note the following:

- The instances where NS Power interrupted interruptible customers is not readily available in graphic format. Tabular data has been compiled from multiple systems to provide a description of system conditions at the time and details of the duration and depth of load interruption.

- A narrative has been provided for each interruption event describing the system conditions which contributed to the need for the interruption. Events that saw Advisories and Alerts issued to interruptible customers which did not escalate to the level of an interruption request have not been included in the analysis for SBA IR-3 because these lower-level events are not analyzed to the extent that interruption requests are. Please refer to Confidential Attachment 1 for the list of Advisory, Alert, and Interruption events during the period 2020 to 2025, inclusive.

- The Large Industrial Interruptible Rider (LIIR) customers held as operating reserve/interrupted and each of their contributions to the reduction in load is available for most of the interruption events described in SBA IR-3. Please refer to Confidential Attachments 2 to 28, inclusive.

- The requested timeline for each event where a customer has been provided with an Advisory, Alert, or Interruption request, including showing the dispatch of NS Power resources and PHP load under the ELIADC Tariff (including PHP load in response to Nova Scotia Power System Operator (NSPSO) directions) is not readily available from a single NSPSO system. This request would require cross-referencing data from multiple systems, reviewing log entries to determine the context of system operator and NS Power Marketing Desk actions, investigating the impact of load and wind forecast deviations and how they may have impacted decision-making, assessing real-time transmission and generation limitations, and their effects on system dispatch, and assessing the impact of limitations in neighbouring jurisdictions and their impact on NSPSO's capability to import and export power. Due to the complexity and volume of this timeline request, NS Power has not been able to provide such analysis of all events, which is estimated at 90 events (including events where only Advisories and/or Alerts were issued) over the period 2020 to 2025 inclusive; however, NS Power has prepared a sample timeline analysis of the 1/17/2022 interruption event, provided as Confidential Attachment 29.

- With respect to whether customers are held in reserve, NS Power clarifies that only interruptible customers with Telemetry & Control (T&C) are held in reserve. All others must be interrupted to realize the reserve capacity that their interruptible load represents.

- NS Power clarifies that zero interruption calls were initiated under the interruptible provisions of the ELIADC Tariff since the ELIADC Tariff came into effect on January 1, 2020.

(c-d, f) Not applicable. PHP has not been called for load reduction under the Interruptible provisions of the ELIADC while on the ELIADC Tariff.

(e) Yes. In each instance, PHP load and LIIR with T&C loads would be held as operating reserve; however, this was insufficient to maintain minimum operating reserve requirements, so LIIR non-T&C customers were interrupted. Each instance of this occurring would follow the scenario described in Synapse IR-23 part (g).

(g) Please refer to the table below.

Year	Tariff under which PHP, or Predecessor, Took Service and which included Priority Interruptibility	Matter No.
2003	Extra Large Industrial Interruptible Rate (ELIIR)	M05656
2006	ELIIR-2 – also referred as, Extra Large Industrial One-Part Real Time Pricing Tariff (ELI 1P-RTP)[1]	M05550
2012	Load Retention Tariff (LRT)[2]	M04862
2020	Extra Large Industrial Active Demand Control (ELIADC)	M09420

In relation to the Tariffs provided in the table, only the ELI 1P-RTP Tariff applied an additional credit for priority interruptible service.

[1] The Company applied for approval of the ELIIR-2 as a successor to ELIIR in M05550; however, in accordance with the Board Decision in that proceeding, the approved Tariff was the ELI 1P-RTP. Please also refer to SBA IR-2 part (i).

[2] PHP and/or its Predecessor took service under the LRT effective January 1, 2012. The Board-approved form of the LRT applicable to PHP provided that LRT customers were priority interruptible (second in-line to Generation Replacement and Load Following Tariff customers).

ELID Tariff IG IR-13 Attachment 1 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 2 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 3 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 4 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 5 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 6 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 7 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 8 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 9 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 10 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 11 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 12 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 13 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 14 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 15 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 16 has been removed due to confidentiality.

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ELID Tariff IG IR-13 Attachment 25 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 26 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 27 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 28 has been removed due to confidentiality.

ELID Tariff IG IR-13 Attachment 29 has been removed due to confidentiality.

Request IR-14:

Reference: N-1, ELID Application, page 9 – Priority Interruptible Credit.

(a) Please provide all workpapers, calculations, and analysis supporting the value of $0.764/kVA and $0.767/kVA as the priority interruptible credit, and specifically, explain how the "10% premium" over the standard interruptible credit was derived.

(b) Please confirm whether the priority interruptible credit is based on actual incremental avoided costs to NSPI or is it simply a 10% uplift applied to the standard LIIR credit as a matter of policy or judgment.

(c) If 10% is a policy decision, please confirm whether priority credit has ever been applied for in the past (by PHP, its predecessor mill owner or NSPI), and elaborate on what circumstances and amount. Confirm whether this was accepted by the Board.

Response IR-14:

(a) Please refer to M12451 2026-2027 GRA SR-01 Attachment 4 for the Large Industrial Interruptible Rider credit calculations and, in relation to the proposed 10 percent priority interruptibility credit, please refer to SBA IR-2 part (i).

(b-c) Please refer to SBA IR-2 part (i) and IG IR-13 part (g).

Request IR-15:

(a) Given the DR enables NSPI to actively manage PHP's load in real time in response to system conditions, please identify the specific incremental system capability that priority interruptibility provides that is not already available through DR dispatch.

(b) Provide the calculation, model outputs, engineering or operational analysis that shows the incremental MW of controllable capacity available through priority interruptibility beyond the MW of dispatch flexibility already made available through the DR.

(c) Please explain whether the NSPSO would ever call for priority interruptibility separately from a DR dispatch reduction, and if so, under what conditions, for what purpose and what incremental system need is served?

(d) Please provide historical and forecasted hours in which NSPI expects priority interruptibility will be:

(i) Operationally necessary;

(ii) Materially different from DR dispatch; and

(iii) Not substitutable with DR load reductions.

Response IR-15:

(a) Please refer to Synapse IR-14. The Interruptible Rider (IR) provisions provide an incremental system capability over the Dispatchable Rider (DR) provisions in that DR dispatch schedules provided by NS Power Marketing or Nova Scotia Power System

Operator (NSPSO) may be not adhered to by the customer with proper notice and do not incur a penalty, while the IR interruption directives issued by NSPSO cannot be disregarded, and if they are, would be subject to significant penalties.

The specific incremental system capability that Priority Interruptibility brings requires further assessment. Please refer to IG IR-11 part (d) for further context.

(b) No calculations, modelling, or analysis has been performed to identify incremental MW of controllable capacity, if any, available from the Priority Interruptible service, beyond the dispatch flexibility offered by the ELID Dispatchable Rider. Please refer to NSEB IR-2 part (b) for plans in this regard.

(c) Please refer to Synapse IR-23 part (g) for the scenario which describes the conditions of use and purpose of Priority Interruptibility (PI), separate from a Dispatchable Rider load reduction, and how PI fits within the order of actions taken by the system operator to address a capacity shortfall situation. The incremental system needs, if any, served by PI requires further analysis. Please refer to NSEB IR-2 part (b) for plans in this regard.

(d) NS Power does not forecast interruptible load in the day-ahead planning process; rather, interruptible load from industrial customers provides an additional tool for system operators to help manage unforeseen real-time events which may result in capacity shortfall. In this context, there is no forecasting or pre-planned use for Priority Interruptible load.

Historically, interruptible load has provided significant value, providing the system operator with a tool to address real-time capacity shortfall situations while helping to ensure reliability and continuity of service for firm load customers. While interruptible load has a proven history of providing reliability benefits, the historical (and future) value of Priority Interruptibility requires further assessment to identify factors such as its

importance to system operations, any benefits incremental to the Dispatchable Rider, situations where it may not be replaceable with DR actions, and others as described in the PI assessment plans outlined in NSEB IR-2 part (b).

Request IR-16:

Reference: N-1, ELID Application, pages 9-11, Dispatchable Rider (DR).

(a) Please confirm that, under the proposed Dispatchable Rider mechanism, the FAM accounting and associated riders applicable to non-ELID customers would be calculated based on a hypothetical system fuel cost — that is, the cost NSPI would have incurred had the ELID Dispatchability activity not taken place — rather than on actual incurred fuel costs. If not confirmed, please explain.

(b) Please elaborate on the relative change in complexity and discretion that will accompany future FAM review calculations (and related review processes) if the FAM inputs are developed based on modelled values and hypotheticals versus actual NS Power supply costs.

(c) Please describe the process NSPI proposes for reviewing and testing the FAM supply cost modelling to be applied following implementation of the DR provision, including the anticipated timing of such review.

(d) What specific data will be required for the review of the FAM supply cost modelling?

Response IR-16:

(a) Confirmed. Subject to the Board's approval of the ELID Tariff and PHP's subscription to the Tariff, it is anticipated that the FAM Base Cost of Fuel applicable to above-the-line (ATL) customers, including PHP, will be developed inclusive of PHP's levelized load. Under this approach, the credit to be provided to PHP for savings created by the dispatch of its load to a more cost-effective profile, is implicit in the BCF charge applicable to all

classes (including the ELID Tariff). So, when the year-end math is performed to determine the DR credit to PHP, all else being equal, the BCF would be unchanged.

Of course, throughout the year, fuel costs, generation unit availability and performance, system load, etc. will change and this will result in changes to the BCF fuel forecast components and the value of DR realized by PHP. These changes will flow to the FAM Riders in the normal course.

Please note, because of the timing of the development of the GRA application and the ELID Tariff Application, the GRA BCF forecast includes the benefit of PHP operating at an optimized load but not the costs of PHP providing that function (i.e. the DR credit). As a result, once the cost of DR service is determined, it is anticipated this will flow to the FAM.

(b) Included at Section 3.0 of the Application is a comparison of the proposed ELID Tariff to the ELIADC Tariff. With respect to complexity and discretion re: future FAM calculations, the ELID Tariff is expected to provide for a more simple, streamlined and transparent process as the Tariff:

(i) Is developed on an embedded cost-foundation which employs the Company's approved Cost of service.

(ii) Employs actual year-end results to calculate the cost to serve the system at PHP's levelized load versus a forecast which is developed prior to the beginning of the year.

(iii) Limits variability to the change in PHP load from the levelized load profile, not the entire PHP load.

(c) Other than its reliance on actual load results to develop the year-end levelized load cost estimate versus the beginning of year forecast to develop the ELIADC Tariff Customer-

Baseline, the processes for developing the cost to serve the system under the ELID Tariff are expected to be similar to that applied to develop the ELIADC Tariff cost differential.

(d) The year-end calculation will rely on forward replacement fuel costs, actual generation unit availability and performance, actual system load, etc., to inform the calculation of the cost of serving PHP at a levelized load. This will be applied to the year's actual costs to determine the Dispatchable Rider value to be credited to PHP.

NON-CONFIDENTIAL

Request IR-17:

Reference: N-1, ELID Application, page 11.

> **Based on initial analysis completed in 2025 utilizing forecast data, the Company has estimated that for that period, if PHP load had been dispatched at 100 percent optimal, this service would have delivered approximately $7 to $11 million of savings to PHP in a year. In reality, this level of savings will be challenging to achieve as system conditions, customer production constraints/requirements, etc. will, at times, conflict with optimal load dispatch. Based on experience with the ELIADC Tariff, the Company estimates that the actual benefit that can be realized will be approximately half this amount.**

(a) Please elaborate on the sentence that begins, "In reality…" providing specific operational examples from operation of the ELIADC and comparing to ADC value derived overall.

(b) Please provide the full year 2025 data, including all available components of a relevant COSS, BCF and FAM model used to generate the estimate that $7 to $11 million would have been available to PHP in savings under the DR. Please ensure the granularity is sufficient to derive the estimate cited.

(c) Please also provide an estimate using these general inputs and principles for 2026 and 2027, given the changing Goose Harbour Lake wind contributions to those years. Provide the supporting calculations.

(d) Please indicate how the calculations would take into account the "high load factor" presumed PHP operation (Exhibit N-1 page 10) in respect of ELID loads which are already being shaped by the Goose Harbour Lake wind supplies.

(e) Would the high load factor presumed baseline be modelled for PHP load inclusive of the Subject Energy Amount (SEA), or only on the ELID supplies?

(f) Please provide a detailed description of how the SEA amounts will be considered in the calculation. Explain whether the SEA purchased by NSPI will be part of the supplies tracked as BCF and FAM purchases, or are these simply a flow through to PHP?

Response IR-17:

(a) The $7 to 11 million of gross benefit is based on a PLEXOS forecast utilizing stochastic sampling. The study assumes PHP's 100 percent adherence to optimized demand dispatch. From experience, the Company expects that PHP will, at times, deviate from the optimal forecast. These deviations are accounted for in the ELIADC Tariff under Cause Codes 3 through 5. Respectively, those codes cover when PHP is unable to meet dispatch due to mechanical or process-related issues, PHP asks for a change in dispatch and the System Operator agrees, or PHP declines to follow dispatch. The underlying circumstances of these Cause Codes contributed to reducing the forecasted benefit under the ELID Tariff down to the levels that NS Power observed historically. Please refer to Synapse IR-16.

(b) Please refer to Synapse IR-16 part (a) for the analysis which generated the estimated $7-11 million in value. This analysis was completed on a forecast basis and did not use actuals.

(c) Please refer to Synapse IR-16.

(d) ELID Tariff consumption is separate from the generation of the Goose Harbour Lake Wind Farm. Goose Harbour Lake Wind generation is treated like any other Independent Power Producer (IPP) for the purposes of forecast and dispatch. This means that the dispatch and consumption requirements of PHP are independent from the generation of the wind facility.

Due to the Dispatchable Rider (DR), NS Power will dispatch PHP's load to optimize generation and reduce total fuel costs. As more wind generation is available on the system, PHP will be scheduled to higher load levels, as available, due to these periods being the lowest cost periods to dispatch flexible load. The DR should incentivize PHP to run at these periods as it will increase the likely credit they would receive at the end of the year.

(e) The high load factor baseline is modelled for PHP load prior to the application of electricity from the Goose Harbour Lake Wind Farm.

(f) Energy purchased from the Goose Harbour Lake Wind Farm will be treated as an IPP, pursuant to the terms of the Power Purchase and Power Sales Agreements. The generation from the facility will be included in dispatch optimization and in the calculation of the DR in both the Customer Baseload and in the actual dispatch scenario. To the extent PHP demand follows the wind generation on the system, it is expected that a demand shifting credit will arise due to these periods producing the lowest cost hours of energy consumption. All energy from the Goose Harbour Lake Wind Farm will flow to PHP per the Power Purchase and Sales Agreements and be netted off PHP's bill. PHP is required to pay the cost of energy plus a Sales Agreement administration fee, in accordance with Section 7(4) of the *Prescribed Generation Facilities and Energy-Storage Projects Regulations*. There could be timing differences between PHP's demand for energy and the wind facility output. Any surplus wind generation will take the form of a credit on PHP's bill and be carried until utilized.

Request IR-18:

Reference: N-1, ELID Application, page 10, lines 9-12.

> **The cost of the DR service (DR credit) is proposed to be included as a FAM cost for recovery from all ATL customers, including PHP. Subject to Board approval of this Application, it is expected changes will be required to the FAM Plan of Administration to recognize this and potentially other ELID Tariff elements…. ATL customers will be held harmless under the DR construct.**

(a) Please provide NSPI's current best estimate of the annual DR credit cost to be recovered through the FAM for 2026 and 2027, broken down by customer class, including PHP.

(b) Please confirm what changes to the FAM Plan of Administration are anticipated to accommodate the DR credit cost recovery and provide a redline draft of the proposed amendments.

(c) The Application goes on to state at page 17, that "the GRA as filed includes the assumed benefit of the DR service in the fuel budget but does not include compensation due to PHP (i.e. the DR credit)." Please explain the potential impact on each customer class if the DR credit is included as a FAM cost in 2026 and 2027, quantified in dollars and cents per kWh.

(d) Please define the term “held harmless” as used in the Application?

- **(i) Does this mean zero increase in costs for ATL classes?**
- **(ii) Does this mean zero change in risk?**
- **(iii) Does this mean no increased rider volatility?**

(iv) Does this mean no increased exposure to FAM costs?

(e) Please provide all quantitative analyses, models or simulations that demonstrate that ATL customers including the Large Industrial and Medium Industrial classes are "held harmless" under the DR. Include Model outputs, assumptions, sensitivities, and alternative scenarios.

(f) Are there any scenarios or outcomes where ATL customers would not be held harmless? Please explain, and discuss the risk factors including those within or outside the control of NSPI.

Response IR-18:

(a) NS Power does not have an estimate of the Dispatchable Rider (DR) credit for the 2026 and 2027 period. The DR credit amount depends on PHP's adherence to optimal dispatch, fuel and purchased power price movements, and system conditions.

(b) Pending the Board's approval of the ELID Tariff, the Company proposes to assess potential revisions to the Fuel Adjustment Mechanism (FAM) Plan of Administration (POA) to accommodate the DR credit in accordance with the Board's Decision, and include these in a compliance filing for the Board's approval.

(c) The Company has not forecast "the potential impact on each customer class if the DR credit is included as a FAM cost in 2026 and 2027, quantified in dollars and cents per kWh." Please also refer to IG IR-21.

(d) Please refer to NSEB IR-3. It is the intention of the DR construct that variances in costs arising from dispatch of PHP load, including the cost of PHP's failure to comply with the directed system dispatch, will accrue solely to PHP. In this regard the benefit/cost of PHP's

variance from the presumed high load factor (i.e. flat) load, both positive and negative, should not affect other customers and the predictability of the cost of serving PHP that flows through the FAM should be increased. Implementation of the DR is expected to:

(i-ii) Maintain FAM costs at the PHP flat load profile and avoid exposure and reduce risk to higher costs should PHP opt to run at higher loads during high-cost periods (which, absent the DR construct, would accrue to all customers as is the case with other above-the-line customers).

(iii) Mean reduced FAM exposure to DR volatility associated with serving PHP.

(iv) Reduce exposure of FAM costs to PHP's usage profile across the day and throughout the year.

(e) Please refer to NSEB IR-3.

(f) Please refer to part (d). The Company has not identified circumstances where variances from the presumed high load factor (i.e. flat) load would affect other above-the-line customers.

NON-CONFIDENTIAL

Request IR-19:

Reference: N-1, ELID Application, page 11.

> **Consistent with the ELIADC Tariff, PHP operations under the DR will be governed by Operating Procedures developed between NS Power, the System Operator, and PHP (referred to under the ELIADC as Active Demand Control Energy Supply Protocol). However, unlike the ELIADC Tariff, the benefits/costs of compliance/non-compliance with the Operating Procedures will flow fully to PHP dependent primarily on PHP operational priorities. As a result, the Operating Procedures are not included as part of the ELID Tariff and not proposed to be subject to NSEB approval.**

(a) Does the assurance that ATL customers are "held harmless" depend on the DR and compensation for DR?

(b) Please confirm that how dispatch decisions are operationalized is a key driver of the DR credit magnitude recovered via FAM from ATL customers

(c) In such circumstances, does NSPI agree that there is a public interest in reviewing the Operating Procedures and securing Board approval? If not, please explain.

(d) Does NSPI have the unilateral ability to modify Operating Procedures? If not, who else would need to approve?

(e) How does NSPI contemplate the Operating Procedures under ELID will differ from ELIADC? Please elaborate.

(f) What is the timeline for development of the Operating Procedures?

Response IR-19:

(a) Please refer to IG IR-18.

(b-c) The ELID Tariff is designed such that Fuel Adjustment Mechanism (FAM) customers should be "indifferent" to the design of the Operating Procedures or the effectiveness of the tool as the cost and benefits of compliance with the procedures will flow to PHP, with a neutral effect on the FAM. However, the Company recognizes the innovative nature of the tool and anticipates the Tariff's administration and effect on the FAM will be examined as part of FAM audits. In light of this, and the fact that the Operating Procedures are likely to require periodic and timely update as NS Power and PHP refine the associated process and procedures, the Company is proposing the Operating Procedures not be subject to Board approval.

(d) The Operating Procedures are under development between NS Power and PHP. Please refer to IG IR-12 part (c).

(e) The Operating Procedures will be similar to those currently in place under the Extra Large Industrial Active Demand Control (ELIADC) Tariff. Some consideration will be given to the timing of forecasted load from PHP for the purposes of planning and forecasting, given that the tariff will not be subject to an Annually Adjusted Rates Application timeline. Please refer to IG IR-12 Attachment 1, which provides a draft of the ELID Tariff Operating Procedures, in redline to the ELIADC Tariff Energy Supply Protocol.

(f) These are under development between NS Power and PHP. The timing for completion of the draft Operating Procedures is dependent on the outcome of this proceeding.

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Request IR-20:

Reference: N-1, ELID Application, page 17.

> **In addition to [fixed cost recovery], the ELID tariff will affect fuel costs borne by other customer classes in two respects:**
>
> **(1) DR service will reduce total system costs; however, because (as proposed) the benefits of this will accrue to PHP, the net effect on customers will be neutral. Please note, the GRA as filed includes the assumed benefit of the DR service in the fuel budget but does not include compensation due to PHP (i.e. the DR credit). Subject to Board approval of the ELID Tariff, this will be addressed through the FAM.**
>
> **(2) The incremental cost of serving PHP will affect the total cost of fuel borne by all ATL customers. When marginal costs are below average ATL classes will generally benefit by PHP ATL service at the embedded (i.e. average) cost of fuel. When marginal costs are above average, the reverse applies.**
>
> **[emphasis added]**

Preamble: The above excerpt addresses the relationship between marginal and average fuel costs in general terms but does not address how the DR credit interacts with or is affected by variations in marginal costs.

(a) In relation to item (2) above, please explain, with quantified examples, how the described relationship between marginal and average fuel costs operates to affect PHP and other ATL customers (including the effects of the DR credit) in each of the following scenarios:

(i) Marginal costs are generally above average across the system, but PHP shapes its ELID consumption to avoid higher marginal cost periods and consumes ELID energy only during periods when the marginal cost is below average.

(ii) PHP operates at a high load factor for its combined ELID and SEA consumption, but the SEA energy is consumed during the same hours in which NSPI's other wind resources are generating — hours that coincide with very little high-variable-cost fuel generation — while the ELID energy is served predominantly from above-average marginal cost sources.

Response IR-20:

(a)

(i) When marginal costs are above average costs, additional above-the-line (ATL) customer load will add to the average fuel costs borne by all customers. As for all ATL load, this is also the case for PHP's high load factor (i.e. levelized) load which is what will be included in the FAM. With respect to the Dispatchable Rider (DR) credit, this compensates PHP for optimizing its load compared to the assumed levelized load, with net zero effect on the FAM. Please refer to NSEB IR-3 and IG IR-18.

If "PHP shapes its ELID consumption to avoid higher marginal cost periods and consumes ELID energy only during periods when the marginal cost is below average" system fuel costs will be reduced compared to the assumed PHP high load factor load and the DR credit to PHP will be increased in an equal and offsetting amount.

Please refer to Attachment 1 for a hypothetical example of PHP optimized vs a high load factor dispatch.

(ii) The DR credit will reflect a benefit to the extent PHP can shape its load requirements to lower costing times and avoid higher cost hours. The Goose Harbour Lake Wind Farm, including curtailed or Automated Generation Control

(AGC) volumes will be included on PHP's bill as appropriate and PHP will be billed at the above-the-line rate for the remaining energy volume. If PHP's demand is such that it requires energy during these higher-variable-cost fuel generation period, the DR credit will be reduced, PHP will still have wind credited on its bill, but its net bill will be the same. FAM will absorb the difference, and it will be apportioned to customers accordingly.

HE	Marginal Cost	PHP Optimized	PHP Optimized Cost	PHP Flat	PHP Flat Cost
1	50	150	7,500	125	6,250
2	50	150	7,500	125	6,250
3	50	130	6,500	125	6,250
4	50	150	7,500	125	6,250
5	50	150	7,500	125	6,250
6	50	150	7,500	125	6,250
7	150	20	3,000	125	18,750
8	150	20	3,000	125	18,750
9	150	20	3,000	125	18,750
10	150	20	3,000	125	18,750
11	150	130	19,500	125	18,750
12	150	130	19,500	125	18,750
13	150	130	19,500	125	18,750
14	150	130	19,500	125	18,750
15	150	130	19,500	125	18,750
16	150	20	3,000	125	18,750
17	150	20	3,000	125	18,750
18	150	20	3,000	125	18,750
19	150	20	3,000	125	18,750
20	150	90	13,500	125	18,750
21	150	90	13,500	125	18,750
22	150	90	13,500	125	18,750
23	50	150	7,500	125	6,250
24	50	150	7,500	125	6,250
	116.67	2,260	221,000	3,000	350,000
Difference			(129,000)		

Request IR-21:

(a) Using NSPI's spreadsheet (N-1(i), Att.1), provide a class-level breakdown showing how fuel-cost allocation decisions under the ELID tariff would change FAM allocations for LI and MI customers under:

(i) Base year assumptions

(ii) High fuel cost scenarios (10%, 20%)

(iii) Low fuel cost scenarios (10%, 20%)

(iv) Reduced PHP dispatch flexibility scenarios (reduced by 10%, 20%, 30%, 50%)

(b) Provide a detailed reconciliation demonstrating how the DR credit awarded to PHP flows through the FAM and affects the fuel allocation to LI and MI customers.

(c) If PHP's annual savings are over-estimated by 10-20%, what is the dollar estimate year-over-year of additional FAM costs to LI and MI?

Response IR-21:

(a-c) The Dispatchable Rider (DR) to the ELID Tariff isolates FAM customers from changes in system fuel costs arising from changes in PHP load in response to NS Power's dispatch decisions. As a result, FAM customers, including PHP, pay system fuel costs predicated on PHP's high load factor baseline. The resultant cost differences from the baseline, positive or negative, accrue solely to PHP.

With respect to the high- and low-cost scenarios presented in the question, these changes will affect FAM costs to be recovered from above-the-line (ATL) customers, including PHP (at its levelized load). This is unchanged from current FAM operations (other than the inclusion of PHP).

It is expected that changes in fuel costs will affect the benefit PHP is able to extract from its load flexibility. However, because the DR design is a "zero-sum," wherein PHP is compensated and the FAM is charged according to the savings created by PHP's load flexibility, the net effect of the price changes on the value of PHP's load management do change the FAM.

With respect to the recovery of the compensation paid to PHP for the savings created, it is expected this will be incorporated as a FAM plant fuel cost true-up through a below-the-line (BTL) category in the COSS BCF spreadsheet in a manner similar to the way these cost savings are currently trued up under the below-the-line ELIADC Tariff. As a result, other FAM rate classes are expected to be kept neutral from any changes in the assumed fuel cost savings due to any reductions in PHP dispatch flexibility. It is important to keep in mind the relatively low materiality of changes in the assumed fuel cost savings range as a percentage of the annual system fuel cost budget of approximately $900 million.

In summary, the Company has not modelled "how fuel-cost allocation decisions under the ELID Tariff would change FAM allocations for LI and MI customers" as under the ELID construct:

- FAM savings and compensation to PHP are designed to offset.

- The anticipated effect of DR on the total system fuel expense is small (approximately 0.5 percent).

- The effect of fuel cost changes on service to PHP and the FAM is muted by the fact that PHP's levelized energy consumption (i.e. before DR) is costed in accordance with the Company's cost of service methodology.

- Increases or decreases to PHP load flexibility will affect PHP only (i.e. while system cost-savings will change according to PHP flexibility so will the benefit to PHP in an equal and offsetting amount).

Request IR-22:

Reference: N-1, ELID Application, pages 14-15, PHP Deferral.

(a) Please provide analysis showing the potential magnitude of the PHP Deferral Account under a scenario where PHP does not subscribe to ELID until January 1, 2027.

(b) Please quantify the financial impact on other customer classes.

(c) Please provide an analysis of the deferral balance under baseline, low-production and high-DR scenarios. State all assumptions.

Response IR-22:

(a) Please refer to M12451 2026-2027 GRA Undertaking U-2.

(b) The determination of the financial impact of the PHP Deferral on other customer classes is dependent on the determination of the amount of the PHP Deferral and the associated allocation and recovery approach. This remains both subject to the final Board Order in the 2026-2027 GRA (M12451) and a future proceeding. Please also refer to IG IR-18.

(c) Please refer to IG IR-18 part (c). The Company has not calculated the forecast deferral balance under the baseline or the requested sensitivities.

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Request IR-23:

Reference: N-1, ELID Application, Attachment 1, ELID Tariff, page 1 of 8.

> **Once established through a General Rate Application, Fuel Adjustment Mechanism (FAM) proceeding, Rider proceeding, etc. or as otherwise directed by the Board, the monthly demand charge will be held constant until revised through a subsequent Board Decision.**

Reference: N-1, ELID Application, Attachment 1, ELID Tariff, page 5 of 8.

> **The Customer will receive a per month per kilovolt ampere reduction in demand charge for billed interruptible demand as shown in the table below. The billed interruptible demand is defined as the difference between any contracted firm demand requirements and the total billing demand. Where the billing demand is equal to or less than the contracted firm demand, no interruptible credit shall apply. The billed interruptible demand will be equal to the interruptible demand used for costing the tariff.**

(a) Please confirm that the "billing demand" used to calculate the interruptible credit equals the fixed 65 MW determinant, minus the 8 MW firm, such that the interruptible credit applies to 57 MW of demand.

(b) If PHP is dispatched down entirely — that is, to its firm level of 8 MW — through the Dispatchable Rider, will NSPI simultaneously consider that PHP has been "interrupted" within the meaning of the Interruptible Rider? If not, please explain the distinction between being dispatched down to 8 MW under the Dispatchable Rider and being interrupted to 8 MW under the Interruptible Rider, and how this will be recorded.

(c) Can PHP simultaneously receive:

(i) a DR credit for being dispatched down through the Dispatchable Rider; and

(ii) an interruptible credit for having its load interrupted under the Interruptible Rider —for the same reduction in load? If yes, please address how NSPI proposes to avoid double-counting. If no, please explain how these two mechanisms interact and what governs which credit applies in any given circumstance.

Response IR-23:

(a) Confirmed. Please also refer to IG IR-10.

(b) No. If PHP is dispatched to 8 MW via the mechanism of the Dispatchable Rider, and PHP complies with the dispatch instruction, the dispatch to firm load is not considered a customer interruption under the provisions of the Interruptible Rider. If PHP chooses to deviate from the optimal dispatch instruction, but the System Operator requires PHP demand to be brought down to firm demand for system security reasons, System Operator reserves the right to interrupt PHP demand via the provisions of the Interruptible Rider. Please also refer to Synapse IR-14.

(c) Yes. Please refer to Synapse IR-14 which discusses the distinction between these two Riders, and the different capacity and energy benefits they provide to the system as the foundation for the separate value and compensation streams that underpin each.

Request IR-24:

Reference: N-1, ELID Application, Attachment 1, ELID Tariff, page 7 of 8

> **In situations in which load of the Customer under this Tariff is held as Operating Reserve, NS Power may change the above order of interruption by interrupting Large Industrial Interruptible Rider Tariff customers whose load is not held as Operating Reserve before interrupting the Customer.**

(a) Please explain in what circumstances this order reversal would apply, and/or has applied in the past.

(b) Please confirm this means that LIIR customers who are not held as Operating Reserve could be physically interrupted ahead of PHP despite PHP's priority status? Please explain why and how this potential order reversal interacts with the priority interruptible credit?

(c) Please confirm whether LIIR customers have been called on for interruption in advance of PHP under ELIADC in the past, and if so, in what circumstances? Please provide records of all instances.

Response IR-24:

(a) Please refer to Synapse IR-24 part (f).

(b) Confirmed. This situation can occur during a capacity shortfall when the amount of 10-minute operating reserve is decreasing and falls below the required amount, and Large Industrial Interruptible Rider (LIIR) Tariff Telemetry & Control (T&C) customers and Extra large Industrial Active Demand Control (ELIADC) Tariff (and in the future, ELID

Tariff, if PHP adopts this tariff) load are already counted as part of 10-minute operating reserve.[1]

The rationale for this approach is that interrupting a T&C customer at this point does not increase the amount of 10-minute reserve on the system. It simply converts 10-minute load reserve to 10-minute generation reserve, as any reduction in T&C load is met with a corresponding reduction in generation to maintain balance within the Nova Scotia Balancing Area. As generation is reduced, its available headroom increases and thus contributes more to operating reserve.

At this point in the capacity emergency procedure, LIIR Non-T&C load is interrupted instead to increase the amount of 10-minute operating reserve, raising it above the minimum required.

The ELIADC/ELID Tariff Priority Interruptible provision kicks in if a reserve activation occurs, requiring the load reserve to be converted to generation reserve so that the corresponding energy can be delivered to cover a contingent source loss or reserve assistance request from a neighbouring entity, or if the amount of synchronous reserve falls below the minimum required. In each of these cases, ELIADC/ELID Tariff load is interrupted first to the extent required. If the condition remains, then LIIR T&C load is interrupted to the extent necessary.

(c) Confirmed – LIIR Tariff customers have been interrupted before PHP under ELIADC Tariff in the past, the circumstances of when this can occur are as described in part (b) above.

[1] Operational experience has shown that generally PHP load has already been dispatched down prior to reaching this point in the capacity and energy emergency procedure, so PHP has no interruptible load available to contribute to 10-minute operating reserve.

For clarification, there have been no interruptions of PHP load under the ELIADC tariff, thus there are no PHP load interruption records. For interruption records for LIIR customers, please refer to Synapse IR-5 Attachment 1 and Synapse IR-23 Attachment 1.

Request IR-25:

(a) Where GRLF is interruptible in advance of ELID, why should ELID be afforded a priority credit above GRLF?

(b) Were other LII customers offered the opportunity to obtain additional credit for priority interruptibility? If not, why not?

(c) Given that NSPI may hold any remaining PHP load after DR load shifting as Operating Reserve, please explain how PHP offers any value over and above any other telemetry customer?

Response IR-25:

(a) The Generation Replacement and Load Following (GRLF) Tariff is unique among NS Power tariffs in that:

- As provided in the GRLF Tariff Availability Conditions, service under the GRLF Tariff is only available to "**Customers who have their own qualifying generating facility** of not less than 2,000 kW of aggregate capacity, as defined under Special Condition (8), **normally used to support their own load**." [**emphasis added]**

- Under the Service Definition of the GRLF Tariff, the Generation Replacement Service is provided by NS Power "on a **best efforts** basis where the customer's generation equipment is removed from service due to scheduled maintenance, forced outage, or loss of fuel supply." [**emphasis added]**

- With respect to Backup Service under the GRLF Tariff, the charge is "[t]he actual or estimated average time coincident incremental cost of generation including

transmission losses for the period service is provided plus 0.500 cents per kWh for additional Operating and Maintenance costs, service charges and **Administration & General compensation**." [**emphasis added**]

- With respect to Optional Generation Load Following Service under the GRLF Tariff, the charge is average incremental cost of generation as determined by the generation forecast for the rate year plus add on charges as defined for back-up service.

- The GRLF rate does not provide for recovery of any infrastructure investment costs as is the case with any other interruptible service rates at NS Power.

For the above reasons, service to GRLF customers has been designed to be interrupted before other interruptible customer load on NS Power's system.

(b) Please refer to SBA IR-2 part (i). It remains to be determined whether Priority Interruptible service provides value to the system and if so, to which customers and how the associated costs should be recovered. Given this, and subject to the Board's approval of this Application, the Company proposes to evaluate this and update it as necessary prior to the next General Rate Application (GRA).

In light of the above and the fact that this is an application specific to development of an above-the-line service offering to PHP, the provision of Priority Interruptible service by other customers, including Large Industrial Interruptible Rider customers, has not been examined.

(c) Given that NS Power may hold as operating reserve any PHP non-firm load remaining after implementation of the Dispatchable Rider provisions for load shifting under the proposed

ELID Tariff, the value of this operating reserve would be equivalent to that provided by other interruptible customers equipped with Telemetry & Control (T&C).

NS Power has not performed an analysis to quantify the value of Priority Interruptible service, including the value that PHP may offer over other T&C interruptible customers. NS Power proposes to examine this in the next GRA. Please refer to NSEB IR-2.

Request IR-26:

Reference: N-1, ELID Application, Attachment 1, page 8 of 8.

> **Customers taking service under the ELID Tariff will also be subscribed to this Dispatchable Rider (DR). Under this Rider, NS Power will be able to actively manage the Customer's load in accordance with the terms and conditions to be set out in an Operating Procedure developed between NS Power and the Customer. In addition to the Operating Procedure, all of the Availability terms and conditions of the Interruptible Rider shall also apply to all Customer load above the Customer's firm contracted load. The Company shall specifically identify in advance if any of the Customer's load is being interrupted pursuant to the terms and conditions of the Interruptible Rider in accordance with those procedures rather than the Operating Procedure.**

Please provide the specific process or operating protocol (or any other internal document) by which NSPI will identify and document in real time whether a given reduction in PHP's load is being made pursuant to the Interruptible Rider versus the Operating Procedure under the Dispatchable Rider.

Response IR-26:

The Dispatchable Rider (DR) included in the ELID Tariff and the Interruptible Rider (IR) to the Large Industrial (LI) class, and as proposed to apply under the ELID Tariff to PHP, are two distinct service offerings with distinct purposes, service commitments, compliance processes, compensation bases, and regulatory foundations. Please refer to Synapse IR-14 for further details on these distinct service offerings. Please refer to IG IR-12 Attachment 1, which provides a draft of the ELID Tariff Operating Procedures, in redline to the ELIADC Tariff Energy Supply Protocol. For the reasons provided in IG IR-19 parts (b-c), the Company is proposing the Operating Procedures not be subject to Board approval.

The Nova Scotia Power System Operator does record in real-time, interruptions under IR and occasions when IR customer load equipped with Telemetry & Control is being held as operating reserve.

Request IR-27:

Reference: N-1, ELID Application, Attachment 1, ELID Tariff, page 8 of 8.

> **Annually, NS Power shall report to the Board to confirm the dollar value of system savings that have been achieved through the dispatch of the Customer's load under the Operating Procedure. NS Power shall endeavour to submit this report no later than 60 days after the end of a tariff year. The Customer will be entitled to a credit equal to the cost differential between the actual annual system cost and the calculated system cost if the Customer was served under the high load factor scenario.**

(a) Please compare the reporting provided monthly, quarterly and annually under ELIADC versus what is proposed.

(b) Does NSPI acknowledge that a single annual report after year-end without interim metrics reduces operational transparency compared to the current reporting?

(c) Can NSPI propose any interim reporting or tracking in the FAM monthly and quarterly reports that would enhance this?

(d) Does NSPI propose an audit mechanism of the year-end calculation?

Response IR-27:

(a) Monthly, quarterly, and annual reporting will depend on NSEB direction in this proceeding. NS Power will work with Fuel Adjustment Mechanism (FAM) Small Working Group (SWG) to develop an informative reporting process once the details of the approved ELID Tariff and NSEB directives are known. Please also refer to BW IR-9.

(b) The benefit of load shifting is calculated by comparing the annual realized PHP hourly load pattern to an equivalent annual Customer Baseline Load (CBL) hourly load pattern. The CBL load consists of a flat PHP base load and a number of full day outages required for the total CBL load to equal the actual realized annual PHP load. These full day outages are randomized throughout the year. This randomization is necessary to simulate unpredictable customer load behaviour in the absence of an incentive to shift demand into lower priced periods. As a result, the equivalent CBL monthly load cannot be determined until year end, as the required number of full day outages is not known until the total annual PHP load is known. Interim monthly metrics of PHP demand shifting performance can instead be inferred based on deviations from optimal dispatch. Any attempt to more precisely quantify monthly benefits before the annual load is known and the PortOps modeling process is completed would be inaccurate, could lead to confusion, and could be perceived as a lack of transparency. NS Power therefore believes that interim monthly metrics based on deviations from optimal dispatch represent the most transparent and accurate indicator of demand shifting performance until full annual data is available and the associated processes can be completed to accurately quantify the load shifting benefit.

(c) NS Power can track non-compliance with dispatch requests throughout the year, in a similar fashion to the ELIADC Tariff and report on these instances quarterly. However, as mentioned above, the calculation of the Dispatchable Rider (DR) credit cannot be performed until the end of the year.

(d) This calculation would be subject to the FAM audit process and examined during that time.

Request IR-28:

Reference: N-1(i) spreadsheet.

(a) Please confirm the following non-fuel (fixed cost) revenues for PHP as shown in the spreadsheet (tab "PHP"). If NSPI disagrees with any of these values, provide the corrected amounts and identify the corresponding spreadsheet cell references.

(i) 2026 ELID (ATL Rate): approximately $21.788 million non-fuel revenue.

(ii) 2026 ELIADC (BTL Rate): approximately $3.110 million non-fuel revenue.

(iii) 2027 ELID (ATL Rate): approximately $10.187 million non-fuel revenue.

(iv) 2027 ELIADC (BTL Rate): approximately $1.013 million non-fuel revenue.

(b) Provide NSPI's forecast of PHP fixed-cost recovery under ELID from 2028-2037 and the corresponding projected reductions in ATL class allocations.

Response IR-28:

(a) Please refer to the below.

(i) Not confirmed. $21.788 million is non-fuel cost of service. The non-fuel revenue is $23.081 million (cell O6, tab "PHP").

(ii) Confirmed.

(iii) Not Confirmed. The non-fuel revenue is $13.002 million (cell O16, tab "PHP").

(iv) Confirmed

(b) In accordance with the Settlement Agreement, the Company has undertaken to develop an above-the-line (ATL) tariff applicable to PHP and has provided, as part of the 2026-2027 General Rate Application (GRA), the 2026 and 2027 fixed cost recovery under an ATL tariff. Like other tariffs applicable to other ATL customers, this work has been undertaken in accordance with the Company's established cost of service and conventional pricing methodology. The Company does not have a forecast for PHP fixed cost recovery under the ELID Tariff from 2028-2037. This would be a matter for consideration as part of future GRAs.

Request IR-29:

Reference: **N-2, Evidence of C. Fitzhenry and M. Gorman, page 3.**

Preamble: **PHP consultant, Brubaker & Associates, Inc. recommends "updating the ELID tariff to incorporate revised 2026 and 2027 energy sales forecasts for PHP" and suggests that "[a]ligning the tariff with current usage assumptions ensures that energy cost allocations and revenues accurately reflect PHP's actual cost of service."**

(a) Please indicate whether NSPI agrees with this conclusion and recommendation.

(b) Directionally, please confirm the impact of the reduced PHP load on other ATL customers.

(c) Please provide the updated tariff assumptions and quantify the resulting impacts on other customer classes.

Response IR-29:

(a) No. Please refer to CA IR-9.

(b-c) Please refer to BW IR-2 and CA IR-2.

REDACTED

Request IR-30:

Reference: N-2, Evidence of C. Fitzhenry and M. Gorman, page 15, Table 2.

Preamble: Brubaker & Associates, Inc. includes the summary of historical 3CPs in 2022 and 2023.

(a) Please provide updated PHP Historical 3CPs for 2024-2025.

(b) Do the 2022-2023 values account for line losses? If not, please update with line loss values.

Response IR-30:

(a) Historical PHP 3CPs for 2024-2025 are provided in **Table 1**, both at the meter and adjusted for demand line losses of 4.22 percent.

Table 1 – 2024-2025 Historical PHP 3CPs, updated for Demand Losses

Date	Hour	Net System Requirement (kW)	PHP Load (kW)	Loss adjusted PHP Load (kW)
2024-01-19	1800	2,014,636	[redacted]	[redacted]
2024-02-21	0800	2,088,113		
2024-12-22	1800	2,072,986		
2025-01-30	1900	2,241,282		
2025-02-06	0800	2,267,009		
2025-12-08	1900	2,139,941		

(b) PHP 3CPs for 2022-2023, updated for demand losses of 4.22 percent, are provided in **Table 2**.

REDACTED

Table 2 – 2022-2023 Historical PHP 3CPs, updated for Demand Losses

Date	Hour	Net System Requirement (kW)	PHP Load (kW)	Loss adjusted PHP Load (kW)
2022-01-11	1800	2,215,698	[redacted]	[redacted]
2022-02-15	1900	2,112,013		
2022-12-13	1800	1,973,475		
2023-01-12	0900	1,915,457		
2023-02-04	1200	2,467,302		
2023-12-22	1800	2,040,914		

Request IR-31:

Reference: **N-2, Evidence of C. Fitzhenry and M. Gorman, page 21.**

Preamble: **Brubaker & Associates, Inc. indicates that the $160.44/kW annual levelized avoided peaker cost used in determining the proposed $7.661/kVA monthly credit for both Large Industrial Interruptible and for ELID is out of date and undervalues the benefit of interruptible load.**

(a) **Please indicate whether NSPI considers the $7.661/kVA to be out of date. If yes, please provide the NSPI rationale for using an out-of-date avoided cost benchmark for interruptibility credit. If no, please describe why the avoided cost value is not out of date.**

(b) **Please indicate what NSPI considers to be a fair outcome with respect to Large Industrial Interruptible customer rates in the event PHP is successful in establishing an updated (i.e., higher) value for the avoided cost benchmark. Specifically, please comment on the practicality and fairness of the following possible scenarios:**

(i) **The PHP proposed avoided cost value is recognized as being potentially more accurate or up to date, but the ELID rate is designed with the $7.661/kVA credit until completion of the next IRP and NSPI GRA, when the upward adjustment could be incorporated into both ELID and LIIR rates.**

(ii) **The PHP proposed avoided cost rate is recognized as more accurate and up to date, and as a result both the ELID and LIIR interruptibilty credits are revised upward as part of the resolution of M12661. If so, please indicate how other customer rates may need to be adjusted to implement this outcome.**

(iii) The PHP proposal is accepted, and the ELID interruptibility credit is established based on a higher benchmark avoided cost, but the LIIR credit is retained to be based on a different factual assumption about the value of avoided peaking benchmark. In addressing this possibility, please discuss the normal regulatory principles of fairness between classes.

Response IR-31:

(a) No. NS Power does not consider the proposed Large Industrial Interruptible Rider (LIIR) credit out of date.[1] The credit proposed in the 2026-2027 General Rate Application (GRA) is based on the avoided cost of peaking unit capacity which was determined based on the best available information at the time of GRA development, inclusive of the capital cost of the peaking unit (frame combustion turbine), the applicable operating cost assumptions and the applicable financial parameters. In accordance with recent practice, it is anticipated this will be reviewed and updated as necessary in the next GRA.

(b)

(i) Please refer to CA IR-1 and CA IR-9. In light of the provisions of the Settlement Agreement, the Company expects that in such a circumstance the ELID Tariff interruptible credit would continue to apply the credit applicable to the LIIR Tariff and the matter would be revisited in the next GRA.

(ii) Such an outcome would require the deferral of the revenue shortfall created by the higher interruptible credit provided to LIIR customers. Like the proposed PHP Deferral, it is assumed recovery of this deferral would be recovered from all above-the-line (ATL) customers through a future regulatory proceeding.

[1] The question refers to $7.661/kVA. It is assumed it intended to refer to $7.667/kVA which is provided in the Company's Application at page 8 and PHP's consultant's Evidence at page 21.

(iii) Though separate regulatory proceedings, the ELID Tariff Application and the GRA are closely linked:

- Terms of each are prescribed in the single GRA Settlement Agreement.
- The GRA includes a PHP Deferral mechanism which expressly recognizes that variances in revenues between the GRA assumptions applicable to ATL service to PHP and actual revenue received from PHP over the test period should be deferred for future recovery/return from/to ATL customers.
- The Applications rely on the same cost of service for the same test period.
- The forecast cost and revenue effects of the proposed ELID Tariff are incorporated within the cost of service with the remainder of utility costs distributed to other ATL cost of service classes.
- Specific provisions of the ELID Tariff were based on, and in large part mirror, the ATL Large Industrial Tariff, in particular the LIIR provisions which are the focus of this question.

Consistent with this, isolating a single cost element of the proposed revenue requirement or price construct is problematic. It would ignore that it is well understood that in regulatory proceedings cost forecasts will change between the time a utility's revenue requirement is developed and the time the Board issues its Decision. To change certain elements without considering broader potential changes over the period would be unbalanced and unfair. To continue to review all forecasts is impractical.