Row	Recommendation	Action Plan Response from NS Power	July 2026 Update
	Chapter II-Organization, Staffing and Controls		
1	Recommendation II-1: **Commercial Incentive Program Metrics** NSPI should review its Commercial Incentive Program metrics to reduce, if possible, after-the-fact adjustments and subjectivity.	NS Power accepts this recommendation. NS Power will devise an approach for the 2025 Program, that strives to minimize the need for after-the-fact adjustments.	The 2025 Commercial Incentive was developed and the language in the incentive scorecard document was more specific with regards to how the measures were calculated at the end of the year, including how to capture cost saving opportunities which may have arisen and were unforeseen at the time of incentive development, and actions which may have become a moot point throughout the year. The development of the 2026 Commercial Incentive used the same approach to reduce adjustments. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
	Chapter IV-Solid Fuel Procurement		
2	Recommendation IV-1: **Fuel Minimum Volume Payment Penalty** NSPI should seek to model fuel minimum volume payment penalties it faces in its commitment and dispatch.	NS Power accepts this recommendation. NS Power will summarize minimum volumes across the fuels and consumables and targets to report on our modeling approach in Q1 2025.	NS Power analyzed all contracts which have minimum volumes and discussed the matter with the FAM SWG. The analysis concluded that there are no changes required in the way contracts are presently modeled. In addition, the contract which precipitated this recommendation has been renegotiated and no longer contains minimum volume payment. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
	Chapter V-Solid Fuel Supply Management		
3	Recommendation V-1: **Performance Tracking**	NS Power accepts this recommendation and will explore	The Donkin mine did not reopen in 2024. The CSA ended Dec 31 2024.

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	NSPI should review its contract administration process for the Donkin supply agreement with [redacted] to determine if performance tracking can be enhanced.	methods to track weekly deliveries and flag when we may be approaching monthly contractual thresholds for the remainder of the supply agreement.	NS Power considers this Recommendation to be complete.
	Chapter VI-Biomass Procurement and Supply Management		
4	Recommendation VI-1: **Biomass Supply RFP** NSPI should requires its biomass supply RFP respondents to provide the key commercial terms of their offer in their written bid submission.	NS Power accepts this recommendation and on a go forward basis will apply this requirement for respondents to provide the key commercial terms of their offer in their written bid submissions.	On a go forward basis NS Power will require RFP respondents to provide specifics regarding key commercial terms in their written bid submissions. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
5	Recommendation VI-2: **Biomass Supply Procurement** To account for NSPI's demonstrated preference for Fuel Log Chips over competitive alternative types of primary biomass fuel, NSPI should consider specifying targeted quantities of Fuel Log Chips in future biomass supply procurements.	NS Power accepts this recommendation.	Beginning in 2025 Biomass RFP documentation, NS Power provided more thorough descriptors regarding types of biomass fuel sought, potential quantities (within a range) and targeted moisture levels. Specifically, if Fuel Logs Chips are required, due to the properties of such fuel, NS Power will specify the range of quantities being considered. This recommendation was received after the 2024 Biomass RFP had commenced, therefore the recommendation was not incorporated into the 2024 RFP documentation, but will be included in all subsequent RFPs. The 2025 RFP process commenced on July 4th 2025. The documentation included specifications for Fuel Log Chip quantities. NS Power will continue to include a range of required specific biomass fuel quantities in future RFPs.

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			NS Power considers this Recommendation to be complete.
6	Recommendation VI-3: **Shared Services Agreement** NSPI should complete its negotiations of amendments to the Shared Services Agreement with PHP, especially codifying the energy balance process.	NS Power accepts this recommendation and continues negotiations to complete a contractual amendment with the supplier which codifies the energy balance process under the Shared Services and Steam Agreement.	The time taken to agree upon and codify the Shared Services Agreement included establishing a baseline understanding of each component within the calculation and rebuilding the energy balancing reconciliation in an easier to follow stepwise process. These efforts were undertaken so that the Agreement could be easier to follow by those needing to implement, review, and utilize the results. Both parties acknowledged that the energy balance calculation processes in place pre-codification were developed at the outset of the contract, complex in nature, and difficult to follow. During the codification exercise, NS Power engaged both senior engineering staff and external consultants to itemize the processes and create a more stepwise approach to the exiting calculation of the energy balance. The agreed upon result did not adjust the underlying science and math with regards to the calculation, but rather provides chronology, data, and decision flow charts associated with each step in the calculation. As explained by Ms. MacLean and Mr. Pecurica at the Hearing, the process took time due to its complex technical nature and the requirement to engage senior engineers, PHP, and external consultants. Both parties took the necessary time to understand the process and reach consensus. The Amendment to the Shared Services and Steam Supply Agreement codifying the Energy Balance Process was executed on March 7, 2025. NS Power considers this Recommendation to be complete.
7	Recommendation VI-4: **Biomass Inventory Processes** NSPI should consider an investigation of its biomass inventory processes to determine ways to reduce the	NS Power accepts this recommendation and targets to complete its investigation and identify any opportunities for improvements over the Q4 2024 through Q4 2025 period.	NS Power reviewed its inventory processes including frequency of biomass fuel pile surveys and fuel pile segregation measures. NS Power has expanded the use of the woodyard to accommodate additional piles for stored bark and logs, assisting in mitigating the risk of co-mingling with other stored material such as the blended pile.

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	need for the quantity and magnitude of inventory adjustments in the future.		BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
8	Recommendation VI-5: **Fuel Manual** NSPI should finalize Revision 14 to the Fuel Manual.	NS Power accepts this recommendation and targets to finalize Revision 14 shortly after the Q3 2024 FAM SWG meeting.	NS Power submitted Revision 14 to the NSEB on October 28, 2024. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
	Chapter VII-Natural Gas Supply Planning		
9	Recommendation VII-1: **FT Pipeline** On an annual basis, NSPI should formally quantify what mix of short-term and long-term FT pipeline contracts and delivered gas supplies would result in the lowest overall cost to FAM customers. This quantification should include varying daily quantities, identification of potential offramps, and quantification of risk mitigation strategies including, but not limited to, reselling gas, releasing capacity, and various rate levels and contract terms. Further, NSPI has the opportunity to structure a request for FT capacity to one	NS Power accepts this recommendation. For 2025, natural gas supply/pipeline contracting quantification of the mentioned characteristics will be included within the recommendations.	In response to clarity gained from Bates White's Rebuttal evidence, NS Power will conduct an analysis examining both supply and pipeline capacity options that exist outside of the typical natural gas procurement window. The analysis will extend 20 years past the current year to cover the window typically impacted by long-term pipeline commitments. It will highlight supply and pipeline capacity options that may exist within this period and identify opportunities that could be pursued. The analysis will be incorporated as a new section of the existing Annual Natural Gas Report beginning with the 2025 report. The analysis was included in the 2025 Natural Gas Report that was filed on December 24, 2025. NS Power considers this Recommendation to be complete.

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	or more pipelines, if a need is identified.		
10	Recommendation VII-2: **Negotiation with Other Shippers** NSPI's participation with other shippers in the negotiation of tariff terms and conditions on upstream pipelines should continue, where and when needed, in CER and FERC regulatory proceedings.	NS Power accepts this recommendation. NS Power will continue to work with other shippers to re-negotiate tariffs and reduce costs for customers. NS Power will engage in the regulatory process pertinent to pipelines utilized by the Company where and when needed.	NS Power will continue to work with other shippers to re-negotiate tariffs and reduce costs for customers. NS Power will engage in the regulatory process pertinent to pipelines utilized by the Company where and when needed, as opportunities arise. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
11	Recommendation VII-3: **FT and Gas Supply Contracts** In conjunction with Recommendation VII-1, NSPI should periodically review the forecasted prices and assumptions used in its evaluations of FT and gas supply contracting activities for reasonableness and internal consistencies, and to ensure they reflect NSPI's real world, business expectations.	NS Power accepts this recommendation. Evaluations for gas supply and pipeline contracted will utilize the most up-to-date assumptions available and applicable to the analysis.	NS Power can confirm that it currently reviews assumptions used for the forecasting process, as well as the resulting forecast output on a periodic basis. When conducting an analysis utilizing this forecast information, NS Power will examine the assumptions and make any further updates that may be necessary. NS Power considers this Recommendation to be complete.
	Chapter VIII-Natural Gas Procurement		
12	Recommendation VIII-1: **Pipeline Markets**	NS Power accepts this recommendation. Opportunities to expand market access will be	NS Power/NSPEMI developed the ability to buy and sell gas into the Dawn market. Additionally, NS Power/NSPEMI is now able to transact in Massachusetts providing access to the Algonquin and Tennessee Gas pipeline markets.

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	Develop the ability to sell and buy gas at Dawn and into the Algonquin and Tennessee Gas pipeline markets.	investigated and enacted where possible.	NS Power considers this Recommendation to be complete.
13	Recommendation VIII-2: **Daily Gas Blogs** As part of the daily gas blogs, track the market prices at other markets accessible to NSPEMI and rank the net margins associated with each in the event NSPEMI had to sell unneeded gas. Further, provide relevant gas market information not found in the Shift Reports.	NS Power accepts this recommendation.	NS Power has developed daily market gas prices tracking and ranking, in the event NSPEMI has to sell unneeded gas. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
14	Recommendation VIII-3: **Gas Resource Portfolio** As part of its role in managing the gas resource portfolio, NSPEMI should identify and document additional ways of minimizing costs by utilizing the tariff provisions of their pipeline contracts to minimize transportation costs or sell un-needed gas at the highest available net margin.	NS Power accepts this recommendation. This will be addressed through the response to Recommendation VIII-5.	NS Power tracks the alternatives for reducing supply in the daily gas blotter to provide justification for the actions taken when needed. With the impending access to the Algonquin and Tennessee Gas pipeline markets for selling gas this process will be expanded within the daily gas blotter to incorporate these markets by the end of Q2 2025. Given the limited amount of gas resale activities (or other reductions to supply) NS Power would propose reviewing the structure of the analysis with stakeholders through a future SWG meeting for feedback and submitting the resulting analysis during the next FAM Audit process. Limited natural gas reselling activities have been required since this recommendation has been accepted. NS Power would recommend the review of the analysis be deferred until there is actual market transactions to better demonstrate the methodology.
15	Recommendation VIII-4: **ROAs**	NS Power accepts this recommendation.	NS Power will increase documentation to include significant decisions on gas supply management not previously captured.

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	NSPEMI and NSPI should provide reviewable documentation in ROAs and gas blogs regarding significant gas management decisions.		BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
16	Recommendation VIII-5: **Gas Purchase Programs and Real Time Gas Management** NSPEMI and NSPI should, as part of the term gas purchase programs and real time gas management, evaluate and document whether it is more economic to contract for some term gas with sell-back provisions, sell un-needed gas into one or more markets, or not take gas and pay liquidated damages.	NS Power accepts this recommendation. RFP memos will document the consideration of the alternatives available for reducing gas volumes should the need arise during the term of the gas supply. In real time when a reduction in gas volumes is required, the alternatives considered will be documented in the gas blotter.	NS Power tracks the alternatives for reducing supply in the daily gas blotter to provide justification for the actions taken when needed. With the impending access to the Algonquin and Tennessee Gas pipeline markets for selling gas this process will be expanded within the daily gas blotter to incorporate these markets by the end of Q2 2025. Given the limited amount of gas resale activities (or other reductions to supply) NS Power would propose reviewing the structure of the analysis with stakeholders through a future SWG meeting for feedback and submitting the resulting analysis during the next FAM Audit process. Limited natural gas reselling activities have been required since this recommendation has been accepted. NS Power would recommend the review of the analysis be deferred until there is actual market transactions to better demonstrate the methodology.
	Chapter X-Power Plant Performance		
17	Recommendation X-1: **Reporting of Forced Outages** NSPI should address the identified discrepancy in reporting of forced outages and derates and revise its outage/derate tracking and reporting, as appropriate.	NS Power accepts this recommendation and will update the 2024 Annual FAM Report Data Categories to be better defined and clarified for stakeholders.	2024 Annual FAM Report was filed on March 3, 2025 with the categories correctly displayed. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.

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18	Recommendation X-2: **Tufts Cove** NSPI should explain and address any implications associated with Tufts Cove 2's consecutive maximum real power test results.	NS Power accepts this recommendation.	Tufts Cove Unit 2 had a small derate of approximately 2MW during the audit period. In 2024 this derate was resolved and the unit achieved its maximum real power tests in Jan 2024. There were no regulatory implications during the audit period. The NERC MOD-025-2 standard would require a retest if a condition was identified that changed the real power value by more than 10% from its previous test. This recommendation was reviewed during the Hearing during Board questions from Mr. Murphy to Mr. Musco where Mr. Musco stated that NS Power has addressed Bates White point in their rebuttal evidence. NS Power considers this Recommendation to be complete.
19	Recommendation X-3: **PHB Biomass Unit** NSPI should complete the further performance tests on the PHB biomass unit using biomass fuel only and testing different biomass fuel moisture contents and PHP loading levels.	NS Power accepts this recommendation.	NS Power completed the performance tests on the PHB biomass unit. Testing Overview: Completed Tests: Testing at lower fuel moisture levels and multiple turbine operational modes was completed in fall 2024. Additional testing at higher fuel moisture levels was delayed due to an unusually dry fall. However, this testing resumed and was completed during winter 2024/2025. The data from these tests was consolidated and incorporated into a comprehensive report. The results of the testing were presented at the September 2025 SWG meeting. No comments were noted. NS Power considers this Recommendation to be complete.
20	Recommendation X-4: **Status of Outstanding Recommendations** NSPI should provide the Board an update on the status	NS Power accepts this recommendation, and will provide an update on the status of remaining recommendations at the end of 2024.	NS Power filed an update on the outstanding recommendations with the NSEB on December 19, 2024. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence.

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	of the remaining 36 recommendations from the Root Cause Analyses at the end of 2024.		NS Power considers this Recommendation to be complete.
21	Recommendation X-5: **Root Cause Analyses** NSPI should make available all Root Cause Analyses that remain in progress as of the end of the 2022-2023 Audit Period in the next FAM Audit.	NS Power accepts this recommendation and will make available to the auditor Root Cause Analyses that remain in progress at the end of the 2022-2023 audit period in the next FAM audit.	NS Power will provide the completed Root Cause Analyses in the next FAM audit. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence.
22	Recommendation X-6: **Wind Curtailment** NSPI should incorporate reporting of wind curtailment in its FAM reporting.	NS Power accepts this recommendation.	Wind curtailment estimates are now included as tab M10 in the monthly FAM Reports. NS Power considers this recommendation to be complete.
23	Recommendation X-7: **Pursue Damages** NSPI should continue to pursue damages to the maximum extent under its agreement with Nordex and update the Board on the outcome of those efforts, including on the capability status of South Canoe.	NS Power accepts this recommendation.	NS Power and the majority owner of the South Canoe project brought a claim against Nordex, culminating in a Mediation that occurred in August 2025. During the Mediation process, a settlement was achieved. The outcome is reviewable by the Board as part of the next FAM Audit as per the Board's Decision in this matter. NS Power considers this recommendation to be complete.

	Chapter XI-Commitment and Dispatch		
24	Recommendation XI-1: **Commitment and Dispatch Reporting** NSPI should provide a detailed report that identifies and explains in detail how commitment and dispatch issues were addressed by the selected Outage Coordination and Economic Dispatch Optimization Solutions. The report should specifically address and explain at a minimum: a. what modelling enhancements were selected to minimize commitment and scheduling decisions made outside of PortOps and to reduce manual adjustments made to PortOps parameters, b. how exceptional dispatch information informed the choice of outage coordination and economic dispatch optimization solutions, c. how historical decisions made by the System Operator informed the real-time system optimization and enhanced processes selected,	NS Power accepts this recommendation.	NS Power continues to work through the implementation of the ECC Optimization Tools Project as presented quarterly during the SWG meetings and shared in filed quarterly updates with the NSEB. The anticipated Go Live date is July 2026. Updates to the disposition of all elements of the recommendations will be provided as noted in the NS Power Response to Undertakings (U-22) filed on May 8, 2025.

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	d. how RTED functionality is addressed by the selected outage coordination and economic dispatch optimization solutions, e. how the management of natural gas pressure, solid fuel supply, and natural gas pipeline positions are addressed by the selected outage coordination and economic dispatch optimization solutions, f. how the modelling and dispatch of PH Biomass is affected by the selected outage coordination and economic dispatch optimization solutions, g. what new tools to optimize PH Paper load in real time are contained within the selected outage coordination and economic dispatch optimization solutions, h. what new tools to optimize Wreck Cove in real time are contained within the selected outage coordination and economic dispatch optimization solutions,		

	i. how reserve deficiencies will be managed by the new tools within the selected outage coordination and economic dispatch optimization solutions, and j. how tracking of dispatch decisions made by marketers and the System Operator will be done within the selected outage coordination and economic dispatch optimization solutions.		
25	Recommendation XI-2: **Hourly System Marginal Cost** NSPI should retain the hourly system marginal cost data from the PortOps day ahead optimization to allow the evaluation of day ahead.schedules in an after-the-fact review.	NS Power accepts this recommendation. NS Power will develop a process to retain the cost data used in the PortOps day ahead optimization.	NS Power confirmed at the March 28, 2025 SWG that the data was being retained. NS Power considers Bates White's comment addressed. NS Power will complete the development of a tool to extract and report the retained PortOps day-ahead data. This will be complete for the commencement of the next FAM Audit process and provide access to day-ahead PortOps data for the complete audit period. Development of the tool was delayed due to later-than-anticipated restoration of PortOps. The tool has been developed, and day-ahead / real-time marginal cost data for 2024 and up to April 2025 has been submitted to Bates White as part of the current FAM Audit. May-December 2025 data is not available due to the unavailability of PortOps during this period. NS Power considers this recommendation to be complete.
	Chapter XII-Power Purchase and Sales		
26	Recommendation XII-1: **NLH Agreement**	NS Power accepts this recommendation. NS Power will continue to update the Board on	[redacted]

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	NSPI should continue to update the Board on its progress to come to a final agreement with NLH regarding the valuation of the undelivered NS Block quantities, the classification of the undelivered quantities as either Block A Undelivered Energy or Block B Undelivered Energy, and the precise valuation of the makeup energy that NLH will provide the undelivered quantities. The update should include the quantities and value of the undelivered quantities to date, as well as the quantities and value of any makeup energy provided to date. The data should also clearly explain whether the volumes are "gross" or "net" volumes (i.e., whether transmission losses are included), and ensure that the reported volumes are reported in units that match the contractual obligations of the ECA. Such data should include supporting calculations to encourage transparency. NSPI should continue updating the Board quarterly on this issue until both (a) NSPI and NLH come to such a final agreement and (b) all makeup quantities have been delivered.	progress towards the final determination of Block A and Block B volumes. Please refer to response to recommendation XII-3 regarding the continued updating to the Board on the valuation of undelivered and makeup energy.	[redacted]

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27	Recommendation XII-2: **NS Block Energy Volumes** NSPI should maintain its pursuit of recovery of missing NS Block energy volumes in a manner that recognizes the contractual provisions pertaining to missing and makeup energy, seeks to maximize value for FAM customers, and addresses the fact that 82,341 MWh of replacement energy received during the Audit Period was not eligible as replacement energy under the ECA's terms.	NS Power accepts this recommendation. NS Power agrees to continue its pursuit of missing NS Block energy in a way that recognizes the contractual provisions pertaining to missing and makeup energy, and the maximizing of value for FAM customers, and will provide further detail and context on the identified 82,341 MWh of energy, including how the approach for receiving this energy brought value to customers.	The 82,341 MWh transaction in question has been evaluated by NS Power to have been economic and beneficial to customers as discussed in the Q1 2025 FAM SWG meeting. This analysis is available for Bates White's review. NS Power plans to include it in the upcoming FAM Audit or as requested by Bates White. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence.
28	Recommendation XII-3: **NS Block Energy Volumes Reporting** NSPI should continue its efforts to accurately value the missing and makeup NS Block energy volumes. NSPI should maintain its existing reporting to the Board but should enhance that reporting to adjust its Hourly Replacement Method as needed, particularly as it relates to solid fuel costs (which can use forward replacement costs that are not incurred). NSPI should not abandon the Hourly Replacement Method given its attributes. NSPI should include in its reporting the determination of Block A and	NS Power accepts this recommendation. NS Power will complete the valuation of the missing and makeup NS Block energy volumes for review by Bates White over the Q4 2024 to Q1 2025 period, during which the remaining makeup energy (approximately 7.6 MWh) is expected to be received. NS Power will maintain its existing quarterly reporting to the Board and enhance the report as necessary based on this review. As described in response to Recommendation XII-1, the valuations will incorporate the outcome of the determination of Block A and Block B volumes.	The Similar Value Analysis, as conducted by NS Power and reviewed Bates White and shared with the FAM SWG in June 2025, will be reviewed in the 2024-2025 FAM Audit, as ordered by the NSEB in the 2022-2023 FAM Audit Decision. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence.

	Block B volumes and valuations so stakeholders and the Board understand the full picture of NS Block undelivered and makeup volumes and values. NSPI should continue reporting these valuations quarterly and should do so until NSPI has ceased receiving makeup energy.		
29	Recommendation XII-4: **NS Block from NLH** NSPI should consider pursuing the long-term capacity value of the undelivered quantities of NS Block from NLH, conservatively estimated at the carrying cost of Lingan 2.	NS Power accepts this recommendation. NS Power will consider available approaches to recovering the long-term capacity value of the undelivered quantities of NS Block. Any analysis of NS Power's legal rights and obligations under the EAA is privileged. Specific matters in relation to the Muskrat Falls Project and associated contracts are considered privileged.	In its decision from the previous Audit the Board accepted NS Power's submission that during the 20/21 audit period under deliveries of Block have not resulted in loss of capacity value. NS Power has conducted the same analysis showing the continued need for Lingan 2 during the 22/23 period and thus the carrying costs of Lingan 2 have not been a direct effect of underdelivered quantities. NS Power will continue to consider the matter and its legal entitlements. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
30	Recommendation XII-5: **Brooklyn PPA** NSPI should either (a) enforce the identified provisions of the Brooklyn PPA or (b) pursue reasonable PPA revisions that better match how the PPA is administered.	NS Power accepts this recommendation.	NS Power and Brooklyn Power worked through the year 2023 on the first Amending Agreement which was to formalize the amendments concerning Renewable Electricity Regulations sections 6AA (1), (2) and (3) of the Electricity Act. The first amendment was executed on December 11, 2023. The next amending agreement was finalized and executed on December 10, 2024, which focused on the codification of existing practices between NS Power and Brooklyn Energy, including but not limited to communication requirements regarding the expected output from the facility, costing

			information (decremental and incremental), and the inter-temporal parameters of the facility that are to be considered in the dispatch of the facility, and, timelines, rights and obligations of each party associated with auditing the energy costs of the facility. NS Power considers this Recommendation to be complete.
	Chapter XIV-FAM Accounting		
31	Recommendation XIV-1: **Contract Numbers and Purchase Order Numbers** NSPI should include contract numbers and purchase order numbers on all purchase order documents to easily identify and agree the approvals of the purchase order displayed in the system to the purchase order document.	NS Power accepts this recommendation and will amend the process to update documents once a related automated purchase order number has been generated.	NS Power has completed including contract numbers and purchase order numbers on both new purchases and prior documents. BW provided a favourable assessment of NS Power's work on this Recommendation in their Rebuttal evidence. NS Power considers this Recommendation to be complete.
	Chapter XV-ELIADC		
32	Recommendation XV-1: **Benefits Calculation of PHP** NSPI should be required to develop a benefits calculation that takes into account the hourly benefits and costs of PHP load deviations based on hourly quantities and prices, by cause code type, to the extent possible.	NS Power accepts this recommendation and will seek what accurate and feasible approaches exist that are consistent with requirements set out in the ELIADC Tariff, to account for benefits and costs by cause code, and report its findings to the FAM SWG.	Consistent with the Board's direction in the 2022-2023 FAM Audit Decision, NS Power discussed the technical limitations associated with implementing the cost/benefit analysis associated with individual deviations with Bates White as a part of the ongoing 2024-2025 FAM audit. NS Power proposes that elements of this recommendation be rolled into the more comprehensive hourly load shifting benefit evaluation presently taking place as a part of the recommendation XV-3 implementation and as a part of the ELID tariff administration development, presently being considered by NSEB. Subject to the Board's acceptance of this proposed course of action, NS Power considers this recommendation to be complete.

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33	Recommendation XV-2: **CBL Energy Charge** The calculation of CBL Energy Charge, which includes fixed costs, appears to conflict with the language of the ELIADC tariff. NSPI should either revise the calculation of the CBL Energy charge to remove the fixed cost component or revise the definition of the CBL Energy Charge in the ELIADC tariff to allow the inclusion of a fixed component.	NS Power accepts this recommendation. NS Power will review the format of the annual report to ensure clarity in the presentation of the components of the CBL Energy Charge that are consistent with the language in the ELIADC tariff.	In accordance with the Board's Direction in M12184, NS Power filed its Compliance Filing with the updated ELIADC tariff on October 31, 2025. NS Power's reply to Compliance Filing comments were submitted on December 5. The Board issued its Order approving the revised ELIADC Tariff on December 8, 2025. The revised tariff introduces a new term "CBL Cost" which transfers fixed cost recovery to the CBLA leaving the CBL Energy Charge exclusive of fixed costs. NS Power believes this tariff language update satisfies this Recommendation. NS Power considers this Recommendation to be complete.
34	Recommendation XV-3: **Expand Annual Reporting on the ELIADC** We recommend that NSPI further improve its annual reporting by including more detailed quantification of actual load shifting benefits (and costs), an identification and discussion of the types of deviations that provide the most benefits and why, ways to improve the tariff or tariff administration, and a comparison of current year outcomes to prior years to help to evaluate ELIADC performance over time.	NS Power accepts this recommendation. NS Power agrees to continue to identify and report on load shifting benefits in its annual reporting and will examine the possibility of quantifications and/or discussion that provides more detail on the tariff value and performance.	The process was interrupted by the cyber incident and required re-implementation in the new version of PortOps. Upon restoration of PortOps functionality in Q1 2026, NS Power was able to conduct a comprehensive hourly analysis of load shifting benefit with respect to this recommendation in PortOps model, isolated from the masking effect of commodity price shifting. This process is expected to become a part of the ELID rate which is presently being considered by NSEB. Quantification of the load shifting benefit has two value streams: 1. Value of hourly load shifting (equal monthly energy between flat load and shifted load scenarios) 2. Value of seasonal load shifting (different monthly energy between flat load and shifted load scenarios) The calculation is an hourly simulation in PortOps software which uses forward replacement pricing in both scenarios, and flat hourly load as a basis of comparison between the shifted and flat load, and results in equal monthly energy in each month between the shifted and flat load scenarios.

			The next step was to implement a representation of CBL as a basis of comparison to what was actually achieved through load shifting, including seasonal and hourly load shifting, using forward replacement pricing. The CBL scenario is intended to simulate PHP behavior on an embedded LIIR rate where PHP would run at flat load which is optimal for their equipment, and responding to paper orders, and taking approximately the same number of outages each month, rather than concentrating outages in the highest cost months. The results were discussed with bates White and with FAM Small Working Group during the Q2 meeting. NS Power is looking forward to receiving feedback from the stakeholders with regards to the completion of this recommendation and if any additional analysis is required.