CONFIDENTIAL – ATTACHMENTS ONLY

Request IR-01:

Please provide the actual, approved and forecast O&M costs at the most detailed level in which each is tracked by NSPML for 2019 to 2028, including both approved and actual, proposed or forecast, as applicable. Please provide in an excel workbook, with accounting records as support for all summarized cost categories.

Response IR-01:

Please refer to Confidential Attachment 1 filed electronically.

CA IR-01 Attachment 1
has been filed as a confidential
electronic file.

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Request IR-02:

Please provide the approved and actual FTE count and costs at the most detailed level in which each is tracked by NSPML for 2019 to 2027 including both approved and actual, proposed or forecast, as applicable. For any missing data, please make a reasonable assumption about the FTE count and cost forecast using a historical trend for the cost per FTE, accounting for any known changes to the FTE profile.

Response IR-02:

FTE's	2028 Assessment	2027 Assessment	2026 Forecast/ Approved	2025 Actual / Approved	2024 Actual / Approved	2023 Actual / Approved	2022 Actual / Approved	2021 Actual / Approved	2020 Actual / Approved	2019 Actual
FTE's in Budget	29.5	29.5	29.5	29.5	29.5	29.6	29.5	22.1	22.1	22.1
Actual / Approved / Budget Cost	4.7	4.6	4.2/4.5	3.6 / 4.5	3.7 / 4.2	3.9 / 3.5	3.9 / 3.1	3.2 / 3.2	3.1 / 2.9	2.7

Note: 2019-2022 FTE data is unavailable; the following assumptions have been made. From 2019-2021 there was a progression from project to operations, with an assumption of 75% of total expected FTE, with 2022 and beyond being at 100% FTE of 29.5.

Secondly, note that the lower costs for actuals/forecast versus approved for 2024 - 2026 were due to vacancies where NSPML used consultants as required to complete the necessary work.

REDACTED

Request IR-03:

In Exhibits N-5 and N-8, Matter No. M12394, NSPML discussed its vegetation management activity in both Nova Scotia and Newfoundland. Please explain whether NSPML contracts for vegetation management independently of NS Power and NL Hydro, or whether it leverages those utilities' service procurement processes to achieve savings.

(a) Please provide the approved, actual, proposed and forecast costs for vegetation management for 2024-2028, by province, in spreadsheet format.
(b) Please provide supporting information for the vegetation management estimate referenced in Exhibit N-1, p. 8, including contracts for the budgeted services and procurement decision documents supporting those contracts.

Response IR-03:

For the NL assets collaborative contracting opportunities have been discussed on a number of occasions for a variety of work scopes including vegetation management. To this point there has not been cost or efficiency advantages in pursuing such arrangements outside of normal maintenance activities within the AC yards in Bottom Brook and Granite Canal.

For Nova Scotia, please refer to NSEB IR-11 (c).

a) Please see Confidential Attachment 1.

b) For the NS portion, there is a Master Services Agreement with NS Power for which NS Power advises on progress and provides an updated outlook of the work scope for the period(s) ahead along with estimated costs as required by NSPML for budgeting and planning purposes. This input resulted in the following cost estimate breakdown for Nova Scotia:

REDACTED

millions	**2027**	**2028**
Cutting - HVDC	[redacted]	[redacted]
Cutting – Grounding Line	[redacted]	[redacted]

For the NL portion, the procurement process has not started, therefore, supporting information is not available for 2027 and 2028. The estimate for 2027 and 2028 was created in Q1 2026 and was based on historical market information and a preliminary view of treatment areas and methods to be employed. That estimate was updated in Q2 2026 with 2026's budget amount (which was included in this Application) because NSPML had new field verification information as well as more current market information in hand and determined that it would be able to manage and adjust the vegetation management program delivery in NL for 2027 and 2028 within the 2026 budget level.

Following the conclusion of 2026's work scope, the 2027 and 2028 work scope will be firmed up and procurement and contracting for that work will be initiated.

Description	2028 Assessment	2027 Assessment	2026 Approved	2025 Approved	2025 Actuals	2024 Approved	2024 Actuals
Vegetation Management - Newfoundland	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Vegetation Management - Nova Scotia	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Lidar & other (both provinces)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Total	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

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Request IR-04:

In Exhibit N-7, Matter No. M12394, IG RIR-10, NSPML stated that certain parcels in Nova Scotia and Newfoundland have not completed the land expropriation process. Please provide an update on these matters. With respect to the Newfoundland parcels, if no expropriation panel yet exists, please explain what legal and procedural steps are available to NSPML to resolve the circumstances with the landowners, and state whether there is any action that can be taken by the NSEB or the Nova Scotia Government to facilitate resolution.

Response IR-04:

As per the Q1 and Q2 2026 Quarterly Reports, NSPML continues to work with both the NS and NL Governments in an effort to complete these expropriations. There is no further update at this time.

With respect to the expropriation panel matter in NL, NSPML confirms that no expropriation panel yet exists. NSPML understands that the government continues to try to re-establish a panel (via an independent appointments commission as defined by the legislation); however, that work is not yet completed. As the process is defined by legislation in NL and requires a formal panel, there is no recourse other than to support and encourage government to create the panel, which NSPML has been doing. In conversations with government, NSPML has suggested that given the challenges with progress some consideration should be given to eventual changes to the legislation that would enable a simplification to the process, such as fewer panel members or potential delegation to an independent legal firm or such. Unfortunately, there are not any current indications that imminent changes are pending; as such this issue remains as status-quo. NSPML is not aware of any action that the NSEB or NS Government could take to facilitate resolution.

REDACTED

Request IR-05:

In Exhibit N-1, p. 9, NSPML describes the contingency support budget, with potential refund to customers. Please provide the approved budget amount, actual amount, and details on associated refunds, as applicable, for each of the years 2022-2026.

Response IR-05:

The first year in which NSPML included marine contingency support in the budget was 2024, the total was $[redacted]. In 2024, NSPML earned at the top of its allowable band due to changes in approach to vegetation management and to the converter station OEM maintenance contract, and the $[redacted] budgeted was included in the overall total refund of $2,500,000 to customers.

In 2025, NSPML budgeted $[redacted] for marine contingency support. The full amount plus $[redacted] of WACC was refunded to customers through a reduction in the January 2026 assessment payment from NS Power.

For 2026, NSPML budgeted $[redacted] for marine contingency support and has committed to refunding the total, net of any incurred expenses towards contract advancement or other cable repair preparedness planning plus applicable WACC, if an agreement is not reached by year end.

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Request IR-06:

With respect to Exhibit N-1, p. 14-15, 16 and 24, NSPML requests approval for an estimated depreciation associated with the SCM upgrades scheduled for September 2028.

(a) Please provide the forecast dates for the SCM upgrades to be placed in service and for the books to be closed on the SCM upgrade project.
(b) Please provide the schedule for NSPML to propose the SCM upgrades project capital application, including an anticipated filing date and decision date by the NSEB, assuming the Company's preferred review process.
(c) Please explain why NSPML considers it appropriate for the Board to approve rates that include depreciation costs for a project that has neither been placed in service or even proposed in a capital application.
(d) Assuming that the Board does not approve the proposed cost to be placed in rates for 2028, please identify any other alternative cost recovery process that NSPML is aware of that may be reasonable to consider, such as regulatory deferral or AFUDC.

Response IR-06:

a) The SCM upgrade is currently scheduled to take place leading up to/during the annual outage in September 2028 and is therefore expected to be placed in service (in rate base) as at October 1, 2028. The project would be closed within a reasonable period following the installation, nominally 6 months.

b) NSPML is in discussions with the OEM regarding a proposal, so it is not possible at this time to commit to when an application can be made. NSPML is targeting an application in the first part of 2027 with Board process and decision to follow in accordance with usual timelines.

c) As is similar at NS Power, when forecasting costs over a multi-year timeframe, reasonable estimates are required for future sustaining capital requirements at the time of the Assessment Application. With the expected spend scheduled for September 2028 (over 2 years away), it is not practical to have capital approval in place in advance of the 2027/2028 Assessment Application. NSPML understands that approving the associated depreciation in rates is not approval of the SCM capital project and an application to the NSEB is pending once scope and pricing is determined. NSPML understands this to be the traditional approach to inclusion of new capital related depreciation costs in rates.

d) As noted in part (c) above, when considering a multi-year time frame, it is standard practice to reasonably estimate future capital expenditures and seek approval of the associated depreciation in rates prior to a regulatory capital application. NSPML would be amenable to consideration of alternative cost recovery processes put forward by customer representatives if they wish an adjustment to what NSPML understands to be the traditional approach. If the Board does not approve the proposed cost to be included in rates, NSPML presumes the Board would provide an alternate mechanism or, if not, NSPML would have to consider the appropriate options at that time.

REDACTED

Request IR-07:

In Exhibit N-2, M11285, NSPML provided an annual estimate of the number of IGBTs Failed and Replaced.

(a) Please provide the same table as referenced above, extended through 2026 YTD.
(b) How many IGBTs are currently in the spare inventory?
(c) Considering the actual failure rate rather than the [redacted] rate estimated by the manufacturer, has NSPML reconsidered the size of the spare inventory (224 units per Exhibit N-1, p. 25)? Please justify your answer and provide documentation of any reassessment that NSPML may have conducted in the past several years.
(d) If the failure rate is less than half that estimated by the manufacturer, why would it not be reasonable to target a spare inventory of roughly half the 224 unit target described in Exhibit N-1?

Response IR-07:

(a/b) NSPML assumes that the question refers to the table provided in CA IR-08 from M11285. Please refer to Confidential Attachment 1 in the response to NSEB IR-06.

(c/d) Please refer to the response to NSEB IR-06.