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**VIA WEB PORTAL & EMAIL**

Crystal Henwood, Clerk of the Board  
Nova Scotia Energy Board  
1601 Lower Water Street, 3<sup>rd</sup> Floor  
P.O. Box 1692, Unit "M"  
Halifax, NS B3J 3S3

Dear Ms. Henwood:

**Re: M12914 - NSPML - 2027/28 Assessment Application**  
**Written Submissions all Parties**

The Consumer Advocate offers the following submissions regarding the 2027/2028 Assessment Application of NSPML.

In general, the Consumer Advocate does not take issue with the Application. The assessment amounts for the two years (\$200.3 Million in 2027 and \$191.6 Million in 2028) are in line with the assessment which was approved by the Board for 2026.

The meetings of stakeholders convened by NSPML in advance of the Application and their responses to Information Requests that followed the Application have allowed for an appropriate review of the spending plans of the Utility.

However, the Consumer Advocate wishes to comment on the following particular issues:

**1. Support for OM&G costs**

In CA IR-01, the Consumer Advocate requested accounting records as support for each cost category of the actual OM&G costs since 2019. In response, NSPML provided a table of costs by category, but no accounting records as support. NSPML also indicated it was willing to provide what it described as a "trial balance" report. However, this report did not appear to be responsive to the original request.

The Consumer Advocate believes it is necessary and proper for NSPML to be able to produce accounting records that support its report of actual OM&G costs as summarized in its annual assessment filings so that the summarized data may be verified and any necessary questions raised.

The Consumer Advocate asks that the Board direct NSPML to file such data in its next assessment application with explanations of accounting codes, abbreviations and appropriate confidentiality protections as required.

## **2. Marine Survey Cost Recovery**

The Consumer Advocate supports the position advanced by NSPML that a multi-year smoothing of Marine Survey costs is not in the best interests of rate payers.

The two-year assessment, with a placeholder for 2027 Marine Survey costs and a follow up adjustment once the contracted cost is known, as proposed by NSPML, strikes an appropriate balance that allows for adequate oversight while avoiding many of the financing costs arising from a full, smoothing regime.

The Board and stakeholders will be able to assess the prudence of the contracted Marine Survey costs in the review of the next Assessment Application.

## **3. Regulatory Process**

The 2027/2028 Assessment Application has been conducted through a paper review process. The Consumer Advocate agrees that such a review was appropriate in this instance and ultimately reduced the regulatory cost of the proceeding.

Whether or not further Assessment Applications can be dealt with in the same manner will depend on the issues that are brought forward in the applications.

## **Conclusion**

The Consumer Advocate thanks the Board for the opportunity to make these brief submissions.

Yours truly,

**PINK LARKIN**



David Roberts,  
For the Consumer Advocate

cc. Participant List