

NON-CONFIDENTIAL

1 **Request IR-1:**

2

3 **With reference to FOR-15, which pertains to the allowance for working capital, for each of**
4 **the amounts in column (d) -Annual Cost for the 2013 and 2014 Test Years:**

5 a) **Please provide an itemization showing how each of the amounts was determined.**

6 b) **Please provide a reconciliation of each of the amounts to the amounts included in**
7 **the revenue requirements. This should explain each of the differences between**
8 **the amounts. For example, the 2013 table shows "Fuel & Purchased Power of**
9 **\$489.4 million, whereas DE-03- DE-04, at page 70 of 159, shows fuel &**
10 **purchased power expenses as \$475 million in 2013.**

11

12 Response IR-1:

13

14 (a) Due to the large volume of material, please refer to Confidential Attachment 1, available
15 for viewing at NS Power's offices. NS Power used the 2012 Study as the basis for
16 calculating the 2013 and 2014 test years allowance for working capital. Changes that
17 would impact the 2012 calculations were reflected in the 2013 and 2014 test year figures
18 and are included in the attachments referenced above.

19

20 (b) Please refer to response (a). The reconciliation is included in the calculation of the 2013
21 and 2014 test years allowance for working capital.

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1 **Request IR-2:**

2

3 **With respect to the allowance for Working Capital calculation shown on FOR-15 and the**
4 **Lead-Lag Study provided as SR-04, Attachment 1, please respond to the following:**

5 a) **Were all of the expense items shown as being excluded from the lead/lag study on**
6 **page 8 of SR-04, Attachment 1 also excluded from the 2013 and 2014 Test year**
7 **expenses contained on FOR 15? If not, please provide all amounts included on FOR**
8 **15 for such expenses and explain why they were not excluded.**

9 b) **Please provide a breakdown of the "Fuel & Purchased Power" costs for 2013 and**
10 **2014 shown on FOR-15 in the same format as the breakdown provided for the fuel**
11 **and purchased power costs on page 15 of SR-04, Attachment 1.**

12

13 **Response IR-2:**

14

15 (a) Yes.

16

17 (b) Please refer to Larkin IR-1.

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1 **Request IR-3:**

2

3 **With reference to SR-04, Attachment 1 (Lead-Lag Study):**

4 **At page 29 of 38, the study indicates that to estimate the cash working capital for 2012,**
5 **NSPI started with its results for 2009 and made a number of adjustments thereto, which**
6 **are listed on page 30 of 38. While SR-04, Attachment 1 shows the calculations for the**
7 **various 2009 lags, it does not provide the calculations for the revised 2012 lags. Please**
8 **show, in detail, all adjustments that were made to the 2009 results that are discussed on**
9 **page 30 and provide each of the resulting revised lag calculations. Please also provide the**
10 **calculations in electronic format with all calculations and formulas intact.**

11

12 Response IR-3:

13

14 Due to the large volume of material, please refer to Confidential Attachment 1, available for
15 viewing at NS Power's offices.

16

17 Please also refer to 2012 GRA NSPI (NPB) IR-161(a).¹

¹ NSPI 2012 General Rate Application, NSPI (NPB) IR-161, NSUARB-NSPI-P-892, July 18, 2012.

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1 **Request IR-4:**

2
3 **With reference to Redacted FOR-13, Attachment 1, line 24, which provides the projected**
4 **2013 and 2014 pension funding, please respond to the following:**

5 a) **Please show, in detail, how the pension funding was determined. If based on**
6 **information provided by the Company's actuary, please provide all correspondence**
7 **from the actuarial firm supporting the amounts.**

8 b) **Please provide the dollar impact on the 2013 and 2014 amount of funding that**
9 **would result from a 25 basis point change to the discount rate assumption.**

10
11 **Response IR-4:**

12
13 (a) Please refer to RB-02 – RB-16 Confidential Attachment 2 of the Application, which
14 provides a breakdown of the Company contributions for 2013 to 2017 for the various
15 Company sponsored benefit plans. The contribution figures for the pension plans
16 (Employee and Acquired) shown in RB-02 – RB-16 Confidential Attachment 2 are based
17 on draft figures from actuarial valuations for funding as at December 31, 2011.

18
19 (b) Assuming that the discount rate for funding purposes was 25 basis points lower for both
20 going concern and solvency valuation bases as at December 31, 2011 and remains the
21 same in future years, and the Company contributes the minimum required for 2012, the
22 company contributions for each of 2013 and 2014 would be approximately \$7.2 million
23 higher. Conversely, if the discount rate was 25 basis points higher, the Company
24 contributions for each of 2013 and 2014 would be approximately \$7.1 million lower.

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1 **Request IR-5:**

2
3 **With reference to Redacted FOR-13, Attachment 1, line 23, which is the beginning balance**
4 **of the Deferred Charges - Pensions, please respond to the following:**

5 a) **Is the beginning balance for 2013 of \$59.0 million strictly the result of the difference**
6 **over time between the cash contributions made to NSPI to the pension plan and the**
7 **amount of pension expense recorded on the books? If no, then please provide a**
8 **detailed description of any additional costs included in the beginning balance and**
9 **separate the \$59.0 million between the amount that results from 1) the difference**
10 **between the cash contributions to the plan and the pension expense; and 2) other**
11 **items with a breakdown of the other items.**

12 b) **Please provide each of the annual debits and credits to the Deferred Charges-**
13 **Pension from inception of the deferral to the projected \$59.0 balance at**
14 **January 1, 2013. Please break the annual amounts down between cash funding by**
15 **NSPI to the pension plan, pension expense, and any additional items included in the**
16 **balance.**

17 c) **Please describe, in detail, all impacts the transition to US GAAP had on the balance**
18 **and provide the amount of impacts.**

19
20 **Response IR-5:**

21
22 (a) Please refer to Partially Confidential Attachment 1, which includes an adjustment related
23 to the transition from Canadian GAAP to US GAAP as discussed below in response (c)
24 and a valuation allowance.

25
26 In accordance with Canadian Institute of Charter Accountants (CICA) 3461, there may be
27 limits on the carrying amount of an Accrued Benefit Asset (for example, if the Employer
28 is only entitled to 50 percent of the surplus in a pension plan – no more than 50 percent of
29 the accrued benefit asset should be shown on the balance sheet). As such, based on an

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1 interpretation of the Plan terms under NS Power's accounting policy for the NS Power
2 Employees' pension plan, NS Power's Accrued Benefit Asset (ABA), upon full
3 amortization of the Initial Valuation Allowance, is limited to half of the plan surplus.
4 The valuation allowance is effectively an offset to the ABA to recognize that the full
5 amount of the ABA is not available as an "asset" to the company.

6
7 (b) Please refer to Partially Confidential Attachment 1 for a schedule since 2000 showing
8 annual pension expense, annual cash contributions and any additional items included in
9 the \$59 million balance.

10
11 (c) The Company reported accounting disclosures under US GAAP effective
12 January 1, 2011. The main impact of this change is that the net transitional obligation
13 which existed under CICA 3461 is moved onto the balance sheet under US GAAP.
14 Therefore, the net balance sheet asset is reduced upon transition, since there were two
15 years remaining in the transitional obligation amortization schedule under Canadian
16 GAAP. The one time reduction to the accrued benefit asset at January 1, 2011, was \$4.5
17 million. As this transitional obligation amortization schedule was recognized
18 immediately on the balance sheet, it did not flow through the pension costs for 2011 and
19 2012. As such, the pension cost reported under US GAAP is approximately \$2.25
20 million lower in each of 2011 and 2012 than it would have been under CICA 3461. The
21 above is consistent with the requirements of US GAAP. As of 2013 pension expense
22 under Canadian GAAP and US GAAP are the same.

In Millions (\$)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
OPENING BALANCE OF CARRYING AMOUNT OF ACCRUED BENEFIT (ASSET) LIABILITY NET OF VALUATION ALLOWANCE		(47.3)	(33.4)	(16.1)	(26.4)	(43.3)	(56.2)	(48.4)	(36.1)	(28.6)	(30.2)	(18.0)	(10.7)
ONE TIME ADJUSTMENT FROM CDN TO US GAAP		4.5	-	-	-	-	-	-	-	-	-	(8.1)	(8.1)
LESS: ACCRUED VALUATION ALLOWANCE BEGINNING OF YEAR			-	-	-	-	-	-	-	-	-	(8.1)	(8.1)
OPENING BALANCE (not adjusted for valuation allowance)		(42.8)	(33.4)	(16.1)	(26.4)	(43.3)	(56.2)	(48.4)	(36.1)	(28.6)	(30.2)	(26.0)	(18.8)
EXPENSE (INCOME) (including current year valuation allowance)		41.1	26.3	14.8	27.0	34.9	35.7	22.1	21.9	15.2	12.6	(0.1)	10.6
LESS CURRENT YEAR valuation allowance (to get unadjusted closing balance)		-	-	-	-	-	-	-	-	-	-	8.1	(8.1)
COMPANY CONTRIBUTIONS		(46.7)	(40.2)	(32.1)	(16.7)	(18.0)	(22.8)	(29.9)	(34.2)	(22.7)	(11.0)	(12.1)	(9.7)
CLOSING BALANCE (not adjusted for valuation allowance)		(48.4)	(47.3)	(33.4)	(16.1)	(26.4)	(43.3)	(56.2)	(48.4)	(36.1)	(28.6)	(30.2)	(26.0)
ACCRUED VALUATION ALLOWANCE END OF YEAR		-	-	-	-	-	-	-	-	-	-	-	8.1
CLOSING BALANCE OF CARRYING AMOUNT OF ACCRUED BENEFIT (ASSET) LIABILITY NET OF VALUATION ALLOWANCE		(48.4)	(47.3)	(33.4)	(16.1)	(26.4)	(43.3)	(56.2)	(48.4)	(36.1)	(28.6)	(30.2)	(18.0)

Figures presented reflect whole numbers which may cause \$0.1M in rounding differences

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1 **Request IR-6:**

2
3 **With reference to Redacted FOR-13, Attachment 1, line 35, which is the beginning balance**
4 **for the Fixed Cost Recovery Deferral, please provide the following:**

5 a) **Please provide all assumptions and calculations that result in the projected**
6 **beginning deferral balance at January 1, 2013 of \$44.2 million.**

7 b) **Have any events transpired since the time the projected \$44.2 million balance was**
8 **calculated that would impact the projected balance? If so, provide a detailed**
9 **description of the events and provide the Company's current best estimate of the**
10 **impact on the projected balance and the resulting revised projected balance at**
11 **January 1, 2013.**

12
13 **Response IR-6:**

14
15 (a) Please refer to CA IR-8 Attachment 1.

16
17 (b) NS Power has not proposed any changes in the 2013 and 2014 revenue requirement
18 assumptions at this point in the rate application process. Many events can happen during
19 a rate application process that can affect the revenue requirement, but we do not have any
20 updates to request at the time of filing this response. One specific item that is updated in
21 each rate application is the fuel forecast, which is filed in August of each year as part of
22 the FAM. Other significant items can be updated as necessary, and all changes or new
23 assumptions directed by the Board in its Decision can be incorporated during the
24 compliance filing process.

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1 **Request IR-7:**

2

3 **With reference to the amount of load and revenues incorporated in the projected 2013 and**
4 **2014 test years for the two paper mills, have any events transpired since the time the filing**
5 **was prepared that would impact the projected loads and revenues reflected in each of the**
6 **test years for those customers? If so, provide a detailed description of the events and the**
7 **current status of each of the operations, and provide the Company's current best estimate**
8 **of all impacts on the 2013 and 2014 revenue requirements contained in the GRA filing.**
9 **This should include, but not be limited to, the impact on the projected loads, revenues,**
10 **biomass project operating expenses, etc.**

11

12 Response IR-7:

13

14 NS Power has not prepared an updated load forecast since its filing on May 8, 2012. In the
15 normal course of the established FAM and GRA processes, the Company will file an updated
16 fuel forecast by the end of August, 2012. This will provide the most up to date information and
17 aligns with established processes.

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1 **Request IR-8:**

2
3 **With regards to Redacted FOR-13, Attachment 1, line 42, which consists of the additions to**
4 **the Deferred Charges - Non-LED Deferral, please provide the following:**

- 5 a) **Please provide the calculation of the stranded cost that is being added on this line**
6 **for each year. This should include, but not be limited to, the amount in plant in**
7 **service and the amount in accumulated depreciation that result in the amount of**
8 **stranded investment of \$5.2 million in 2013 and \$3.1 million in 2014.**
- 9 b) **Please provide the projected plant balance and accumulated depreciation balance**
10 **for the remaining mercury vapour streetlights that are not projected to be retired as**
11 **of December 31, 2014 (i.e., the amount remaining after the retirements in 2013 and**
12 **2014).**
- 13 c) **Have the balances in plant in service and accumulated depreciation for the mercury**
14 **vapour streetlights that the Company plans to retire in 2013 and 2014 (which result**
15 **in the stranded costs) been removed from the plant in service and accumulated**
16 **depreciation balances for the 2013 and 2014 test years? If not, explain, in detail, why**
17 **not.**
- 18 d) **Has the NSUARB already approved recovery of the stranded costs in rates? If yes,**
19 **please provide a copy of the approval.**

20
21 **Response IR-8:**

22
23 (a-b) Please refer to Multese IR-22.

24
25 (c) Yes, the retirements have been removed from the plant in service and accumulated
26 depreciation balances.

27
28 (d) No, this will be brought forward for approval with the capital work order. Please refer to
29 HRM-IR-2.

REDACTED

1 **Request IR-9:**

2
3 **With regards to Redacted FOR-13, Attachment 1, please respond to the following:**

- 4 a) **Please provide a detailed description and breakdown of the items included in the**
5 **"Deferred Charges- Other General" category.**
- 6 b) **For the "Deferred Charges- Other General", please explain and show how the**
7 **projected additions/adjustments and the amortizations in each year were**
8 **determined, by item included in the balance.**
- 9 c) **Please provide a detailed description and breakdown of the items included in the**
10 **"Other Deferred Credits."**
- 11 d) **Please explain why the Other Deferred Credits balance remains unchanged in 2013**
12 **and 2014.**

13
14 **Response IR-9:**

15
16 (a-b) Please refer to the figure below.

17

\$ Millions	Amount		
	2012F	2013	2014
Other General Charges			
Workforce Reduction Costs			
DSM (pre 2010)		1.1	-
Vegetation Management		-	-
Other			
Total Other General Charges		3.9	1.1

18
19 The workforce reduction costs of [REDACTED] incurred in February 2012 are deferred and
20 amortized over a three year period in accordance to Accounting Policy 6930 – Severance
21 Costs. Please refer to the policy in Attachment 1.

2013 General Rate Application (NSUARB P-893)
NSPI Responses to Larkin Information Requests

REDACTED

1 The Board approved the Demand Side Management (DSM) deferral of up to \$12.9
2 million in DSM expenditures for the period of 2008 and 2009, to be recovered in rates
3 over six years. NS Power began amortizing in 2008. Please refer to the figure below.
4

\$ Millions	Amortization
2008	1.4
2009	0.8
2010	2.2
2011	2.2
2012	2.2
2013	2.2
2014	1.1

5
6 The Board approved the vegetation management deferral of \$2.0 million in vegetation
7 management spending in 2008 to be recovered over two years commencing January 1,
8 2012.¹
9

10 (c) Please refer to the figure below.
11

\$ Millions	Amount		
	2012F	2013	2014
Other Deferred Credits			
Renewable Energy Deposits and Performance Securities		6.8	6.8
Other		(0.2)	(0.2)
Total Other Deferred Credits		6.6	6.6

12
¹ NSPI 2012 General Rate Application, Compliance Filing, NSUARB-NSPI-P-892, December 09, 2011.

REDACTED

- 1 (d) Changes to the Renewable Energy deposits and performance securities are not forecast to
2 change because it is unknown when and if these deposits will be returned, or when and if
3 new deposits will be made. Similarly, the DSM Cost Recovery and Posted Margin
4 amounts are not forecast to change due to the fact that their true amount will be unknown
5 until they occur.



DEFERRED CHARGES

TERMINATION COSTS - 6930**POLICIES**

- 01 The Company accrues a liability for termination costs associated with severance programs consistent with the requirements of *FASB ASC Topic 420 – Exit or Disposal Cost Obligations* or *ASC Topic 712 – Compensation – Nonretirement Post Retirement Benefits* except as noted in paragraphs 03, 05 and 06 below.
- 02 Liabilities associated with termination costs are recognized when there is little or no discretion to avoid these costs and the amount is determinable. The criteria for recognition depends on the type of termination benefit as follows:
- A One-time termination costs are benefits offered above and beyond contractual or legal requirements to employees that are involuntary terminated. *FASB ASC paragraph 420-10-25-4* provides guidance on the criteria that must be met to recognize the obligation.
 - B Special terminations benefits are offered for a short period of time in exchange for an employees termination of service. *FASB ASC paragraph 712-10-25-1* provides guidance on the criteria that must be met to recognize the obligation.
 - C Contractual termination benefits are benefits that are either provided for in employment law, employment contracts or through corporate policy and past practice. *FASB ASC paragraph 712-10-25-2* provides guidance on the criteria that must be met to recognize the obligation.
- 03 Generally accepted accounting principles prescribe termination costs be expensed when the liability is recognized except in situations where there exists an ongoing obligation for the employee to render service until they are terminated beyond a minimum retention period which is represented by the legal notification period which would follow guidance in *FASB ASC paragraph 420-10-25-9* however, the Company's accounting treatment of costs associated with a severance program will depend on the program's total cost and the impact on revenue requirement and rate stability. The justification for treating programs differently based on their costs is described in NSPI's Accounting Policy and Procedures Manual 6900.
- 04 When the costs of a severance program are not expected to exceed 0.25% of the annual revenue requirement of a given year they will be expensed in the year in which a program is initiated.
- 05 When the costs of a severance program are expected to exceed 0.25% of the annual revenue requirement of a given year, the Company defers the costs of these severance programs and amortizes them on a straight-line basis over a three-year period, commencing in the year in which a program is initiated.



DEFERRED CHARGES

TERMINATION COSTS - 6930

- 06 Regulatory decisions allowing the recovery of deferred costs through future rates create a future economic benefit or asset equal to the deferred amounts. Amortization matches the cost of that asset to revenue, as the deferred amounts are recovered through allowed rates. Since severance programs are often part of restructuring programs designed to reduce future costs, amortizing the cost of these programs over a three-year period matches the cost of the programs with the resulting cost savings.

PROCEDURES

- 07 The total expected cost of a severance program should be accrued in the year that conditions for recognition are met based on the type of benefit offered as outlined in paragraph 2.
- 08 If the program's total expected cost is less than 0.25% of the annual revenue requirement, all costs should be charged to operations and recorded in the applicable general ledger account segments along with a unique project identifier in the accounting flex field that will allow management to monitor the program's cost.
- 09 If the program's total expected cost exceeds 0.25% of the annual revenue requirement, the following expenditures should be recorded as a deferred asset:
- a. employee termination amounts;
 - b. additional pension costs or benefits;
 - c. retirement awards and other allowances;
 - d. employee counselling costs;
 - e. consulting fees, actuarial and legal costs; and
 - f. relocation costs directly attributable to the severance program.
- 10 The accrued liability will be reduced as cash payments are made, while the deferred asset will be amortized to expense monthly over a three year period, through a recurring journal entry.

CONFIDENTIAL (Attachment Only)

1 **Request IR-10:**

2
3 **With regards to FOR-14, Attachment 1, please respond to the following:**

- 4 a) **Please provide a breakdown of the projected fuel inventory for each month of 2012,**
5 **2013 and 2014 by fuel type.**
- 6 b) **Please provide the actual fuel inventory, by fuel type, for each month of the period**
7 **December 31, 2009 through the most recent date available.**
- 8 c) **If the current balance in fuel inventory, by fuel type, differs from the forecast 2012**
9 **amount for the same month that is incorporated in the attachment by more than**
10 **10%, please explain what caused the variance.**
- 11 d) **Please provide a breakdown of the projected Materials inventory for each month of**
12 **2012, 2013 and 2014 by account.**
- 13 e) **Please provide the actual materials inventory, by account, for each month of the**
14 **period December 31, 2009 through the most recent date available.**
- 15 f) **If the current balance in materials inventory, by account, differs from the forecast**
16 **2012 amount for the same month that is incorporated in the attachment by more**
17 **than 10%, please explain what caused the variance.**

18
19 **Response IR-10:**

20
21 (a-c) Please refer to Partially Confidential Attachment 1.

22
23 (d-e) Please refer to Partially Confidential Attachment 2.

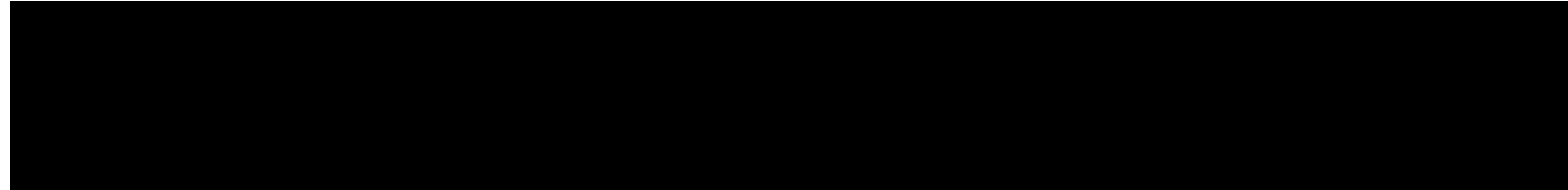
24
25 (f) There are two main contributing factors to the variances in 2012. The first is that an
26 inflator was not appropriately applied to the 2012 forecast and second is inventory
27 related to a cancelled project at a Lingan unit which is being temporarily held in
28 inventory until the items can be used in a project at another unit in the facility.

Fuel Inventory Analysis	
Solid Fuel	
2009	
Month	Actual (\$000s)
Dec	118,397.70
2010	
Month	Actual (\$000's)
Jan	99,986.66
Feb	93,272.41
Mar	80,187.79
Apr	100,247.98
May	102,832.07
Jun	107,537.06
Jul	113,459.55
Aug	101,810.14
Sep	110,816.16
Oct	110,693.18
Nov	106,909.96
Dec	100,274.27

2011	
Month	Actual (\$000s)
Jan	83,631.83
Feb	73,183.07
Mar	75,442.27
Apr	93,335.00
May	92,551.64
Jun	91,002.84
Jul	85,076.93
Aug	96,855.77
Sep	95,125.93
Oct	85,513.67
Nov	86,695.58
Dec	99,590.27

Fuel Inventory Analysis	
Liquid Fuel	
2009	
Month	Actual (\$000s)
Dec	26,472.29
2010	
Month	Actual (\$000s)
Jan	25,871.74
Feb	27,225.65
Mar	28,523.50
Apr	28,359.85
May	28,405.12
Jun	28,116.69
Jul	27,835.81
Aug	27,275.59
Sep	26,947.70
Oct	26,633.63
Nov	27,389.48
Dec	28,130.85

2011	
Month	Actual (\$000s)
Jan	26,567.52
Feb	26,862.99
Mar	26,809.33
Apr	28,306.84
May	28,094.31
Jun	27,917.04
Jul	27,790.98
Aug	27,817.55
Sep	27,896.90
Oct	27,581.76
Nov	27,093.85
Dec	26,923.56



2013		
Month	Actual (\$000s)	Forecast (\$000's)
Jan		43,527.23
Feb		35,032.93
Mar		47,870.75
Apr		42,595.77
May		52,723.32
Jun		51,130.36
Jul		63,356.47
Aug		67,292.43
Sep		61,163.92
Oct		74,707.57
Nov		73,177.34
Dec		57,975.50

2014		
Month	Actual (\$000s)	Forecast (\$000's)
Jan		53,694.29
Feb		51,640.36
Mar		55,403.46
Apr		56,862.87
May		56,632.84
Jun		55,520.60
Jul		56,968.41
Aug		56,436.57
Sep		64,441.22
Oct		61,110.41
Nov		67,915.57
Dec		60,453.11

2013		
Month	Actual (\$000s)	Forecast (\$000s)
Jan		23,199.86
Feb		23,173.11
Mar		23,159.57
Apr		23,149.58
May		23,142.35
Jun		23,134.70
Jul		23,125.00
Aug		23,116.38
Sep		23,107.30
Oct		23,098.91
Nov		23,084.67
Dec		23,060.03

2014		
Month	Actual (\$000s)	Forecast (\$000s)
Jan		23,060.03
Feb		23,060.03
Mar		23,060.03
Apr		23,060.03
May		23,060.03
Jun		23,060.03
Jul		23,060.03
Aug		23,060.03
Sep		23,060.03
Oct		23,060.03
Nov		23,060.03
Dec		23,060.03

Fuel Inventory Analysis	
Additives - Mercury	
2009	
Month	Actual (\$000s)
Dec	-
2010	
Month	Actual (\$000s)
Jan	1,619.09
Feb	1,657.34
Mar	1,889.96
Apr	1,432.77
May	1,381.11
Jun	1,476.07
Jul	1,219.99
Aug	1,188.66
Sep	1,173.53
Oct	1,444.14
Nov	1,669.38
Dec	1,644.91

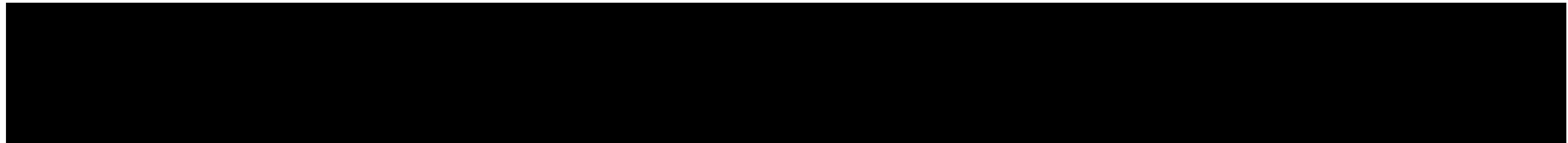
2011	
Month	Actual (\$000s)
Jan	1,091.68
Feb	836.72
Mar	715.65
Apr	823.89
May	990.50
Jun	681.91
Jul	834.53
Aug	506.80
Sep	778.73
Oct	634.77
Nov	1,012.02
Dec	1,092.01

Fuel Inventory Analysis	
Additives - Other	
2009	
Month	Actual (\$000s)
Dec	627.80
2010	
Month	Actual (\$000s)
Jan	449.88
Feb	316.73
Mar	251.64
Apr	231.83
May	217.08
Jun	451.47
Jul	429.63
Aug	647.17
Sep	859.40
Oct	771.83
Nov	796.53
Dec	731.28

2011	
Month	Actual (\$000s)
Jan	544.60
Feb	367.39
Mar	218.72
Apr	145.94
May	209.71
Jun	304.70
Jul	491.26
Aug	581.23
Sep	649.95
Oct	692.21
Nov	777.74
Dec	685.49

Fuel Inventory Analysis	
Biomass	
2009	
Month	Actual (\$000s)
Dec	-
2010	
Month	Actual (\$000s)
Jan	-
Feb	-
Mar	-
Apr	-
May	-
Jun	-
Jul	-
Aug	-
Sep	-
Oct	-
Nov	-
Dec	-

2011	
Month	Actual (\$000s)
Jan	-
Feb	-
Mar	-
Apr	-
May	-
Jun	-
Jul	-
Aug	-
Sep	-
Oct	-
Nov	-
Dec	-



2013		
Month	Actual (\$000s)	Forecast (\$000s)
Jan		9.20
Feb		8.13
Mar		5.58
Apr		4.63
May		3.77
Jun		3.63
Jul		3.48
Aug		3.76
Sep		3.26
Oct		4.05
Nov		5.63
Dec		8.24

2013		
Month	Actual (\$000s)	Forecast (\$000s)
Jan		-
Feb		-
Mar		-
Apr		-
May		-
Jun		-
Jul		-
Aug		-
Sep		-
Oct		-
Nov		-
Dec		-

2013		
Month	Actual (\$000s)	Forecast (\$000s)
Jan		-
Feb		-
Mar		-
Apr		3,650.11
May		4,171.56
Jun		4,693.00
Jul		5,214.43
Aug		5,214.43
Sep		5,214.44
Oct		5,214.43
Nov		5,214.44
Dec		5,214.43

2014		
Month	Actual (\$000s)	Forecast (\$000s)
Jan		82.15
Feb		74.05
Mar		61.17
Apr		51.55
May		48.76
Jun		43.82
Jul		49.95
Aug		49.40
Sep		46.99
Oct		42.48
Nov		55.43
Dec		59.55

2014		
Month	Actual (\$000s)	Forecast (\$000s)
Jan		-
Feb		-
Mar		-
Apr		-
May		-
Jun		-
Jul		-
Aug		-
Sep		-
Oct		-
Nov		-
Dec		-

2014		
Month	Actual (\$000s)	Forecast (\$000s)
Jan		5,420.73
Feb		4,896.14
Mar		5,420.73
Apr		5,245.87
May		4,721.28
Jun		5,245.87
Jul		5,420.73
Aug		5,420.73
Sep		5,245.87
Oct		2,448.07
Nov		5,245.87
Dec		5,420.73

Materials Inventory Thousands of dollars	January	February	March	April	May	June	July	August	September	October	November	December
2009A												26,273
2010A	25,766	26,131	26,653	27,506	27,784	27,787	28,062	29,251	28,599	28,615	28,193	28,350
2011A	29,260	29,724	29,392	29,099	30,373	30,925	30,365	30,546	30,430	30,340	28,928	29,573
2012F	[REDACTED]											
2012A	[REDACTED]											
2012 Variance	8.6%	21.7%	22.1%	23.6%								
2013F	27,450	26,654	27,186	28,056	28,340	28,343	28,623	29,836	29,171	29,187	28,757	28,917
2014F	27,999	27,187	27,730	28,617	28,906	28,910	29,196	30,433	29,754	29,771	29,332	29,495

NON-CONFIDENTIAL

1 **Request IR-11:**

2

3 **With regards to RB-02- RB-16, Attachment 1, does the amount included for Net Regulated**
4 **Plant in Service include Plant Held For Future Use (PHFFU)? If yes, please provide the**
5 **amount included, by year and by item, in the exhibit. For each PHFFU item included,**
6 **provide a description of the plans for the asset, identify the date acquired, and identify**
7 **when the asset is projected to be placed into service. This response should also include any**
8 **land held for future use that is included in the balance.**

9

10 **Response IR-11:**

11

12 The Net Regulated Plant in Service does not include any Plant Held for Future Use.

CONFIDENTIAL (Attachment Only)

1 **Request IR-12:**

2

3 **With regards to Confidential RB-02- RB-16, Attachment 2, please provide:**

4 **a) A copy of the appendix referenced at page 2 of 11; and**

5 **b) A copy of the letter referenced at page 11 of 11.**

6

7 Response IR-12:

8

9 (a) Please refer to Confidential Attachment 1.

10

11 (b) Please refer to Confidential Attachment 2.

NON-CONFIDENTIAL

1 **Request IR-13:**

2

3 **With regards to FOR-13, Attachment 1 and OE-10- OE-11, Attachment 1: Please explain**
4 **why the amount of pension funding shown for 2013 and 2014 for purposes of determining**
5 **the deferred charges on FOR-13 exceeds the amount of pension funding deducted for**
6 **income tax purposes shown on OE-10 - OE-11 in each of those years.**

7

8 Response IR-13:

9

10 The \$1.5 million difference between pension funding shown for 2013 and 2014 for purposes of
11 determining deferred charges and that deducted for income tax purposes relates to funding with
12 respect to the War Service Pension Plan and certain Early Retirement Incentive Plans.

13

14 Funding with respect to these plans is included in eligible capital property for income tax
15 purposes and the annual allowable tax deduction is included in the Company's capital cost
16 allowance deduction each year.

CONFIDENTIAL (Attachment Only)

1 **Request IR-14:**

2
3 **With regards to OE-10- OE-11, Attachment 1, please explain and show, in detail, how the**
4 **amounts for 2013 and 2014 for each of the following line items in the income tax**
5 **calculations were determined. Include all work papers, calculations and assumptions:**

- 6 a) **Line 11- Other- \$4.5 million for 2013 and 2014;**
7 b) **Line 22- Capitalized overhead- \$18.5 million for 2013 and \$19.0 million for 2014;**
8 c) **Line 23- Capital asset review deduction- \$57.4 million for 2013 and \$63.5 million for**
9 **2014.**
10 d) **Line 24- Other- \$3.9 million for 2013 and \$4.4 million for 2014; and**
11 e) **Line 28- CCA- \$175.3 million for 2013 and \$176.0 million for 2014.**

12
13 **Response IR-14:**

- 14
15 (a) Please refer to Partially Confidential Attachment 1.
16
17 (b) The capitalized overhead deduction for income tax purposes is calculated by multiplying
18 the capitalized overhead for accounting purposes (excluding capitalized pension) by 73
19 percent. Canada Revenue Agency has previously determined that 73 percent is a
20 reasonable factor to use when calculating the amount of capitalized overhead to be
21 deducted for income tax purposes.

22
23 $2013 \$25.3 \text{ million} * 73\% = \18.5 million

24
25 $2014 \$26.1 \text{ million} * 73\% = \19.0 million

- 26
27 (c) Please refer to CA IR-44 response for a general discussion on the capital asset review
28 (CAR) deduction. For 2013 and 2014, NS Power does not have a detailed CAR analysis
29 of each project as specific capital projects for each of these years had not yet been

CONFIDENTIAL (Attachment Only)

1 identified. Due to this, a proxy was used to estimate the CAR deduction. This proxy was
2 calculated by taking the average CAR deduction for 2010, 2011, and 2012 and dividing it
3 by the average base capital spend for the same time period. This produced an average
4 CAR deduction per base capital spend rate that was then applied to the base forecast
5 capital spend for 2013 and 2014. The average rate applied to the forecasted base capital
6 spend in 2013 and 2014 was 30 percent.

7
8 $2013 \$191.2 \text{ million} * 30\% = \57.4 million

9
10 $2014 \$211.8 \text{ million} * 30\% = \63.5 million

11
12 (d) Please refer to Partially Confidential Attachment 1.

13
14 (e) Please refer to CA IR-41 for the calculation of Capital Cost Allowance (CCA) for 2013
15 and Avon IR-77 for the calculation of CCA for 2014.

Other

Line 11 of Partially Confidential 2013 GRA OE-10 - OE-11 Attachment 1 Page 1 of 1
 Millions of Dollars

	Present/Proposed Rates 2013	Present/Proposed Rates 2014
Amortization of workforce reduction asset		
Non-deductible meals & entertainment expense	1.1	1.1
Board of Directors' DSU expense	0.6	0.6
Financing costs expensed	0.5	0.5
Employee share purchase plan expense	0.2	0.2
Non-deductible interest expense	0.1	0.1
Estimate of other non-deductibles		
Total	\$ 4.5	\$ 4.5

Other

Line 24 of Partially Confidential 2013 GRA OE-10 - OE-11 Attachment 1 Page 1 of 1
 Millions of Dollars

	Present/Proposed Rates 2013	Present/Proposed Rates 2014
Capitalized pension costs	\$ 3.8	\$ 4.2
Additional tax-deductible pension contributions	0.1	0.2
Total	\$ 3.9	\$ 4.4

CONFIDENTIAL (Attachment Only)

1 **Request IR-15:**

2

3 **Please provide a copy of the Company's current capital budgets for 2012, 2013 and 2014 in**
4 **the most detailed format available. If the amounts in the capital budgets differ from the**
5 **projected additions shown in GRA RB-01, Attachment 1, please explain why and provide a**
6 **detailed reconciliation.**

7

8 Response IR-15:

9

10 Please refer to Partially Confidential Attachment 1 for the capital spend for the years requested.
11 This does not match RB-01 Attachment 1 of the Application as that is the amount of capital
12 forecasted to go in-service. Please refer to Partially Confidential Attachment 2 for this detail.

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
14521	POT - Biofoulant Control System Upg		-	-
17653	HYD - Uniacke Lake Dam Removal		-	-
18180	WRC - WAREHOUSE REPLACEMENT		189,066	-
18448	TUC - Cooling Water System Biofouli		-	-
27358	CT'S - AC Generator Stator Lcm		35,739	-
28152	TRE6 - Bottom Ash Overhead Door Rep		-	-
28674	TRE6 - Human Machine Interface (HMI		-	-
28697	TRE6 - Stack Lighting System Upgrad		-	-
30862	TRE5 - Boiler Thermoprobe Upgrade		-	-
31182	LIN-AIR HEATER DAMPER REFURBISHMENT		-	90,598
31262	LIN - Unit 1-2 Stack Insulation Re		-	-
31402	LIN-AIR HEATER GEARBOX		-	70,000
31582	LIN-GLAND STEAM CONDENSATE		-	85,000
32304	AMI Hardware & Software Installatio		-	-
33562	FAC Land Registration Act		-	-
36782	Forklift Replacement		-	154,407
37022	POT - 129V Battery Charger Replacem		-	-
37402	POT - Coal Crusher Vibratory Feeder		-	-
37604	Dumper Building A/C		-	70,930
37611	LIN3 - Generator Excitation & AVR R		-	-
37824	TRE5 - Common Water Pipe Replacemen		-	-
38163	TRE6 Pulverizer Refurbishments		-	-
38643	TRE6 - 6B Fly Ash Compressor Replac		-	-
38823	2013 Protection Upgrades		2,947,916	-
38849	Harbour East Land Purchase and Righ		-	-
38868	HYD Marshall Falls Hydro Station		787,490	1,187,300
39265	Transmission Reliability Replacement		7,698,545	-
39267	Transmission Replacements		6,140,942	-
39271	Dist. Reliability Replacements		11,498,841	-
39274	Distribution Replacements		-	4,774,218
39306	Radio & Communication Replacements		5,058,039	5,063,889
39543	HYD - U&U Ladder Upgrades		-	-
39923	TUC - Generator Excitation and AVR		-	-
39932	TRE - Ash Site Phase 2 Development		-	-
39950	TRE5 - 5-2 Cooling Water (CW) Scree		-	-
39951	TRE5 - Coal Bunkerette Replacement		-	-
39953	TRE6 - Coal Feeder Valve Replacemen		-	-
39982	TRE - Gauge Replacements		-	-
40032	POA - Boiler Feed Pump Refurbishmen		-	-
40060	TRE5 - 4kV Motor Refurbishment		-	-
40219	2011 Recloser Control Replacements		-	-
40224	78W-301 Second Peninsula		-	-
40256	POT - Plant Siding Replacement		-	-
40299	Field Office Phone System Replaceme		-	-
40310	Circuit Switcher Additions		-	-
40320	LED Street Light Conversion		11,523,841	17,837,881
40363	LIN3 High Voltage Bushing Refurbish		-	-
40365	MS Sharepoint Platform Upgrade		-	-
40371	LIN Training Facilities		-	-
40553	Wind Farm #2 (100MW)		-	28,097,454
40648	Field Mobility System		-	-
40651	Fuelworx (Fuel Management)		-	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
40655	LIN - Pulverizer Refurbishment		-	-
40656	LIN Boiler Feed Pump (BFP) Refurbis		-	-
41045	POA - Boiler Refractory Replacement		-	-
41046	POA - 4KV Motor Refurbishment		-	-
41048	POA - Cooling Water (CW) Screen Ref		-	-
41050	POA - Screw Cooler Cover and Trough		-	-
41051	POA - HV Bushing Capital Spare		-	-
41052	POA - Cracker Soft Start Installati		-	-
41053	POA - Carbon Sulphur Analyzer Repla		-	-
41054	POA - Turbine Vibration Monitoring		-	-
41055	POA - UPS Inverter Chargers Replace		-	-
41056	POA - Plant Access Upgrade		-	-
41057	POA - Sootblower Refurbishment		-	-
41059	POA - Coal Chute and Reclaim Refurb		-	-
41066	POA - Heated Storage Upgrade		-	-
41071	POA - Bottom Ash Drag Chain Replace		-	-
41073	POA - Plant Industrial Vaccum Syste		-	-
41074	POA - Ash Cell Site Capping		-	-
41076	POA - B Train Cation and Anion Resi		-	-
41077	POA- Auxiliary Boiler Mud Drum Stea		-	-
41078	POA-Sidewall Feeder Replacement		-	-
41079	POA - Structural Steel Refurbishmen		-	-
41080	POA - Coal Gate Upgrade		-	-
41081	POA - Coal Road Paving Replacement		-	-
41082	POA-2012 Valve Refubishment Program		-	-
41083	POA - Boiler Expansion Joint Replac		-	-
41084	POA - Boiler Arrowhead Replacement		-	-
41121	LIN- Cooling Water (CW) Pump Refurb		-	-
41122	LIN 4 Battery & Charger Replacement		-	-
41124	LIN-Cooling Water (CW) Screen Refur		-	-
41125	LIN - Common Water (CW) Piping Repl		-	-
41127	HYD - Nictaux Headcover Replacement		-	-
41131	HYD - Relay Testing Equipment		-	-
41133	HYD - Standby Generator Replacement		-	-
41137	HYD - Gulch Powerhouse Window Repl		-	-
41138	HYD-Hollow Bridge Surge Tank		-	-
41140	HYD-Sissiboo Tailrace Refurbishment		-	-
41141	HYD - Sissiboo Grand Lake Spillway		-	-
41143	HYD -Tidewater Surge Tank Refurbish		-	-
41145	HYD -Upper Lake Falls Rip Rap Repla		-	-
41148	LIN2 Boiler Feed Pump (BFP)Dischar		-	-
41149	LIN - 4kV and 600V Breaker Refurbis		-	-
41150	LIN 4160V and 600V Motor Refurbish		-	-
41151	LIN3 - Polisher Resin Replacement		-	-
41157	LIN4 Air Heater Baskets Replacement		-	-
41226	LIN Boiler Feed Pump recirculation		-	-
41229	LIN - Cable Spreading Rooms Fire Pr		-	-
41233	LIN 3 Boiler Refurbishment		-	-
41234	LIN4 Boiler Refurbishment		-	-
41235	LIN 1 Boiler Refurbishment		-	-
41236	TUC - Cooling Water (CW) Piping Ref		-	-
41238	TUC - Asbestos Abatement Program		-	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
41239	TUC6- West Gas Compressor Refurbish		-	-
41245	TUC2 - Cooling Water (CW) Pump Refu		-	-
41248	TUC - Lube Oil Storage Building		-	-
41250	TUC2- South Boiler Feed Pump (BFP)		-	-
41251	TUC3 - Turbine HP Cylinder Fastener		-	-
41260	TUC2- H2 Dryer Replacement		-	-
41261	TUC1- Direct Current (DC) Exciter R		-	-
41266	TUC2 - CEM Upgrade		-	-
41267	TUC - Fire Protection System Foam T		-	-
41268	TUC - 4kV and 600V Breaker Refurbis		-	-
41271	TUC2 - Instrument Air Receiver Repl		-	-
41272	TUC2 - Turning Gear Worm Shaft Repl		-	-
41274	TUC3 - Water Treatment Plant Anion		-	-
41275	TUC2- ACW Strainer Replacement		-	-
41277	TUC2 - Stack Breeching Seal Replace		-	-
41278	TUC2- Condensate Extraction Pump Re		-	-
41279	TUC - 4KV Motor Refurbishment		-	-
41303	TRE6 - Waterwall Panel Replacements		-	-
41325	Replacement of 3H and 6H Reclosers		-	-
41332	15S-302 Targeted Feeder Replacement		-	-
41339	2012 Distributin Feeder Ties		-	-
41341	1H-Water Street New Feeder		-	-
41345	82S-303 Targeted Feeder Replacement		-	-
41348	2012 Protection Upgrades Onslow		-	-
41349	2012 Off Road To Roadside		-	-
41351	2012 Distribution Automation		-	-
41353	2012 Downline Recloser Additions		-	-
41354	519N-201 Partial Conversion 25KV		-	-
41355	2012 Remote Communication on Reclos		-	-
41356	35V-312 Windsor Causeway		-	-
41359	79V-402 Feeder Load Reduction		-	-
41360	82V-423 Hardwood Lands Replacement		-	-
41362	7H Beaufort Switchgear Retirement		-	-
41363	88W New Feeder		-	-
41383	2012 Halifax UG Feeder Cable Replmt		-	-
41384	2012 Feeder Exit Cable Replacement		-	-
41386	2012 Pole Retreatment		-	-
41387	2012 Transmission Line Insulator Re		-	-
41388	7H Beaufort Conversion		-	-
41389	8H Fairview Conversion		-	-
41390	7V Methals Hydro Transformer Replac		-	-
41391	L6025 Spar Arm Reinforcement		-	-
41395	8H Fairview Switchgear Retirement		-	-
41397	2012 Padmount Switchgear Replacemen		-	-
41398	2012 Padmount Transformer Replaceme		-	-
41399	2012 Subst Insulator & Cutout Repla		-	-
41403	GIS Enterprise License Agreement		-	-
41404	Multiplexer Group Replacement		-	-
41419	2012 Replace Microwave Radio System		-	-
41420	Upgrade Multiplexer Network Manager		-	-
41421	Telecom 48VDC Battery&Charger Repl.		-	-
41422	Onslow Spares Storage Upgrades		-	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
41424	PeopleSoft Self Service Module		-	-
41425	Cognos Upgrade		54,809	-
41426	2012 Transmission Switch & Breaker		-	-
41428	2012 RTU Capital Replacement		-	-
41429	2012 Subst PCB Equipment Removal		-	-
41431	1C-411/22C-404 Transfer Scheme		-	-
41432	L7009 Lidar Upgrades & Maintenance		-	-
41433	2012 New RTU Deployment		-	-
41434	Purchase New 42 MVA Spare Transform		-	-
41437	104H-T62 Kempt Rd Transf Rewind		-	-
41438	85S Cable Termination Replacement		-	-
41439	5P & 6P Mobile Substation Upgrades		-	-
41441	TRE - Siding Replacement (Phase 2)		-	-
41442	Advanced Laptop Security		-	-
41443	Web Filtering Security		-	-
41444	POT - Asbestos Abatement		-	-
41446	POT- Emergency response team (ERT)		-	-
41448	POT - Screen Wash System Refurbishm		-	-
41484	POT - Ash Cell Capping Cell D		-	-
41503	TRE6 - Turbine Control Valve Refurb		-	-
41506	TRE6 - 6B Cooling Water (CW) Pump R		-	-
41507	TRE6 - Air Heater Refurbishment		-	-
41508	TRE6 - Turbine/Generator Fire Prote		-	-
41511	TRE6 - Condenser Waterbox and Cooli		-	-
41514	TRE6 - Condenser Actuator Replacem		-	-
41516	TRE6 - Stack Breaching Inlet Ductwo		-	-
41517	L6535 Lidar Upgrades & Maintenance		-	-
41519	Harbour East 138 kV Tx Line		6,903,791	-
41520	Harbour East Substation		2,544,112	-
41522	138kV Line Terminal at Dart East		570,223	-
41523	TRE6 - 6F and 6G Conveyor Belt Repl		-	-
41524	TRE6 - Motor control Centre (MCC) R		-	-
41525	TRE5 - 5-1 Pulverizer Refurbishment		-	-
41526	TRE - Ash Site Management		-	-
41527	TRE6 - 4kV Switchgear Room Fire Pro		-	-
41528	TRE6 - Bottom Ash Chain Replacement		-	-
41531	TRE - Asbestos Abatement		-	-
41532	TRE6 - 4kV Motor Refurbishment		-	-
41533	TRE6 - Boiler Thermoprobe Upgrade		-	-
41535	2012 Steel Tower Painting		-	-
41540	99V Highbury Rd New Feeders		-	-
41543	TRE6 - Motor Control Centre (MCC) S		-	-
41544	TRE6 - O2 Sensor Replacement		-	-
41545	TRE5 - O2 Sensor Replacement		-	-
41546	TRE5 - 4kV Breaker Refurbishment		-	-
41547	TRE6 - 4kV Breaker Refurbishment		-	-
41549	TRE5- Main Steam Attemperator Repla		-	-
41551	Glentosh Subst. Footing Remediation		-	-
41555	Spare Wind Farm Gen. Transformer		-	-
41557	Street Light & Area Management		-	-
41560	POT E-belt Fire Protection System R		-	-
41561	POT - Maintenance facilities Refurb		-	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
41563	POA-Combustor Watwall Panel Replace		-	-
41566	POA - Center Drain Replacement		-	-
41567	POA - Loop Seal Fluidizing Nozzle R		-	-
41568	POT - Electrostatic Precipitator Su		-	-
41569	POA - DCMS Upgrades		-	-
41570	POA- Reverse Air Fan Replacement		-	-
41571	POA-High Pressure Piping and Valve		-	-
41584	POT Vacuum Pump Replacement		-	-
41585	POT - Pulverizer Exhauster Lubricat		-	-
41587	POA - HVAC Equipment Replacement		-	-
41588	POA - Cooling Water (CW) Pump Refur		-	-
41589	22N-Church St Replace 25 kV Bus		-	-
41591	POT - Induced Draft (ID) Fan Bearin		-	-
41592	88W New Recloser & Relocate 88W-322		-	-
41594	POT - Lab Upgrades Phase 2		-	-
41595	POT - Sternson PLC Replacement		-	-
41597	POA - Inline Sodium Analyzer Replac		-	-
41620	TUC3 Turbine Generator Fire Protect		-	-
41621	POA-Turbine Thrust Bearing Replacem		-	-
41645	TRE6 - Bottom Ash Seal Replacement		-	-
41669	POT - HVAC Equipment Replacement		-	-
41763	Warehouse Racking System		-	-
41766	Commercial AMI Pilot		2,407,715	2,407,715
41797	Brier Island Crossing		-	-
41806	HYD - Big Falls Unit #6 Refurbishme		-	-
41830	Wind - Routine Equipment Replacem		99,305	99,305
41845	Residential AMI Pilot		2,449,992	2,449,992
42152	GRA LIN0 Sustaining Q1 2013		36,592	-
42153	GRA LIN1&2 Sustaining Q1 2013		149,075	-
42155	GRA LIN3&4 Sustaining Q1 2013		827,504	-
42157	GRA POA Sustaining Q1 2013		149,673	-
42158	GRA POT1 Sustaining Q1 2013		54,690	-
42159	GRA POT2 Sustaining Q1 2013		178,864	-
42160	GRA TRE0 Sustaining Q1 2013		132,134	-
42161	GRA TRE5 Sustaining Q1 2013		194,656	-
42162	GRA TRE6 Sustaining Q1 2013		110,809	-
42163	GRA TUC0 Sustaining Q1 2013		55,474	-
42164	GRA TUC1 Sustaining Q1 2013		67,978	-
42165	GRA TUC2 Sustaining Q1 2013		132,460	-
42166	GRA TUC3 Sustaining Q1 2013		134,842	-
42170	GRA Burnside Sustaining Q1 2013		-	1,628,926
42173	GRA Annapolis Sustaining Q1 2013		92,791	-
42174	GRA Avon Sustaining Q1 2013		51,035	-
42175	GRA Sissiboo Sustaining Q1 2013		918,161	-
42178	GRA Tusket Sustaining Q1 2013		378,121	-
42179	GRA Fall River Sustaining Q1 2013		4,639	-
42180	GRA Harmony Sustaining Q1 2013		37,116	-
42181	GRA Nict.&Parad Sustaining Q1 2013		108,100	-
42184	GRA St. Marg's Sustaining Q1 2013		128,978	-
42185	GRA Sheet Harbor Sustaining Q1 2013		12,465	-
42186	GRA Bear River Sustaining Q1 2013		1,160	-
42187	GRA Wreck Cove Sustaining Q1 2013		16,721	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
42191	GRA Hydro Administration Q1 2013		121,200	-
42194	GRA LIN0 Sustaining Q2 2013		278,303	-
42206	GRA LIN1&2 Sustaining Q2 2013		1,159,840	-
42208	GRA LIN3&4 Sustaining Q2 2013		6,117,543	-
42210	GRA POA Sustaining Q2 2013		1,046,263	-
42211	GRA POT1 Sustaining Q2 2013		379,118	-
42212	GRA POT2 Sustaining Q2 2013		1,270,673	-
42214	GRA TRE0 Sustaining Q2 2013		933,141	-
42215	GRA TRE5 Sustaining Q2 2013		1,353,674	-
42216	GRA TRE6 Sustaining Q2 2013		780,473	-
42217	GRA TUC0 Sustaining Q2 2013		391,658	-
42218	GRA TUC1 Sustaining Q2 2013		491,930	-
42219	GRA TUC2 Sustaining Q2 2013		882,831	-
42220	GRA TUC3 Sustaining Q2 2013		958,532	-
42231	GRA Annapolis Sustaining Q2 2013		654,543	-
42232	GRA Avon Sustaining Q2 2013		360,000	-
42233	GRA Sissiboo Sustaining Q2 2013		6,476,703	-
42235	GRA Tusket Sustaining Q2 2013		2,667,262	-
42236	GRA Fall River Sustaining Q2 2013		32,727	-
42237	GRA Harmony Sustaining Q2 2013		261,818	-
42238	GRA Nict.&Parad Sustaining Q2 2013		762,542	-
42241	GRA St. Marg's Sustaining Q2 2013		909,814	-
42242	GRA Sheet Harbor Sustaining Q2 2013		87,935	-
42243	GRA Bear River Sustaining Q1 2013		8,181	-
42244	GRA Wreck Cove Sustaining Q2 2013		117,817	-
42246	GRA Hydro Administration Q2 2013		854,947	-
42247	GRA LIN0 Sustaining Q3 2013		281,859	-
42249	GRA LIN1&2 Sustaining Q3 2013		1,179,879	-
42251	GRA LIN3&4 Sustaining Q3 2013		6,061,352	-
42253	GRA POA Sustaining Q3 2013		1,057,654	-
42254	GRA POT1 Sustaining Q3 2013		383,691	-
42255	GRA POT2 Sustaining Q3 2013		1,284,108	-
42256	GRA TRE0 Sustaining Q3 2013		945,070	-
42257	GRA TRE5 Sustaining Q3 2013		1,368,494	-
42258	GRA TRE6 Sustaining Q3 2013		795,489	-
42259	GRA TUC0 Sustaining Q3 2013		394,685	-
42260	GRA TUC1 Sustaining Q3 2013		467,469	-
42261	GRA TUC2 Sustaining Q3 2013		915,692	-
42262	GRA TUC3 Sustaining Q3 2013		1,106,911	-
42269	Circuit Switchers Addit's 2013/2014		492,150	491,811
42270	2014 Protection Upgrades		-	5,847,535
42272	GRA Annapolis Sustaining Q3 2013		659,638	-
42273	GRA Avon Sustaining Q3 2013		362,803	-
42274	GRA Sissiboo Sustaining Q3 2013		6,527,126	-
42276	GRA Tusket Sustaining Q3 2013		2,688,027	-
42277	GRA Fall River Sustaining Q3 2013		32,982	-
42278	GRA Harmony Sustaining Q3 2013		263,856	-
42279	GRA Nict.&Parad Sustaining Q3 2013		768,478	-
42282	GRA St. Marg's Sustaining Q3 2013		916,897	-
42283	GRA Sheet Harbor Sustaining Q3 2013		88,620	-
42284	GRA Bear River Sustaining Q3 2013		8,244	-
42285	GRA Wreck Cove Sustaining Q3 2013		118,735	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
42287	GRA Hydro Administration Q3 2013		861,603	-
42288	GRA LIN0 Sustaining Q4 2013		121,103	-
42289	GRA LIN1&2 Sustaining Q4 2013		506,805	-
42291	GRA LIN3&4 Sustaining Q4 2013		2,646,828	-
42293	GRA POA Sustaining Q4 2013		457,004	-
42294	GRA POT1 Sustaining Q4 2013		167,160	-
42295	GRA POT2 Sustaining Q4 2013		547,758	-
42296	GRA TRE0 Sustaining Q4 2013		405,120	-
42297	GRA TRE5 Sustaining Q4 2013		589,350	-
42298	GRA TRE6 Sustaining Q4 2013		338,413	-
42299	GRA TUC0 Sustaining Q4 2013		169,931	-
42300	GRA TUC1 Sustaining Q4 2013		208,513	-
42301	GRA TUC2 Sustaining Q4 2013		401,143	-
42302	GRA TUC3 Sustaining Q4 2013		411,080	-
42309	GRA Annapolis Sustaining Q4 2013		284,873	-
42310	GRA Avon Sustaining Q4 2013		156,681	-
42311	GRA Sissiboo Sustaining Q4 2013		2,818,828	-
42313	GRA Tusket Sustaining Q4 2013		1,160,862	-
42315	GRA Fall River Sustaining Q4 2013		14,243	-
42316	GRA Harmony Sustaining Q4 2013		113,950	-
42317	GRA LIN0 Sustaining Q3 2014		-	869,946
42318	GRA Nict.&Parad Sustaining Q4 2013		331,879	-
42319	GRA LIN1&2 Sustaining Q3 2014		-	445,650
42322	GRA St. Marg's Sustaining Q4 2013		395,975	-
42324	GRA Sheet Harbor Sustaining Q4 2013		38,272	-
42325	GRA Bear River Sustaining Q4 2013		3,560	-
42326	GRA LIN3&4 Sustaining Q3 2014		-	1,165,431
42327	GRA Wreck Cove Sustaining Q4 2013		51,278	-
42330	GRA Hydro Administration Q4 2013		372,095	-
42331	GRA POA Sustaining Q3 2014		-	4,620,618
42332	2014 Dist Reliability Replacements		-	9,114,633
42333	GRA LIN0 Sustaining Q1 2014		-	113,441
42335	GRA LIN1&2 Sustaining Q1 2014		-	57,422
42336	GRA POT2 Sustaining Q3 2014		-	416,787
42338	GRA LIN3&4 Sustaining Q1 2014		-	157,196
42339	GRA TRE0 Sustaining Q3 2014		-	638,373
42341	GRA TRE5 Sustaining Q3 2014		-	561,234
42342	GRA POA Sustaining Q1 2014		-	650,820
42344	GRA POT2 Sustaining Q1 2014		-	58,734
42345	GRA TRE6 Sustaining Q3 2014		-	1,990,100
42346	GRA TRE0 Sustaining Q1 2014		-	89,852
42347	GRA TRE5 Sustaining Q1 2014		-	80,035
42348	GRA TUC0 Sustaining Q3 2014		-	530,847
42349	GRA TRE6 Sustaining Q1 2014		-	280,329
42350	GRA TUC0 Sustaining Q1 2014		-	74,782
42351	GRA TUC1 Sustaining Q3 2014		-	1,055,663
42352	GRA TUC1 Sustaining Q1 2014		-	147,780
42353	GRA TUC2 Sustaining Q1 2014		-	268,864
42354	GRA TUC2 Sustaining Q3 2014		-	1,893,467
42355	GRA TUC3 Sustaining Q1 2014		-	321,966
42359	GRA TUC3 Sustaining Q3 2014		-	2,283,851
42367	GRA Annapolis Sustaining Q1 2014		-	97,661

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
42369	GRA Sissiboo Sustaining Q1 2014		-	76,259
42370	GRA Black River Sustaining Q1 2014		-	396,089
42372	GRA Tusket Sustaining Q1 2014		-	27,061
42374	GRA Fall River Sustaining Q1 2014		-	36,900
42376	GRA Harmony Sustaining Q1 2014		-	31,979
42377	GRA Nict.&Parad Sustaining Q1 2014		-	30,012
42379	GRA Lequille Sustaining Q1 2014		-	24,600
42380	GRA Annapolis Sustaining Q3 2014		-	694,264
42381	GRA Roseway Sustaining Q1 2014		-	39,360
42382	GRA St. Marg's Sustaining Q1 2014		-	85,229
42385	GRA Bear River Sustaining Q1 2014		-	14,760
42386	GRA Sissiboo Sustaining Q3 2014		-	542,121
42387	GRA Wreck Cove Sustaining Q1 2014		-	386,217
42388	GRA Black River Sustaining Q3 2014		-	2,722,427
42390	GRA Hydro Administration Q1 2014		-	737,390
42391	GRA Tusket Sustaining Q3 2014		-	202,567
42392	GRA Fall River Sustaining Q3 2014		-	262,316
42393	GRA Harmony Sustaining Q3 2014		-	227,342
42394	GRA Nict.&Parad Sustaining Q3 2014		-	213,350
42395	GRA Lequille Sustaining Q3 2014		-	174,879
42396	2014 Trans Reliability Replacements		-	5,683,548
42397	2013 Transmission Reinforcements		40,462,286	-
42398	2014 Transmission Reinforcements		-	28,920,805
42399	2013 Distribution Replacements		4,763,626	-
42400	GRA Roseway Sustaining Q3 2014		-	279,804
42401	GRA St. Marg's Sustaining Q3 2014		-	605,889
42403	GRA LIN0 Sustaining Q4 2014		-	375,417
42404	GRA Bear River Sustaining Q3 2014		-	104,927
42405	GRA Wreck Cove Sustaining Q3 2014		-	2,745,581
42406	GRA LIN1&2 Sustaining Q4 2014		-	192,315
42408	GRA Hydro Administration Q3 2014		-	5,242,037
42410	GRA LIN3&4 Sustaining Q4 2014		-	502,931
42411	GRA LIN0 Sustaining Q2 2014		-	863,869
42412	GRA LIN1&2 Sustaining Q2 2014		-	442,536
42415	GRA POA Sustaining Q4 2014		-	1,994,033
42416	GRA LIN3&4 Sustaining Q2 2014		-	1,157,290
42419	GRA POA Sustaining Q2 2014		-	4,594,095
42420	GRA POT2 Sustaining Q4 2014		-	179,861
42422	GRA POT2 Sustaining Q2 2014		-	413,876
42423	GRA TRE0 Sustaining Q4 2014		-	275,481
42424	GRA TRE0 Sustaining Q2 2014		-	633,914
42425	GRA TRE5 Sustaining Q4 2014		-	242,196
42426	GRA TRE5 Sustaining Q2 2014		-	557,313
42427	GRA TRE6 Sustaining Q2 2014		-	1,970,129
42428	GRA TRE6 Sustaining Q4 2014		-	856,099
42429	GRA TUC0 Sustaining Q2 2014		-	527,139
42430	GRA TUC0 Sustaining Q4 2014		-	230,690
42431	GRA TUC1 Sustaining Q2 2014		-	1,043,176
42432	GRA TUC2 Sustaining Q2 2014		-	1,880,241
42433	GRA TUC1 Sustaining Q4 2014		-	453,289
42434	GRA TUC3 Sustaining Q2 2014		-	2,267,897
42436	GRA TUC2 Sustaining Q4 2014		-	814,242

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
42438	GRA TUC3 Sustaining Q4 2014		-	987,935
42446	GRA Annapolis Sustaining Q2 2014		-	688,901
42449	GRA Sissiboo Sustaining Q2 2014		-	537,933
42450	GRA Black River Sustaining Q2 2014		-	2,709,775
42452	GRA Tusket Sustaining Q2 2014		-	201,002
42454	GRA Fall River Sustaining Q2 2014		-	260,290
42455	GRA Harmony Sustaining Q2 2014		-	225,585
42456	GRA Annapolis Sustaining Q4 2014		-	299,826
42457	GRA Nict.&Parad Sustaining Q2 2014		-	211,702
42459	GRA Lequille Sustaining Q2 2014		-	173,528
42460	GRA Roseway Sustaining Q2 2014		-	277,643
42461	GRA Sissiboo Sustaining Q4 2014		-	234,121
42462	GRA St. Marg's Sustaining Q2 2014		-	601,209
42463	GRA Black River Sustaining Q4 2014		-	59,358
42465	GRA Bear River Sustaining Q2 2014		-	104,116
42466	GRA Tusket Sustaining Q4 2014		-	83,075
42467	GRA Wreck Cove Sustaining Q2 2014		-	2,724,371
42468	GRA Fall River Sustaining Q4 2014		-	113,285
42470	GRA Hydro Administration Q2 2014		-	5,201,542
42471	GRA Harmony Sustaining Q4 2014		-	98,183
42472	GRA Nict.&Parad Sustaining Q4 2014		-	92,139
42473	GRA Wreck Cove Sustaining Q4 2014		-	1,185,711
42475	GRA Lequille Sustaining Q4 2014		-	75,524
42476	GRA Hydro Administration Q4 2014		-	2,263,837
42477	GRA Roseway Sustaining Q4 2014		-	120,837
42478	GRA St. Marg's Sustaining Q4 2014		-	261,660
42480	GRA Bear River Sustaining Q4 2014		-	45,313
42486	GRA Fast Acting Generation		5,322,506	16,400,122
42487	GRA - Hardware 2013		661,031	-
42488	GRA Hardware 2014		-	394,026
42489	GRA Software 2013		3,745,840	-
42490	GRA Software 2014		-	3,546,234
10621-S001-311	TUC - ROUTINE PLANT SPENDING		-	-
10626-S001-301	LIN - Routine Capital Program		-	-
10634-G001-391	CT'S - Routine Spending		-	-
10645-S001-351	POT - ROUTINE CAPITAL		-	-
10673-S001-341	TRE - Routine Capital		-	-
10718-S001-371	POA - Routine Capital Program		-	-
11589-P016-311	TUC - Plant Tools		-	-
11611-P015-405	Hydro Production Tools, Test Equip		-	-
11621-P016-341	TRE - Tools and Equipment		-	-
11622-H001-405	HYD - Equipment Replacement		-	-
11627-P016-351	POT - TOOLS & EQUIPMENT		-	-
11648-P016-301	LIN - Plant Tools		-	-
11744-P001-032	FAC - Property Improvements		2,410,000	2,410,000
12079-H629	SHH - RUF 1&2 RUNNER REPLACEMENT		-	-
14841-T016-630	PROTECTION MODIFICATIONS AND REPLAC		669,054	669,054
14973-T018-820	PRIMARY EQUIPMENT SPARES		300,000	300,000
16073-P010-615	SCADA IMPROVEMENTS ROUTINE		127,269	127,269
16192-P009-630	MOBILE TRANFORMER & TRACK ROUTINE		377,927	377,927
16365-P025-635	MOBILE RADIO ROUTINE		86,608	86,608
16387-H602	HYD- Ruth Falls #3 Runner Replmt		-	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
16550-P028-635	TELECOMMUNICATION SYSTEMS REPLACE A		469,924	506,376
16551-P027-635	TELECOMMUNICATION RADIO AND FIBRE O		168,420	182,009
17583-H611	HYD - BER-GUL - Electrical Refurbis		-	-
17853-H601	HYD - STM-SAL #4 Runner		-	-
20634-D055-735	Planned D005 For Western Region - 2		7,927,102	8,569,059
20706-P012-405	HYD - Security Improvement		-	-
20945-P006-863	REPLACEMENT AND ADDITIONAL WORK VEH		148,603	148,603
21484-P016-371	POA - PLANT TOOLS		-	-
21485-P035-371	POA - KELLY ROCK LIMESTONE QUARRY (-	-
23115-T001-820	PROVINCIAL TRANSMISSION LINE REPLAC		795,653	859,800
23118-T011-820	PROVINCIAL - PLANNED TRANS LINE REP		5,891,023	6,363,651
23120-T003-820	PROVINCIAL-TRANS SUBSTATION PRIMARY		2,706,071	2,920,669
23121-T004-820	PROVINCIAL- SUBSTATION ADDITIONS &		1,308,112	1,412,621
23125-H638	HYD - Sissiboo Electrical Replace		-	-
23127-D010-840	D010 Provincially Widening		963,328	963,328
23135-D006-800	D006 Regulatory Replacements - Prov		1,770,130	1,913,559
23136-D007-800	D007 Contractual Replacemens (Joint		939,725	1,016,016
23137-D055-800	D055 - Planned Replacement Of Distr		-	-
23158-D005-800	D005 Unplanned Replace Deteriorated		8,358,707	9,035,577
23361-D008-800	D008 Provincial Storm		2,512,675	2,715,082
23511-D018-800	Primary Equipment Spares - Distribu		150,000	150,000
25626-P040-341	DCMS Equipment Replacement Routine		-	-
25646-P040-311	DCMS Equipment Replecement Routine		-	-
25647-P040-371	POA - DCMS ROUTINE COMPUTER REPLACE		-	-
25667-P040-351	DCMS Equipment Replacement Routine		-	-
25668-P040-301	DCMS Equipment Replacement Routine		-	-
26472-S842	TRE - 6A CW Pump Refurbishment		-	-
26496-D009-571	Meter Routine		2,705,317	2,705,317
26526-P002-571	METER SHOP - TOOLS AND EQUIPMENT		45,000	45,000
26716-D004-800	New Customer Upgrades		6,136,883	6,633,353
26757-P002-800	PROVINCIAL LINE TOOLS & EQUIPMENT R		1,049,053	1,132,977
27854-S004-311	TUC-ROOFING ROUTINE		-	-
27855-S004-351	POT-ROOFING ROUTINE		-	-
27856-S004-341	TRE-ROOFING ROUTINE		-	-
27857-S004-301	LIN-ROOFING ROUTINE		-	-
27858-S004-371	POA-ROOFING ROUTINE		-	-
27867-H004-405	HYD-Roofing Routine		-	-
28098-S353	TUC 6 Waste Heat Recovery		-	-
28393-S711	POT 2A Mill and Feeder Refurbishmen		-	-
28430-P041-032	FAC - Land Acquisition Routine		150,000	150,000
28457-S262	TRE Ash Lagoon Closure		-	-
28466-P030-032	FAC - Lower Water Street		-	-
28522-P040-393	CT'S Dcms Routine		-	-
28645-S795	TRE6 - Turbine Controls Power Suppl		-	-
28678-H547	HYD Renewable In-Stream Tidal Gen		-	-
29009-P833	Right of Way Purchase Northern NS		-	-
29038-D051-800	System Performance Improvement Rout		484,433	523,505
29114-P031-026	NSPI IT INFRASTRUCTURE		2,340,865	2,421,688
30283-S665	POT - Tupper Vessel Access		-	-
30954-S613	LIN3-ESP Gas Flow Modification		-	-
31204-H564	HYD - Donahoe Lake Dam Refurbishmen		-	-
31245-H566	HYD - Sandy Lake Dam Refurbishment		-	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
33624-T639	Spare Generator Transformer		-	-
33863-S005-301	LIN-Heat Rate Routine		-	-
33865-S005-371	POA-Heat Rate Routine		-	-
33867-S005-351	POT-Heat Rate Routine		-	-
33869-S005-341	TRE-Heat Rate Routine		-	-
33871-S005-311	TUC-Heat Rate Routine		-	-
34182-S426	LIN Unit #1 Mercury Abatement		-	-
34202-S427	LIN Unit #2 Mercury Abatement		-	-
34203-S428	LIN Unit #3 Mercury Abatement		-	-
34222-S429	LIN Unit #4 Mercury Abatement		-	-
34223-S430	POT Mercury Abatement Project		-	-
34224-S431	TRE Unit#5 Mercury Abatement		-	-
34242-S432	TRE Unit #6 Mercury Abatement		-	-
34782-P819	Oracle Financials Upgrade		-	-
35083-S901	LIN 2011 Ash Site Sealing and Cappi		-	-
35583-H005-405	HYD Oil Release Risk Assessment		-	-
35584-H006-405	HYD - Gate Refurbishment Routine		-	-
35742-P789	Connectivity Upgrade		-	-
36882-W107	Nuttby Mountain Wind Project Dev		-	-
38182-P863	2010 Backup Control Centre		-	-
38243-P814	Telecommunications Spares		179,973	179,973
38602-S849	TRE - Fire System Upgrades		-	-
38848-P032-032	Purchasing Equip & Warehouse Rout.		-	-
38850-S873	LIN Flyash System Upgrade		-	-
38896-P815	FAC Environment Site Assess Routine		261,500	261,500
38897-P816	FAC Enviro Property Remed Routine		218,500	220,500
38899-G008-393	CT'S Tooling Routine		-	-
39029-S661	PH Biomass Project		3,316,156	-
39042-H579	HYD -Ten Mile Lake Dam Decommission		-	-
39304-P063-863	Class 3 Work Vehicle Replacements		446,137	446,137
39305-P062-863	Work Vehicle Replacements		4,051,137	4,051,137
39323-W115	Digby Wind Project		-	-
39542-S672	Generator Protection Improvements		-	-
39545-H595	HYD - U&U Ladder Upgrades		-	-
39566-S679	LIN2 Steam Turbine Last Stage Blade		-	-
39762-S699	TUC #3 CW Intake SSP Refurbishment		-	-
39766-D061-800	New Customers - Residential		12,008,112	12,975,013
39770-D062-800	New Customers - Commercial		6,028,122	6,514,994
39926-S865	TUC3 Replace Excitation&AVR System		-	-
39939-S778	TRE - Security Improvements (Phase		-	-
39940-S900	TRE5 - Bottom Ash Refurbishment		-	-
39944-S826	TRE6 - Fly Ash Line Replacement		-	-
39946-S877	TRE - Wastewater Treatment Plant Up		-	-
40103-P834	U&U Load Control Demo		1,795,461	230,700
40207-S891	TUC- CO2 Purge System Upgrade		-	-
40211-D348	2011 3H/6H Replacement Program		-	-
40229-P860	Protective Equip Test Center Upgrad		-	-
40231-T688	2011 Protection Upgrades LAK		-	-
40233-T662	2011 Protection Upgrades TUC		-	-
40236-P061-863	Transportation Vehicle Replacements		1,770,887	1,770,887
40266-T671	L6002 Deteriorated Replacements		-	-
40278-P855	OMS Upgrade 2011		-	-

Capital Spend Forecast		2012F	2013 GRA	2014 GRA
Project#	Project Name	\$	\$	\$
40281-T668	2011 Tx Line Insulator Replacement		-	-
40282-H614	HYD- Coon Pond Dam Refurbishment		-	-
40298-P877	SAN and Backup Replacement		-	-
40309-H622	HYD -Tidewater Pipeline Replacement		-	-
40314-P856	Main Computer Centre Upgrade		-	-
40316-H608	HYD - Barteaux Culvert Refurbish		-	-
40317-T703	IH Transformer & Breaker Addition		1,164,909	-
40319-S714	TRE - HVAC Replacements (2011)		-	-
40321-T687	Canaan Rd to Highbury Trans Line		-	-
40322-T678	Highbury Road Substation		-	-
40323-T679	Canaan Road Line Terminal		-	-
40330-S905	LIN2 HT Fastener Replacement		-	-
40403-P880	Work & Asset Management		211,941	-
40743-P845	NSPI Intranet		-	-
40862-T696	101H-T61 Transformer Refurbishment		-	-
40867-T697	59C-T61 Transformer Refurbishment		-	-
40868-T698	64V-T1 Transformer Replacement		-	-
41005-T691	Parrsboro Tidal Interconnection		-	-
41047-S908	POA - 4KV & 600V Breaker Refurbishm		-	-
41126-H624	HYD-ANN Sluiceway Stop Logs		-	-
41136-H631	HYD Gisborne Roof Hatch Replacement		-	-
41228-S868	TUC - Unit 3 Turbine HP Impulse Bla		-	-
41326-D413	103C-311 Targeted Feeder Replacemen		-	-
41327-D401	103W-311 Gold River Reconductor Ph2		-	-
41328-D399	103W-312 Targeted Feeder Replacemen		-	-
41329-D400	11W-202 Voltage Conversion to 12 kV		-	-
41333-D407	16N-301 Stewiacke Reconductor		-	-
41334-D408	16N-301 Targeted Feeder Replacement		-	-
41337-D409	1N-405 Targeted Feeder Replacement		-	-
41338-D410	20H-301 Targeted Feeder Replacement		-	-
41340-D411	5N-301 Targeted Feeder Replacement		-	-
41342-D402	81S-301 Targeted Feeder Replacement		-	-
41343-D403	81S-302 Targeted Feeder Replacement		-	-
41344-D404	81S-305 Targeted Feeder Replacement		-	-
41392-D395	2012 Distribution Cutout Replacemen		-	-
41393-D405	2012 Automatic Sleeve Replacements		-	-
41430-T707	2012 Subst. Recloser Replacement		-	-
41534-D389	2012 Reliability Technologies Dist.		-	-
41536-T699	2012 Reliability Technology Trans.		-	-
41537-T706	Amherst 138kV Substation		-	-
41550-T704	Spare 30MVA 69KV 25/12KV Trans.		-	-
	Total Regulated Spend		274,388,089	292,486,857

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
14521	POT - Biofoulant Control System Upg		-	-
17653	HYD - Uniacke Lake Dam Removal		-	-
18180	WRC - WAREHOUSE REPLACEMENT		184,066	-
27358	CT'S - AC Generator Stator Lcm		35,739	-
28152	TRE6 - Bottom Ash OH Door Replaceme		-	-
28697	TRE6 - Stack Lighting System Upgrad		-	-
30862	TRE5 - Boiler Thermoprobe Upgrade		-	-
31182	LIN-AIR HEATER DAMPER REFURBISHMENT		-	90,598
31262	LIN - Unit 1-2 Stack Insulation Re		-	-
31402	LIN-AIR HEATER GEARBOX		-	70,000
31582	LIN-GLAND STEAM CONDENSATE		-	85,000
32304	AMI Hardware & Software Installatio		-	-
36782	Forklift Replacement		-	154,407
37022	POT - 129V Battery Charger Replacem		-	-
37604	Dumper Building A/C		-	70,930
37824	TRE5 - Common Water Pipe Replacemen		-	-
38163	TRE6 Pulverizer Refurbishments		-	-
38643	TRE6 - 6B Fly Ash Compressor Replac		-	-
38823	2013 Protection Upgrades		2,947,916	-
38849	Harbour East Land Purchase and Righ		-	-
38868	HYD Marshall Falls Hydro Station		-	5,243,513
39265	Transmission Reliability Replacement		6,915,168	-
39267	Transmission Replacements		6,140,942	-
39271	Dist. Reliability Replacements		10,999,867	-
39274	Distribution Replacements		-	4,563,721
39306	Radio & Communication Replacements		5,058,039	5,063,889
39950	TRE5 - 5-2 Cooling Water (CW) Scree		-	-
39951	TRE5 - Coal Bunkerette Replacement		-	-
39953	TRE6 - Coal Feeder Valve Replacemen		-	-
39982	TRE - Gauge Replacements		-	-
40032	POA - Boiler Feed Pump Refurbishmen		-	-
40219	2011 Recloser Control Replacements		-	-
40224	78W-301 Second Peninsula		-	-
40299	Field Office Phone System Replaceme		-	-
40310	Willow Lane Circuit Switcher Add		-	-
40320	LED Street Light Conversion		16,924,872	17,322,621
40363	LIN3 High Voltage Bushing Refurbish		-	-
40371	LIN Training Facilities		-	-
40648	Field Mobility System		-	-
40651	Fuelworx (Fuel Management)		-	-
40656	LIN Boiler Feed Pump (BFP) Refurbis		-	-
41051	POA - HV Bushing Capital Spare		-	-
41066	POA - Heated Storage Upgrade		-	-
41080	POA - Coal Gate Upgrade		-	-
41121	LIN- Cooling Water (CW) Pump Refurb		-	-
41124	LIN-Cooling Water (CW) Screen Refur		-	-
41127	HYD - Nictaux Headcover Replacement		-	-
41141	HYD - Sissiboo Grand Lake Spillway		-	-
41149	LIN - 4kV and 600V Breaker Refurbis		-	-
41150	LIN 4160V and 600V Motor Refurbish		-	-
41151	LIN4 - Polisher Resin Replacement		-	-
41157	LIN4 Air Heater Baskets Replacement		-	-
41229	LIN - Cable Spreading Rooms Fire Pr		-	-
41233	LIN 3 Boiler Refurbishment		-	-
41234	LIN4 Boiler Refurbishment		-	-
41235	LIN 1 Boiler Refurbishment		-	-
41236	TUC - Cooling Water (CW) Piping Ref		-	-
41239	TUC6- West Gas Compressor Refurbish		-	-
41245	TUC2 - Cooling Water (CW) Pump Refu		-	-
41248	TUC - Lube Oil Storage Building		-	-
41250	TUC2- South Boiler Feed Pump (BFP)		-	-

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
41260	TUC2- H2 Dryer Replacement		-	-
41266	TUC2 - CEM Upgrade		-	-
41268	TUC - 4kV and 600V Breaker Refurbis		-	-
41275	TUC2- ACW Strainer Replacement		-	-
41278	TUC2- Condensate Extraction Pump Re		-	-
41279	TUC - 4KV Motor Refurbishment		-	-
41303	TRE6 - Waterwall Panel Replacements		-	-
41349	2012 Off Road To Roadside		-	-
41362	7H Beaufort Switchgear Retirement		-	-
41363	88W New Feeder		-	-
41389	8H Fairview Conversion		-	-
41390	7V Methals Hydro Transformer Replac		-	-
41395	8H Fairview Switchgear Retirement		-	-
41403	GIS Enterprise License Agreement		-	-
41424	PeopleSoft Self Service Module		-	-
41425	Cognos Upgrade		241,342	-
41428	2012 RTU Capital Replacement		-	-
41433	2012 New RTU Deployment		-	-
41437	104H-T62 Kempt Rd Transf Rewind		-	-
41438	85S Cable Termination Replacement		-	-
41441	TRE Siding Replacement		-	-
41442	Advanced Laptop Security		-	-
41443	Web Filtering Security		-	-
41506	TRE6 - 6B Cooling Water (CW) Pump R		-	-
41511	TRE6 - Condenser Waterbox and Cooli		-	-
41516	TRE6 - Stack Breaching Inlet Ductwo		-	-
41517	L6535 Lidar Upgrades & Maintenance		-	-
41520	Harbour East Substation		3,449,575	-
41522	138kV Line Terminal at Dart East		778,014	-
41523	TRE6 - 6F and 6G Conveyor Belt Repl		-	-
41527	TRE6 4kV Cable Room Fire Protecti		-	-
41528	TRE6 - Bottom Ash Chain Replacement		-	-
41531	TRE Asbestos Abatement 2012		-	-
41532	TRE6 - 4kV Motor Refurbishment		-	-
41533	TRE6 - Boiler Thermoprobe Upgrade		-	-
41535	2012 Steel Tower Painting		-	-
41544	TRE6 - O2 Sensor Replacement		-	-
41545	TRE5 - O2 Sensor Replacement		-	-
41551	Glentosh Subst. Footing Remediation		-	-
41555	Spare Wind Farm Gen. Transformer		-	-
41557	Street Light & Area Management		-	-
41563	POA-Combustor Watwall Panel Replace		-	-
41567	POA - Loop Seal Fluidizing Nozzle R		-	-
41587	POA - HVAC Equipment Replacement		-	-
41588	POA - Cooling Water (CW) Pump Refur		-	-
41589	22N-Church St Replace 25 kV Bus		-	-
41595	POT - Sternson PLC Replacement		-	-
41621	POA-Turbine Thrust Bearing Replacem		-	-
41645	TRE6 - Bottom Ash Seal Replacement		-	-
41669	POT - HVAC Equipment Replacement		-	-
42152	GRA LIN0 Sustaining Q1 2013		36,592	-
42153	GRA LIN1&2 Sustaining Q1 2013		149,075	-
42155	GRA LIN3&4 Sustaining Q1 2013		827,504	-
42157	GRA POA Sustaining Q1 2013		149,673	-
42158	GRA POT1 Sustaining Q1 2013		54,690	-
42159	GRA POT2 Sustaining Q1 2013		178,864	-
42160	GRA TRE0 Sustaining Q1 2013		132,134	-
42161	GRA TRE5 Sustaining Q1 2013		194,656	-
42162	GRA TRE6 Sustaining Q1 2013		110,809	-
42163	GRA TUC0 Sustaining Q1 2013		55,474	-
42164	GRA TUC1 Sustaining Q1 2013		67,978	-

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
42165	GRA TUC2 Sustaining Q1 2013		132,460	-
42166	GRA TUC3 Sustaining Q1 2013		134,842	-
42170	GRA Burnside Sustaining Q1 2013		-	1,628,926
42173	GRA Annapolis Sustaining Q1 2013		92,791	-
42174	GRA Avon Sustaining Q1 2013		51,035	-
42175	GRA Sissiboo Sustaining Q1 2013		918,161	-
42178	GRA Tusket Sustaining Q1 2013		378,121	-
42179	GRA Fall River Sustaining Q1 2013		4,639	-
42180	GRA Harmony Sustaining Q1 2013		37,116	-
42184	GRA St. Marg's Sustaining Q1 2013		128,978	-
42185	GRA Sheet Harbor Sustaining Q1 2013		12,465	-
42186	GRA Bear River Sustaining Q1 2013		1,160	-
42191	GRA Hydro Administration Q1 2013		121,200	-
42194	GRA LIN0 Sustaining Q2 2013		278,303	-
42206	GRA LIN1&2 Sustaining Q2 2013		1,159,840	-
42208	GRA LIN3&4 Sustaining Q2 2013		4,617,543	-
42210	GRA POA Sustaining Q2 2013		1,046,263	-
42211	GRA POT1 Sustaining Q2 2013		379,118	-
42212	GRA POT2 Sustaining Q2 2013		1,270,673	-
42214	GRA TRE0 Sustaining Q2 2013		933,141	-
42215	GRA TRE5 Sustaining Q2 2013		1,353,674	-
42216	GRA TRE6 Sustaining Q2 2013		780,473	-
42217	GRA TUC0 Sustaining Q2 2013		391,658	-
42218	GRA TUC1 Sustaining Q2 2013		491,930	-
42219	GRA TUC2 Sustaining Q2 2013		882,831	-
42220	GRA TUC3 Sustaining Q2 2013		958,532	-
42231	GRA Annapolis Sustaining Q2 2013		654,543	-
42232	GRA Avon Sustaining Q2 2013		360,000	-
42233	GRA Sissiboo Sustaining Q2 2013		6,476,703	-
42235	GRA Tusket Sustaining Q2 2013		2,667,262	-
42236	GRA Fall River Sustaining Q2 2013		32,727	-
42237	GRA Harmony Sustaining Q2 2013		261,818	-
42241	GRA St. Marg's Sustaining Q2 2013		909,814	-
42242	GRA Sheet Harbor Sustaining Q2 2013		87,935	-
42243	GRA Bear River Sustaining Q1 2013		8,181	-
42246	GRA Hydro Administration Q2 2013		854,947	-
42247	GRA LIN0 Sustaining Q3 2013		281,859	-
42249	GRA LIN1&2 Sustaining Q3 2013		1,179,879	-
42251	GRA LIN3&4 Sustaining Q3 2013		4,634,432	-
42253	GRA POA Sustaining Q3 2013		1,057,654	-
42254	GRA POT1 Sustaining Q3 2013		383,691	-
42255	GRA POT2 Sustaining Q3 2013		884,108	-
42256	GRA TRE0 Sustaining Q3 2013		945,070	-
42257	GRA TRE5 Sustaining Q3 2013		876,653	-
42258	GRA TRE6 Sustaining Q3 2013		795,489	-
42259	GRA TUC0 Sustaining Q3 2013		394,685	-
42260	GRA TUC1 Sustaining Q3 2013		467,469	-
42261	GRA TUC2 Sustaining Q3 2013		915,692	-
42262	GRA TUC3 Sustaining Q3 2013		1,106,911	-
42269	Circuit Switchers Addit's 2013/2014		-	983,961
42270	2014 Protection Upgrades		-	5,847,535
42272	GRA Annapolis Sustaining Q3 2013		659,638	-
42273	GRA Avon Sustaining Q3 2013		362,803	-
42274	GRA Sissiboo Sustaining Q3 2013		6,527,126	-
42276	GRA Tusket Sustaining Q3 2013		2,688,027	-
42277	GRA Fall River Sustaining Q3 2013		32,982	-
42278	GRA Harmony Sustaining Q3 2013		263,856	-
42282	GRA St. Marg's Sustaining Q3 2013		916,897	-
42283	GRA Sheet Harbor Sustaining Q3 2013		88,620	-
42284	GRA Bear River Sustaining Q3 2013		8,244	-
42287	GRA Hydro Administration Q3 2013		861,603	-

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
42288	GRA LIN0 Sustaining Q4 2013		121,103	-
42289	GRA LIN1&2 Sustaining Q4 2013		506,805	-
42291	GRA LIN3&4 Sustaining Q4 2013		1,646,828	-
42293	GRA POA Sustaining Q4 2013		457,004	-
42294	GRA POT1 Sustaining Q4 2013		167,160	-
42295	GRA POT2 Sustaining Q4 2013		547,758	-
42296	GRA TRE0 Sustaining Q4 2013		405,120	-
42297	GRA TRE5 Sustaining Q4 2013		589,350	-
42298	GRA TRE6 Sustaining Q4 2013		338,413	-
42299	GRA TUC0 Sustaining Q4 2013		169,931	-
42300	GRA TUC1 Sustaining Q4 2013		208,513	-
42301	GRA TUC2 Sustaining Q4 2013		401,143	-
42302	GRA TUC3 Sustaining Q4 2013		411,080	-
42309	GRA Annapolis Sustaining Q4 2013		284,873	-
42310	GRA Avon Sustaining Q4 2013		156,681	-
42311	GRA Sissiboo Sustaining Q4 2013		2,818,828	-
42313	GRA Tusket Sustaining Q4 2013		1,160,862	-
42315	GRA Fall River Sustaining Q4 2013		14,243	-
42316	GRA Harmony Sustaining Q4 2013		113,950	-
42317	GRA LIN0 Sustaining Q3 2014		-	869,946
42319	GRA LIN1&2 Sustaining Q3 2014		-	445,650
42322	GRA St. Marg's Sustaining Q4 2013		395,975	-
42324	GRA Sheet Harbor Sustaining Q4 2013		38,272	-
42325	GRA Bear River Sustaining Q4 2013		3,560	-
42326	GRA LIN3&4 Sustaining Q3 2014		-	1,165,431
42330	GRA Hydro Administration Q4 2013		372,095	-
42331	GRA POA Sustaining Q3 2014		-	4,620,618
42332	2014 Dist Reliability Replacements		-	8,716,946
42333	GRA LIN0 Sustaining Q1 2014		-	113,441
42335	GRA LIN1&2 Sustaining Q1 2014		-	57,422
42336	GRA POT2 Sustaining Q3 2014		-	416,787
42338	GRA LIN3&4 Sustaining Q1 2014		-	157,196
42339	GRA TRE0 Sustaining Q3 2014		-	638,373
42341	GRA TRE5 Sustaining Q3 2014		-	561,234
42342	GRA POA Sustaining Q1 2014		-	650,820
42344	GRA POT2 Sustaining Q1 2014		-	58,734
42345	GRA TRE6 Sustaining Q3 2014		-	1,990,100
42346	GRA TRE0 Sustaining Q1 2014		-	89,852
42347	GRA TRE5 Sustaining Q1 2014		-	80,035
42348	GRA TUC0 Sustaining Q3 2014		-	530,847
42349	GRA TRE6 Sustaining Q1 2014		-	280,329
42350	GRA TUC0 Sustaining Q1 2014		-	74,782
42351	GRA TUC1 Sustaining Q3 2014		-	1,055,663
42352	GRA TUC1 Sustaining Q1 2014		-	147,780
42353	GRA TUC2 Sustaining Q1 2014		-	268,864
42354	GRA TUC2 Sustaining Q3 2014		-	1,893,467
42355	GRA TUC3 Sustaining Q1 2014		-	321,966
42359	GRA TUC3 Sustaining Q3 2014		-	2,283,851
42367	GRA Annapolis Sustaining Q1 2014		-	97,661
42369	GRA Sissiboo Sustaining Q1 2014		-	76,259
42370	GRA Black River Sustaining Q1 2014		-	396,089
42372	GRA Tusket Sustaining Q1 2014		-	27,061
42374	GRA Fall River Sustaining Q1 2014		-	36,900
42376	GRA Harmony Sustaining Q1 2014		-	31,979
42379	GRA Lequille Sustaining Q1 2014		-	24,600
42380	GRA Annapolis Sustaining Q3 2014		-	694,264
42381	GRA Roseway Sustaining Q1 2014		-	39,360
42382	GRA St. Marg's Sustaining Q1 2014		-	85,229
42385	GRA Bear River Sustaining Q1 2014		-	14,760
42386	GRA Sissiboo Sustaining Q3 2014		-	542,121
42388	GRA Black River Sustaining Q3 2014		-	2,722,427

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
42390	GRA Hydro Administration Q1 2014		-	737,390
42391	GRA Tusket Sustaining Q3 2014		-	202,567
42392	GRA Fall River Sustaining Q3 2014		-	262,316
42393	GRA Harmony Sustaining Q3 2014		-	227,342
42395	GRA Lequille Sustaining Q3 2014		-	174,879
42396	2014 Trans Reliability Replacements		-	5,114,647
42397	2013 Transmission Reinforcements		36,038,724	-
42398	2014 Transmission Reinforcements		-	28,403,555
42399	2013 Distribution Replacements		4,555,672	-
42400	GRA Roseway Sustaining Q3 2014		-	279,804
42401	GRA St. Marg's Sustaining Q3 2014		-	605,889
42403	GRA LIN0 Sustaining Q4 2014		-	375,417
42404	GRA Bear River Sustaining Q3 2014		-	104,927
42406	GRA LIN1&2 Sustaining Q4 2014		-	192,315
42408	GRA Hydro Administration Q3 2014		-	5,242,037
42410	GRA LIN3&4 Sustaining Q4 2014		-	502,931
42411	GRA LIN0 Sustaining Q2 2014		-	863,869
42412	GRA LIN1&2 Sustaining Q2 2014		-	442,536
42415	GRA POA Sustaining Q4 2014		-	1,994,033
42416	GRA LIN3&4 Sustaining Q2 2014		-	1,157,290
42419	GRA POA Sustaining Q2 2014		-	4,594,095
42420	GRA POT2 Sustaining Q4 2014		-	179,861
42422	GRA POT2 Sustaining Q2 2014		-	413,876
42423	GRA TRE0 Sustaining Q4 2014		-	275,481
42424	GRA TRE0 Sustaining Q2 2014		-	633,914
42425	GRA TRE5 Sustaining Q4 2014		-	242,196
42426	GRA TRE5 Sustaining Q2 2014		-	557,313
42427	GRA TRE6 Sustaining Q2 2014		-	1,970,129
42428	GRA TRE6 Sustaining Q4 2014		-	856,099
42429	GRA TUC0 Sustaining Q2 2014		-	527,139
42430	GRA TUC0 Sustaining Q4 2014		-	230,690
42431	GRA TUC1 Sustaining Q2 2014		-	1,043,176
42432	GRA TUC2 Sustaining Q2 2014		-	1,880,241
42433	GRA TUC1 Sustaining Q4 2014		-	453,289
42434	GRA TUC3 Sustaining Q2 2014		-	2,267,897
42436	GRA TUC2 Sustaining Q4 2014		-	814,242
42438	GRA TUC3 Sustaining Q4 2014		-	987,935
42446	GRA Annapolis Sustaining Q2 2014		-	688,901
42449	GRA Sissiboo Sustaining Q2 2014		-	537,933
42450	GRA Black River Sustaining Q2 2014		-	2,709,775
42452	GRA Tusket Sustaining Q2 2014		-	201,002
42454	GRA Fall River Sustaining Q2 2014		-	260,290
42455	GRA Harmony Sustaining Q2 2014		-	225,585
42456	GRA Annapolis Sustaining Q4 2014		-	299,826
42459	GRA Lequille Sustaining Q2 2014		-	173,528
42460	GRA Roseway Sustaining Q2 2014		-	277,643
42461	GRA Sissiboo Sustaining Q4 2014		-	234,121
42462	GRA St. Marg's Sustaining Q2 2014		-	601,209
42463	GRA Black River Sustaining Q4 2014		-	59,358
42465	GRA Bear River Sustaining Q2 2014		-	104,116
42466	GRA Tusket Sustaining Q4 2014		-	83,075
42468	GRA Fall River Sustaining Q4 2014		-	113,285
42470	GRA Hydro Administration Q2 2014		-	5,201,542
42471	GRA Harmony Sustaining Q4 2014		-	98,183
42475	GRA Lequille Sustaining Q4 2014		-	75,524
42476	GRA Hydro Administration Q4 2014		-	2,263,837
42477	GRA Roseway Sustaining Q4 2014		-	120,837
42478	GRA St. Marg's Sustaining Q4 2014		-	261,660
42480	GRA Bear River Sustaining Q4 2014		-	45,313
42487	GRA - Hardware 2013		661,031	-
42488	GRA Hardware 2014		-	394,026

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
42489	GRA Software 2013		3,745,840	-
42490	GRA Software 2014		-	3,546,234
10621-S001-311	TUC - ROUTINE PLANT SPENDING		-	-
10626-S001-301	LIN - Routine Capital Program		-	-
10634-G001-391	CT'S - Routine Spending		-	-
10645-S001-351	POT - ROUTINE CAPITAL		-	-
10673-S001-341	TRE - Routine Capital		-	-
10718-S001-371	POA - Routine Capital Program		-	-
11589-P016-311	TUC - Plant Tools		-	-
11611-P015-405	Hydro Production Tools, Test Equip		-	-
11621-P016-341	TRE - Tools and Equipment		-	-
11627-P016-351	POT - TOOLS & EQUIPMENT		-	-
11648-P016-301	LIN - Plant Tools		-	-
11744-P001-032	FAC - Property Improvements		2,410,000	2,410,000
12079-H629	SHH - RUF 1&2 RUNNER REPLACEMENT		-	-
14841-T016-630	PROTECTION MODIFICATIONS AND REPLAC		669,054	669,054
14973-T018-820	PRIMARY EQUIPMENT SPARES		300,000	300,000
16073-P010-615	SCADA IMPROVEMENTS ROUTINE		127,269	127,269
16192-P009-630	MOBILE TRANFORMER & TRACK ROUTINE		377,927	377,927
16365-P025-635	MOBILE RADIO ROUTINE		86,608	86,608
16387-H602	HYD- Ruth Falls #3 Runner Replmt		-	-
16550-P028-635	TELECOMMUNICATION SYSTEMS REPLACE A		469,924	506,376
16551-P027-635	TELECOMMUNICATION RADIO AND FIBRE O		168,420	182,009
17583-H611	HYD - BER-GUL - Electrical Refurbis		-	-
17853-H601	HYD - STM-SAL #4 Runner		-	-
18448-S985	TUC PE Cooling Water System Biofoul		-	-
20634-D055-735	Planned D005 For Western Region - 2		7,604,869	8,223,347
20945-P006-863	REPLACEMENT AND ADDITIONAL WORK VEH		148,603	148,603
21484-P016-371	POA - PLANT TOOLS		-	-
21485-P035-371	POA - KELLY ROCK LIMESTONE QUARRY (-	-
23115-T001-820	PROVINCIAL TRANSMISSION LINE REPLAC		742,644	802,829
23118-T011-820	PROVINCIAL - PLANNED TRANS LINE REP		5,517,654	5,963,180
23120-T003-820	PROVINCIAL-TRANS SUBSTATION PRIMARY		2,556,682	2,749,114
23121-T004-820	PROVINCIAL- SUBSTATION ADDITIONS &		1,256,652	1,359,606
23125-H638	HYD - Sissiboo Electrical Replace		-	-
23127-D010-840	D010 Provincially Widening		963,328	963,328
23135-D006-800	D006 Regulatory Replacements - Prov		1,681,562	1,819,315
23136-D007-800	D007 Contractual Replacemens (Joint		885,740	958,892
23137-D055-800	D055 - Planned Replacement Of Distr		-	-
23158-D005-800	D005 Unplanned Replace Deteriorated		8,055,132	8,714,184
23361-D008-800	D008 Provincial Storm		2,448,211	2,647,102
23511-D018-800	Primary Equipment Spares - Distribu		150,000	150,000
25626-P040-341	DCMS Equipment Replacement Routine		-	-
25646-P040-311	DCMS Equipment Replcement Routine		-	-
25647-P040-371	POA - DCMS ROUTINE COMPUTER REPLACE		-	-
26472-S842	TRE - 6A CW Pump Refurbishment		-	-
26496-D009-571	Meter Routine		2,705,317	2,705,317
26526-P002-571	METER SHOP - TOOLS AND EQUIPMENT		45,000	45,000
26716-D004-800	New Customer Upgrades		5,930,902	6,415,279
26757-P002-800	PROVINCIAL LINE TOOLS & EQUIPMENT R		1,049,053	1,132,977
27854-S004-311	TUC-ROOFING ROUTINE		-	-
27855-S004-351	POT-ROOFING ROUTINE		-	-
27856-S004-341	TRE-ROOFING ROUTINE		-	-
27857-S004-301	LIN-ROOFING ROUTINE		-	-
27858-S004-371	POA-ROOFING ROUTINE		-	-
28098-S353	TUC 6 Waste Heat Recovery		-	-
28393-S711	POT 2A Mill and Feeder Refurbishmen		-	-
28430-P041-032	FAC - Land Acquisition Routine		150,000	150,000
28522-P040-393	CT'S Dems Routine		-	-
28645-S795	TRE6 - Turbine Controls Power Suppl		-	-
29009-P833	Right of Way Purchase Northern NS		-	-

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
29038-D051-800	System Performance Improvement Rout		479,955	518,763
29114-P031-026	NSPI IT INFRASTRUCTURE		2,340,865	2,421,688
30283-S665	POT - Tupper Vessel Access		-	-
30954-S613	LIN3-ESP Gas Flow Modification		-	-
31204-H564	HYD - Donahoe Lake Dam Refurb		-	-
31245-H566	HYD - Sandy Lake Dam Refurbishment		-	-
33624-T639	Spare Generator Transformer		-	-
33863-S005-301	LIN-Heat Rate Routine		-	-
33865-S005-371	POA-Heat Rate Routine		-	-
33867-S005-351	POT-Heat Rate Routine		-	-
33869-S005-341	TRE-Heat Rate Routine		-	-
33871-S005-311	TUC-Heat Rate Routine		-	-
34182-S426	LIN Unit #1 Mercury Abatement		-	-
34202-S427	LIN Unit #2 Mercury Abatement		-	-
34203-S428	LIN Unit #3 Mercury Abatement		-	-
34222-S429	LIN Unit #4 Mercury Abatement		-	-
34223-S430	POT Mercury Abatement Project		-	-
34224-S431	TRE Unit#5 Mercury Abatement		-	-
34242-S432	TRE Unit #6 Mercury Abatement		-	-
34782-P819	Oracle Financials Upgrade		-	-
35083-S901	LIN 2011 Ash Site Sealing and Cappi		-	-
35742-P789	Connectivity Upgrade		-	-
36882-W107	Nutby Mountain Wind Project Dev		-	-
37402-S952	POT - Coal Crusher Vibratory Feeder		-	-
37611-S925	LIN3 - Generator Excitation & AVR R		-	-
38243-P814	Telecommunications Spares		119,441	119,441
38602-S849	TRE - Fire System Upgrades		-	-
38848-P032-032	Purchasing Equip & Warehouse Rout.		-	-
38850-S873	LIN Flyash System Upgrade		-	-
38896-P815	FAC Environment Site Assess Routine		261,500	261,500
38897-P816	FAC Enviro Property Remed Routine		218,500	220,500
38899-G008-393	CT'S Tooling Routine		-	-
39029-S661	PH Biomass Project		208,870,242	-
39304-P063-863	Class 3 Work Vehicle Replacements		446,137	446,137
39305-P062-863	Work Vehicle Replacements		4,091,137	4,091,137
39323-W115	Digby Wind Project		-	-
39542-S672	Generator Protection Improvements		-	-
39643-D309	West River Station Reliability		-	-
39762-S699	TUC #3 CW Intake SSP Refurbishment		-	-
39766-D061-800	New Customers - Residential		11,591,917	12,538,171
39770-D062-800	New Customers - Commercial		5,863,486	6,342,178
39932-SA11	TRE - Ash Site Phase 2 Development		-	-
39939-S778	TRE - Security Improvements (Phase		-	-
39940-S900	TRE5 - Bottom Ash Refurbishment		-	-
39944-S826	TRE6 - Fly Ash Line Replacement		-	-
39946-S877	TRE - Wastewater Treatment Plant Up		-	-
40060-SA19	TRE5 - 4kV Motor Refurbishment		-	-
40211-D348	2011 3H/6H Replacement Program		-	-
40229-P860	Protective Equip Test Center Upgrad		-	-
40231-T688	2011 Protection Upgrades LAK		-	-
40233-T662	2011 Protection Upgrades TUC		-	-
40236-P061-863	Transportation Vehicle Replacements		1,825,887	1,825,887
40256-SA32	POT - Plant Siding Replacement		-	-
40266-T671	L6002 Deteriorated Replacements		-	-
40278-P855	OMS Upgrade 2011		-	-
40281-T668	2011 Tx Line Insulator Replacement		-	-
40282-H614	HYD- Coon Pond Dam Refurbishment		-	-
40309-H622	HYD -Tidewater Pipeline Repl		-	-
40314-P856	Main Computer Centre Upgrade		-	-
40316-H608	HYD - Barteaux Culvert Refurbish		-	-
40317-T703	IH Transformer & Breaker Addition		1,094,945	-

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
40319-S714	TRE - HVAC Replacements (2011)		-	-
40321-T687	Canaan Rd to Highbury Trans Line		-	-
40322-T678	Highbury Road Substation		-	-
40323-T679	Canaan Road Line Terminal		-	-
40330-S905	LIN2 HT Fastener Replacement		-	-
40365-P884	MS Sharepoint Platform Upgrade		-	-
40655-SA01	LIN - Pulverizer Refurbishment		-	-
40743-P845	NSPI Intranet		-	-
40862-T696	101H-T61 Transformer Refurbishment		-	-
40867-T697	59C-T61 Transformer Refurbishment		-	-
40868-T698	64V-T1 Transformer Replacement		-	-
41005-T691	Parrsboro Tidal Interconnection		-	-
41045-S969	POA - Boiler Refractory Replacement		-	-
41046-S965	POA - 4KV Motor Refurbishment		-	-
41047-S908	POA - 4KV & 600V Breaker Refurbishm		-	-
41050-SA41	POA - Screw Cooler Cover and Trough		-	-
41052-SA42	POA - Cracker Soft Start Installati		-	-
41053-S935	POA - Carbon Sulphur Analyzer Repla		-	-
41054-S966	POA - Turbine Vibration Monitoring		-	-
41055-SA02	POA - UPS Inverter Replacement		-	-
41056-S913	POA - Plant Access Upgrade		-	-
41057-S919	POA - Sootblower Refurbishment		-	-
41059-S942	POA - Coal Chute and Reclaim Refurb		-	-
41071-S970	POA - Bottom Ash Drag Chain Replace		-	-
41073-S971	POA - Plant Industrial Vaccum Syste		-	-
41074-SA20	POA - Ash Cell Site Capping		-	-
41076-SA03	POA - B Train Cation and Anion Resi		-	-
41078-SA21	POA-Sidewall Feeder Replacement		-	-
41079-SA22	POA - Structural Steel Refurbishmen		-	-
41082-S984	POA-2012 Valve Refubishment Program		-	-
41083-SA33	POA - Boiler Expansion Joint Replac		-	-
41125-SA23	LIN - Common Water (CW) Piping Repl		-	-
41126-H624	HYD-ANN Sluiceway Stop Logs		-	-
41137-H647	HYD - Gulch Powerhouse Window Repl		-	-
41138-H640	HYD-Hollow Bridge Surge Tank		-	-
41140-H649	HYD-Sissiboo Tailrace Refurbishment		-	-
41143-H645	HYD -Tidewater Surge Tank Refurbish		-	-
41145-H653	HYD -Upper Lake Falls Rip Rap Repla		-	-
41228-S868	TUC - Unit 3 Turbine HP Impulse Bla		-	-
41238-S943	TUC - Asbestos Abatement Program		-	-
41251-SA04	TUC3 - Turbine HP Cylinder Bolting		-	-
41272-SA24	TUC2- Turning Gear Worm Shaft Repl.		-	-
41325-D434	Replacement of 3H and 6H Reclosers		-	-
41326-D413	103C-311 Targeted Feeder Replacemen		-	-
41327-D401	103W-311 Gold River Reconductor Ph2		-	-
41328-D399	103W-312 Targeted Feeder Replacemen		-	-
41329-D400	11W-202 Voltage Conversion to 12 kV		-	-
41332-D415	15S-302 Targeted Feeder Replacement		-	-
41333-D407	16N-301 Stewiacke Reconductor		-	-
41334-D408	16N-301 Targeted Feeder Replacement		-	-
41337-D409	1N-405 Targeted Feeder Replacement		-	-
41338-D410	20H-301 Targeted Feeder Replacement		-	-
41339-D440	2012 Distribution Feeder Ties		-	-
41340-D411	5N-301 Targeted Feeder Replacement		-	-
41341-D427	1H-Water Street New Feeder		-	-
41342-D402	81S-301 Targeted Feeder Replacement		-	-
41343-D403	81S-302 Targeted Feeder Replacement		-	-
41344-D404	81S-305 Targeted Feeder Replacement		-	-
41345-D416	82S-303 Targeted Feeder Replacement		-	-
41348-T726	2012 Protection Upgrades Onslow		-	-
41351-D424	2012 Distribution Automation		-	-

Capital Additions Forecast		2012F	2013	2014
Project #	Project	\$	\$	\$
41353-D425	2012 Downline Recloser Additions		-	-
41354-D441	519N-201 Partial Conversion 25KV		-	-
41355-D435	2012 Remote Communication on Reclos		-	-
41356-D436	35V-312 Windsor Causeway		-	-
41359-D437	79V-402 Feeder Load Reduction		-	-
41360-D428	82V-423 Hardwood Lands Replacement		-	-
41383-D418	2012 Halifax UG Feeder Cable Replmt		-	-
41384-D421	2012 Feeder Exit Cable Replacement		-	-
41386-T735	2012 Pole Retreatment		-	-
41387-T710	2012 Transmission Line Insulator Re		-	-
41388-D438	7H Beaufort Conversion		-	-
41391-T728	L6025 Spar Arm Reinforcement		-	-
41392-D395	2012 Distribution Cutout Replacemen		-	-
41393-D405	2012 Automatic Sleeve Replacements		-	-
41397-D420	2012 Padmount Switchgear Replacemen		-	-
41398-D417	2012 Padmount Transformer Replaceme		-	-
41399-T729	2012 Subst Insulator & Cutout Repla		-	-
41404-P885	Multiplexer Group Replacement		-	-
41419-P894	2012 Replace Microwave Radio System		-	-
41420-P888	Upgrade Multiplexer Network Manager		-	-
41421-P893	Telecom 48VDC Battery&Charger Repl.		-	-
41422-T736	Onslow Spares Storage Upgrades		-	-
41426-T733	2012 Transmission Switch & Breaker		-	-
41429-T730	2012 Subst PCB Equipment Removal		-	-
41430-T707	2012 Subst. Recloser Replacement		-	-
41431-D431	1C-411/22C-404 Transfer Scheme		-	-
41432-T713	L7009 Lidar Upgrades & Maintenance		-	-
41434-T737	Purchase New 42 MVA Spare Transform		-	-
41439-T712	5P & 6P Mobile Substation Upgrades		-	-
41503-S920	TRE6 - Turbine Control Valve Refurb		-	-
41507-SA14	TRE6 - Air Heater Refurbishment		-	-
41508-SA43	TRE6 - Turbine-Generator Fire Prote		-	-
41519-T731	Harbour East 138 kV Tx Line		7,792,383	-
41524-SA34	TRE6 600V Cable Room Fire Protect		-	-
41525-SA05	TRE5 - 5-1 Pulverizer Refurbishment		-	-
41526-SA06	TRE - Ash Site Management (2012)		-	-
41534-D389	2012 Reliability Technologies Dist.		-	-
41536-T699	2012 Reliability Technology Trans.		-	-
41537-T706	Amherst 138kV Substation		-	-
41543-SA28	TRE6 - MCC Starter Replacements		-	-
41546-SA36	TRE5 - 4kV Breaker Refurbishment		-	-
41547-SA37	TRE6 - 4kV Breaker Refurbishment		-	-
41549-SA29	TRE5- Main Steam Attemperator Repla		-	-
41550-T704	Spare 30MVA 69KV 25/12KV Trans.		-	-
41566-S909	POA - Center Drain Replacement		-	-
41569-SA15	POA - DCMS Upgrades		-	-
41570-S934	POA- Reverse Air Fan Replacement		-	-
41571-SA16	POA-High Pressure Piping and Valve		-	-
41592-T732	88W New Recloser & Relocate 88W-322		-	-
41597-S944	POA - Inline Sodium Analyzer Replac		-	-
41620-SA25	TUC3 Turbine-Generator Fire Protect		-	-
41766-P889	Commercial AMI Pilot		2,407,715	2,407,715
41797-D429	Brier Island Crossing		-	-
41845-P890	Residential AMI Pilot		2,449,992	2,449,992
	Total Additions		463,522,721	240,042,491

REDACTED

1 **Request IR-16:**

2

3 **Please provide a copy of the Company's capital budget variance reports for 2011 and 2012**
4 **year to date in the most detailed format available. This should include any narrative**
5 **descriptions of causes of the budget variances.**

6

7 Response IR-16:

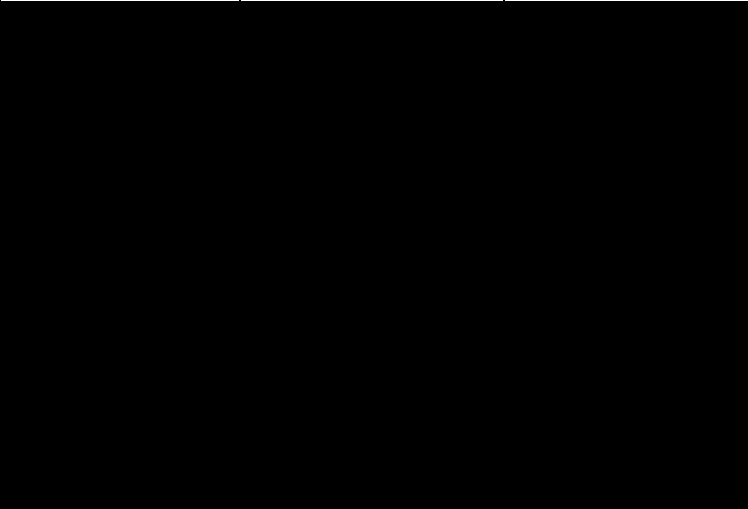
8

9 Please refer to the Attachment 1 for a detailed spending variance for 2011.

10

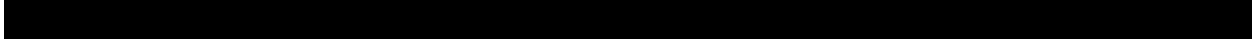
11 Please refer to the figure below for variances to budget for May 2012 year to date.

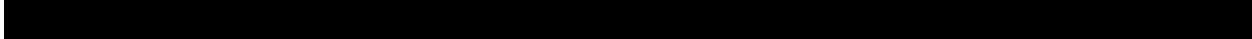
12

Function	Actual (\$M)	Budget (\$M)	Variance (\$M)
Distribution			
Gas Turbine			
General Plant			
Hydro			
Steam			
Transmission			
Wind			

13

14 

15 

16 

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NSPI 2011 Capital Spend
 4th Quarter Overview - as of December 31, 2011

	Generation	Distribution	Transmission	General Property	Total NSPI
<i>2011 Submitted ACE Total</i>	\$ 180,638,777	\$ 63,073,747	\$ 68,863,992	\$ 55,188,943	\$ 367,765,459
Total YTD Spend	133,619,396	61,360,437	51,528,943	41,612,018	288,120,794
Other 2011 Capital Spending					
Pre-liminary Spending	266,261	-	248,322	34,607	549,190
Spending on projects started prior to 2011, not in ACE	8,508,627	627,433	4,246,739	196,111	13,578,910
Spending on 2011 U&U's submitted to the Board	9,635,901	315,139	2,386,874	657,748	12,995,662
2011 Capital Spend	\$ 152,030,185	\$ 62,303,009	\$ 58,410,878	\$ 42,500,484	\$ 315,244,556

4th Quarter Overview - spend as of December 31, 2011

ATOs

Function	Project Title	CI Number	Project Number	Approved Amount	ATO Amount	Revised Amount	Spend To Date	UARB Status
1st Quarter								
Steam	LIN1 - CW Large Bore Pipe Replacement	37743	S648	\$651,023	\$504,145	\$1,155,168	\$1,155,168	Approved August 16, 2011
Hydro	HYD - Carlton Lake Dam Refurbishment	28726	H597	\$3,978,895	\$2,346,405	\$6,325,300	\$6,319,137	Approved October 21, 2011
ATO Total					\$2,850,550			

U&U's

Function	Project Title	CI Number	Project Number	Project to Date Spending at Time of Filing	2011 Total Submitted	UARB Status (as of February 2, 2012)
1st Quarter						
Steam	TRE5 (UU) LP Turbine Blade Repairs	40110	S833	\$478,949	\$480,193	Approved May 25, 2011
Steam	POT - U&U Stack Roof Replacement	40443	S819	\$346,856	\$424,191	Approved June 15, 2011
2nd Quarter						
Steam	LIN4 U&U ESP Flow Modifications	40763	S753	\$1,454,175	\$1,573,776	Approved October 25, 2011
Transmission	101H-T61 Transformer Refurbishment U&U - Cobequid	40862	T696	\$452,411	\$928,246	Approved October 06, 2011
Transmission	59C-T61 Transformer Refurbishment U&U - St. Peters	40867	T697	\$318,793	\$725,638	Approved October 19, 2011
Transmission	64V-T1 Transformer Refurbishment U&U - Greenwood	40868	T698	\$261,945	\$949,752	Approved October 19, 2011
3rd quarter						
Distribution	Morris St/Water St Underground U&U	41672	D388	\$726	\$538,148	Filed November 30, 2011
General Plant	NSPI Intranet	40743	P845	\$536,008	\$578,215	Filed November 30, 2011
Hydro	HYD - U&U Ladder Upgrades	39545	H595	\$0	\$499,233	Filed November 30, 2011
Hydro	HYD - U&U Hollow Bridge Canal Dyke	40623	H613	\$503,717	\$966,428	Filed November 30, 2011
Hydro	HYD-U&U Wreck Cove Culvert Replace	41109	H618	\$116,482	\$592,805	Filed November 30, 2011
Transmission	131H Lucasville Transformer Addition	41552	T705	\$0	\$1,202,403	Filed November 30, 2011
4th quarter						
Gas Turbine	CT U&U LM#5 ENGINE REFURBISH	41643	G154	\$3,228,809	\$3,622,341	Filed February 2, 2012
Hydro	HYD - U&U Big Falls #5 Overhaul	41988	H637	\$452,663	\$1,351,605	Filed February 2, 2012
Steam	POT - U&U Condenser refurbishment	41485	S858	\$478,341	\$478,341	Filed February 2, 2012
Steam	POT U&U HP Turbine spindle refurbishment	41486	S832	\$975,862	\$975,862	Filed February 2, 2012
Steam	POT - U&U Unit 2 backpass refurbishment	41600	S860	\$543,729	\$543,729	Filed February 2, 2012
Steam	TUC2 U&U CW Screens Refurbishment	41946	S907	\$128,957	\$312,342	Filed February 2, 2012
U&U Total				\$10,278,423	\$16,743,248	

Total ATO and U&U

\$19,593,798

2011 ACE Submissions (items for later approval)

Function	Project Title	CI Number	Project Number	ACE Amount (Project Total)	Submission Amount	UARB Status
						(as of February 2, 2012)
1st Quarter						
Hydro	HYD - Avon #2 Pipeline Replacement	14371	H619	\$4,731,316	\$3,815,396	Approved June 28, 2011
Hydro	HYD - STM Big Indian Lake Dam Safety	17830	H621	\$4,270,026	\$4,288,237	Approved July 5, 2011
Outside of Quarter						
Steam	POT Unit#2 Generator Major Refurbishment	39803	S792	\$4,042,450	\$2,468,912	Approved July 27, 2011
2nd Quarter						
Steam	POT - Steam Turbine/Generator Major 2011	39529	S862	\$3,749,830	\$4,741,727	Approved September 09, 2011
General Plant	Work & Asset Management	40403	P880	\$6,655,504	\$5,804,918	Filed July 29, 2011
3rd Quarter						
Distribution	2011 Off Road to Roadside	40227	D356	\$2,500,000	\$2,060,639	Filed November 30, 2011
Steam	TUC3 Replace Excitation & AVR System	39926	S865	\$1,271,542	\$847,891	Filed November 30, 2011
Steam	TRE - Ash Site Phase 2 Development	39932	TBD	\$3,795,003	\$5,783,337	Filed November 30, 2011
Steam	LIN2 HT Fastener Replacement	40330	S905	\$865,699	\$759,422	Filed November 30, 2011
Transmission	2011 Trans Subst Insulator & Cutout	40285	T677	\$1,500,000	\$1,051,989	Filed November 30, 2011
Transmission	Additional Water Street Transformer	40317	T703	\$2,743,262	\$4,267,698	Filed November 30, 2011

2011 ACE Submissions under \$250,000

Function	Project Title	CI Number	Project Number	ACE Amount (Project Total)	Submission Amount	UARB Status
						(as of February 2, 2012)
4th Quarter						
Steam	POT - 4KV, 600V Motor Refurbishment	28394	S762	\$99,331	\$323,398	Filed February 2, 2012

2011 ACE Directive

Function	Project Title	CI Number	Project Number	ACE Amount (Project Total)	Submission Amount	UARB Status
						(as of February 2, 2012)
2nd Quarter						
Distribution	39N Maccan Conversion	40202	D340	\$538,646	\$257,140	Approved October 14, 2011
Transmission	L-5501 69kV Circuit to Bridge Ave.	40270	T672	\$800,793	\$726,934	Approved October 21, 2011
General Plant	Boiler condition and data tracking software	40105	P861	\$570,643	\$577,157	Approved October 28, 2011
3rd Quarter						
Distribution	Reliability Keltic Drive New Feeder	25575	TBD	\$1,205,023	\$1,717,903	Filed November 30, 2011
Distribution	Gold River Phase 1	40203	D341	\$434,415	\$406,452	Filed November 30, 2011
General Plant	MS Sharepoint Platform Upgrade	40365	TBD	\$908,174	\$849,853	Filed November 30, 2011
Transmission	Canaan Rd to Highbury Trans Line	40321	T687	\$2,024,763	\$2,186,383	Filed November 30, 2011
Transmission	Highbury Road Substation	40322	T678	\$3,068,581	\$3,131,507	Filed November 30, 2011
Transmission	Canaan Road Line Terminal	40323	T679	\$738,632	\$1,027,770	Filed November 30, 2011

2012 ACE Submissions (items for later approval)

Function	Project Title	CI Number	Project Number	ACE Amount (Project Total)	Submission Amount	UARB Status
						(as of February 2, 2012)
3rd Quarter						
Transmission	Spare 30 MVA 69KV 25/12KV Transformer	41550	T704	\$859,852	\$627,579	Filed November 30, 2011
Distribution	99V Highbury Rd New Feeders	41540	TBD	\$0	\$1,093,229	Filed November 30, 2011
4th Quarter						
Hydro	HYD - St. Margaret's Bay - Sandy Lake Dam Refurbishment	31245	H566	\$5,579,410	\$5,579,410	Filed February 2, 2012
Hydro	HYD - St. Margaret's Bay - Tidewater Pipeline Replacement	40309	H622	\$7,704,424	\$7,704,424	Filed February 2, 2012

Deferred or Cancelled

Function	Project Title	CI Number	Project Number	2011 Total
Cancelled				
1st Quarter -				
Steam	Co-firing Biomass	38947	TBD	\$12,000,000
3rd Quarter -				
General Plant	AMI Hardware and Software Installation	32304	TBD	\$152,028
General Plant	CIS Replacement	40373	TBD	\$204,100
General Plant	Extended Video Conference System	40302	TBD	\$190,467
Steam	Baghouse #1	40555	TBD	\$7,000,000
Steam	Baghouse #2	40557	TBD	\$7,000,000
Steam	LIN2 L-1 Steam Turbine Blading Replacement	31583	TBD	\$1,028,340
Steam	TRE5 - Boiler House Tundish Drains	40297	TBD	\$133,979
Steam	TRE - Service Air Compressor	38542	TBD	\$40,333
Transmission	2011 Transmission Steel Tower Painting	40296	TBD	\$587,142
4th Quarter -				
Steam	TRE - Sewage Lift Station Upgrades	40023	TBD	\$129,518
General Plant	Network Security Enhancement	40366	TBD	\$60,809
General Plant	Minimum Requirements Accountabilities Document	40556	TBD	\$153,628
General Plant	Ragged Lake - MCC - Upgrade the Environmental System	25120	TBD	\$39,060
Gas Turbine	CTS - Replace Obsolete Avr Bsd # 3	37982	TBD	\$59,380
Steam	LIN Boiler Feed Pump Rebuild	40244	TBD	\$508,703

Deferred				
3rd Quarter -				
Distribution	78W-301 Second Peninsula	40224	TBD	\$1,010,713
Distribution	2011 Recloser Control Replacements	40219	TBD	\$216,786
Distribution	LED Street Light Conversion	40320	TBD	\$300,000
General Plant	Data Centre	40314	TBD	\$3,500,000
General Plant	OMS Upgrade 2011	40278	TBD	\$2,050,951
General Plant	Field Office Phone System Replacement	40299	TBD	\$833,557
General Plant	MS Sharepoint Platform Upgrade	40365	TBD	\$703,711
Steam	LIN3 - Generator Excitation & AVR System Replacement	37611	TBD	\$1,254,995
Steam	LIN2 Steam Turbine Last Stage Blades Replacement	39566	TBD	\$1,025,771
Steam	LIN - Unit 2 Rotor Rewind	39844	TBD	\$675,528
Steam	POA - Boiler Feed Pump Refurbishment	40032	TBD	\$216,815
Steam	POT - Lubrication and Chemical Storage	37885	TBD	\$191,666
Steam	POT - AVR Refurbishment	38108	TBD	\$128,270
Steam	POT - Ash Cell Capping Cell C	30044	TBD	\$117,423
Steam	TRE5 - Coal MCC Transformer Replacement	37544	TBD	\$85,361
Steam	TRE6 - Bottom Ash Overhead Door Replacement	28152	TBD	\$61,066
Transmission	50MVA Mobile Substation Transformer	40311	TBD	\$1,598,007
4th Quarter -				
Steam	POA Start-up Burner Optimization	28781	TBD	\$74,983
Steam	TUC-Ferrous Sulphate System Upgrade	39777	TBD	\$215,409
Steam	TUC #1 Closed Cooling Flow Cap	38870	TBD	\$193,793
Steam	TRE5 - Common Water Pipe Upgrade	37824	TBD	\$98,701
Steam	TRE - Gauge Replacements	39982	TBD	\$109,047
General Plant	MS Office Upgrade for Contact Cente	40304	TBD	\$94,141
Gas Turbine	CT's - Fall Protection	40542	TBD	\$66,356
Steam	LIN Training Facilities	40371	TBD	\$148,337
Steam	LIN3 High Voltage Bushing Refurbishment	40363	TBD	\$114,529
Reduction Total				\$44,373,404

Capital Item Activation Schedule for 2011 (as Per ACE)
(New Spending Only)

Project Number	Ci#	Title	ACE Amount (2011)	ACE Amount (Project Total)	Date Activated	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual	Variance ACE/Actual
NEW Spending									
January									
Distribution									
D340	40202	39N Maccan Conversion	538,646	538,646	1/18/2011	541,656	3,010	311,311	(227,335)
D342	40204	70W-322 Starr Street Rebuild	546,821	546,821	1/18/2011	549,794	2,973	699,100	152,279
D338	40273	101H-411 Targeted Feeder Replacements	273,399	273,399	1/11/2011	273,399	-	51,117	(222,282)
D349	40545	2011 New Reliability Technologies	110,769	110,769	2/16/2011	110,468	(301)	77,454	(33,315)
Total Distribution \$			1,469,635	1,469,635		1,475,317	5,682	1,138,983	(330,652)
General Plant									
P839	40221	Mercury Monitoring & Testing	83,656	83,656	1/18/2011	83,656	(0)	82,739	(917)
P852	40245	2011 RTU Replacement Program	459,517	459,517	3/30/2011	453,634	(5,883)	315,389	(144,128)
P840	40259	Ambient Air Monitoring & Modeling	91,831	91,831	1/18/2011	91,831	(0)	74,250	(17,581)
P853	40274	New RTU Deployment	509,706	509,706	4/4/2011	500,830	(8,876)	315,670	(194,036)
Deferred	40278	OMS Upgrade 2011	2,050,951	2,050,951	4/27/2011	748,017	(1,302,934)	28,897	(2,022,054)
P854	40290	Enterprise GIS	320,381	320,381	4/11/2011	315,536	(4,845)	283,148	(37,233)
P846	40295	Carbon Dioxide Monitoring	27,155	27,155	3/2/2011	27,671	516	28,178	1,023
P877	40298	SAN and Backup Replacement	947,305	947,305	12/21/2011	940,496	(6,809)	746,835	(200,470)
Deferred	40314	Capital Improvements Data Centre	3,500,000	3,500,000	4/27/2011	300,000	(3,200,000)	101,721	(3,398,279)
P880	40403	Work & Asset Management	5,473,581	6,655,504	1/3/2012	5,804,918	(850,586)	1,309,918	(4,163,663)
Total General Plant \$			13,464,083	14,646,006		9,266,588	(5,379,418)	3,286,745	(10,177,338)
Generation									
S692	28289	POT - Turbine Electro Hydraulic Governor Replacement	725,435	725,435	1/28/2011	725,435	(0)	922,856	197,421
S697	28553	POT SSC COOLING WATER LINE REPL	82,069	82,108	3/1/2011	85,171	3,063	39,624	(42,445)
S888	30744	LIN 2010 Main Feedwater CV and Actuator Replacement	170,178	170,178	11/8/11	59,202	(110,976)	31,346	(138,832)
S698	31725	POA BOILER EXPANSION JOINT REPLACEM	49,674	49,674	3/1/2011	50,538	864	57,890	8,216
S889	37102	LIN Coal System CO Monitor	109,230	109,230	11/8/11	52,329	(56,901)	-	(109,230)
Deferred	37824	TRE5 - Common Water Pipe Upgrade *Note 5	98,701	201,197			(201,197)	-	(98,701)
S873	38850	Lin 1 & 2 Flyash System Upgrade	162,293	162,293	10/4/11	216,322	54,029	143,485	(18,808)
Cancelled	38947	Co-firing Biomass *Note 1	12,000,000	24,000,000			(24,000,000)	-	(12,000,000)
S718	39903	LIN 2011 Mill Refurbishment	760,079	760,079	3/21/2011	759,645	(434)	765,107	5,028
S700	39948	TRE - Ash Site Management 2011	200,351	200,351	3/1/2011	195,550	(4,801)	126,201	(74,150)
S749	40223	LIN-CW Screen Refurbishment	253,879	253,879	3/30/2011	253,389	(490)	251,342	(2,537)
S722	40225	Common Water Lines Upgrades	204,080	204,080	3/21/2011	201,891	(2,189)	231,124	27,044
S704	40234	LIN 4160V and 600v BREAKER REFURBIS	121,794	121,794	3/1/2011	152,474	30,680	86,339	(35,455)
S705	40235	LIN 4160V Motor Refurbishment	154,011	154,011	3/1/2011	154,011	(0)	77,618	(76,393)
Cancelled	40244	LIN Boiler Feed Pump Rebuild *Note 10	508,703	508,703			(508,703)	-	(508,703)
S771	40271	LIN2 Boiler Refurbishment	1,093,704	1,093,704	4/21/2011	99,566	(994,138)	506,203	(587,501)
H605	40306	HYD - Replacement Front End Loader	157,421	157,421	3/29/2011	157,421	0	159,709	2,288
H606	40315	HYD - Connell's Dyke Refurbishment	177,371	177,371	3/29/2011	177,371	(0)	57,049	(120,322)
S708	40331	POT - Asbestos Abatement Program 20	214,520	214,520	3/1/2011	214,520	0	178,911	(35,609)
Deferred	40363	LIN3 High Voltage Bushing Refurbishment *Note 11	114,529	504,168			(504,168)	-	(114,529)
S878	40375	LIN Crane Bus Duct Replacement	94,052	94,052	10/25/11	44,226	(49,826)	-	(94,052)
Total Generation \$			17,452,075	29,944,248		3,599,060	(26,345,188)	3,634,806	(13,817,269)

Capital Item Activation Schedule for 2011 (as Per ACE)
(New Spending Only)

Project Number	Ci#	Title	ACE Amount (2011)	ACE Amount (Project Total)	Date Activated	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual	Variance ACE/Actual
NEW Spending									
Transmission									
Deferred	40311	50MVA Mobile Substation Transformer	1,598,007	2,640,974			(2,640,974)	-	(1,598,007)
Total Transmission \$			1,598,007	2,640,974		-	(2,640,974)	-	(1,598,007)
Total for January \$			33,983,800	48,700,863		14,340,965	(34,359,898)	8,060,534	(25,923,266)
February									
Distribution									
D386	39269	2011 Recloser Additions	444,765	444,765	10/3/11	462,334	17,569	79,056	(365,709)
Total Distribution \$			444,765	444,765		462,334	17,569	79,056	(365,709)
General Plant									
P861	40105	Boiler Condition and Data Tracking Software	570,643	570,643	5/18/2011	577,157	6,514	381,309	(189,334)
P847	40247	2011 Radio Tower Upgrades	324,686	324,686	3/21/2011	323,643	(1,043)	318,592	(6,094)
P848	40249	New Chester Microwave Radio Link	407,925	407,925	3/21/2011	406,632	(1,293)	426,494	18,569
P844	40251	Mersey Radio System Replacement	181,865	181,865	2/22/2011	181,865	0	107,882	(73,983)
P849	40252	2011 Replace Microwave Radio System	351,658	351,658	3/21/2011	350,548	(1,110)	271,158	(80,500)
P850	40261	Newtonville SR500 Multipoint Radio System Replacement	351,681	351,681	3/21/2011	350,617	(1,064)	130,615	(221,066)
P862	40367	Sackville Office Network Redundancy	139,121	139,121	6/1/2011	138,661	(460)	16,685	(122,436)
Total General Plant \$			2,327,579	2,327,579		2,329,123	1,544	1,652,736	(674,843)
Generation									
S842	26472	TRE - 6A Cooling Water Pump Refurbishment	349,690	349,690	8/25/11	238,560	(111,130)	1,893	(347,797)
S811	36702	Thermoprobe Upgrades	122,053	122,053	6/13/2011	122,860	807	113,560	(8,493)
S691	39760	TUC - Asbestos Abatement 2011	384,297	384,297	1/26/2011	389,748	5,451	349,141	(35,156)
S741	39782	TUC #1&3 Replacement of CEMS	128,781	128,781	3/30/2011	247,965	119,184	116,497	(12,284)
S694	40029	POA - BATTERY REPLACEMENT	206,604	206,604	2/16/2011	206,601	(3)	215,454	8,850
S732	40033	POA - 4KV Breaker Refurbishment	46,971	46,971	3/29/2011	47,067	96	40,843	(6,128)
S863	40035	POA - HVAC Replacement	97,587	97,587	9/14/11	111,833	14,246	82,790	(14,797)
S779	40036	POA - Screw Cooler Cover Replacement	68,118	68,118	4/27/2011	68,370	252	76,388	8,270
S719	40037	POA - 2011 Fall Protection	59,265	59,265	3/21/2011	59,497	232	51,544	(7,721)
S780	40038	POA - Security System Upgrade	57,259	57,259	4/27/2011	56,912	(347)	32,022	(25,237)
S748	40210	LIN Fall Protection	254,544	254,544	3/30/2011	254,647	103	243,877	(10,667)
S817	40243	LIN 3 Battery & Charger Replacement	283,106	283,106	6/13/2011	209,827	(73,279)	158,245	(124,861)
S750	40246	LIN Cooling Water Pump Refurbishment	452,421	452,421	3/30/2011	452,542	121	294,789	(157,632)
S835	40253	POT - Ash contacted water managemen	114,979	207,497	8/2/11	49,530	(157,967)	28,268	(86,711)
H610	40313	HYD - Annapolis Safety Pumps Refurbishment	387,498	387,498	5/10/2011	383,887	(3,611)	5,025	(382,473)
H608	40316	HYD - Barteau Culvert Refurbishment	499,522	499,522	3/30/2011	499,468	(54)	82,551	(416,971)
S709	40332	POT - Selective superheater replace	205,514	205,514	3/1/2011	228,928	23,414	461,865	256,351
S781	40333	POT - Selective Reheater Replacemen	204,595	204,595	4/27/2011	225,227	20,632	238,115	33,520
S763	40335	POT - Replace GSCW heat exchanger p	55,379	55,379	4/5/2011	54,492	(887)	72,566	17,187
S685	40336	POT - Replace Dionex instrume	95,133	95,133	1/4/2011	96,356	1,223	76,807	(18,326)
S736	40369	POA-HP Blower Program	51,545	51,545	3/29/2011	51,513	(32)	18,935	(32,610)
S696	40407	POA- South LS Main Fan Replacement	90,293	90,293	2/16/2011	91,498	1,205	107,305	17,012
S688	40408	POA- Ion Chromatographic Meter Repl	81,823	81,823	1/18/2011	77,642	(4,181)	88,697	6,874
S752	40428	POA - Fire Protection Upgrade	401,019	401,019	3/30/2011	399,438	(1,581)	316,102	(84,917)
S710	40444	TRE6 - Burner Front Fire Protection	39,866	39,866	3/1/2011	56,915	17,049	39,075	(791)
Total Generation \$			4,737,862	4,830,380		4,681,323	(149,057)	3,312,353	(1,425,509)
Total for February \$			7,510,206	7,602,724		7,472,780	(129,944)	5,044,145	(2,466,061)

Capital Item Activation Schedule for 2011 (as Per ACE)
(New Spending Only)

Project Number	Ci#	Title	ACE Amount (2011)	ACE Amount (Project Total)	Date Activated	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual	Variance ACE/Actual
NEW Spending									
March									
Distribution									
Deferred	40203	103W-311 Gold River Phase 1	434,415	434,415	1/18/2011	438,071	3,656	419,590	(14,825)
D348	40211	2011 3H/6H Replacement Program	306,895	306,895	2/16/2011	308,883	1,988	221,587	(85,308)
D332	40284	82V-423 Targeted Replacements	67,135	67,135	12/15/2010	67,135	0	48,792	(18,343)
D333	40291	2C-402 Targeted Replacements	89,209	89,209	12/15/2010	89,209	0	47,014	(42,195)
D334	40300	104H-432 Targeted Replacements	124,108	124,108	12/15/2010	124,108	(0)	87,276	(36,832)
Deferred	40320	LED Streetlight Replacement	300,000	100,000,000			(100,000,000)	-	(300,000)
Total Distribution \$			1,321,762	101,021,762		1,027,406	(99,994,356)	824,259	(497,503)
General Plant									
Cancelled	25120	Ragged Lake - MCC - Upgrade the Environmental System *Note 15	39,060	39,060			(39,060)	-	(39,060)
P851	40275	Eastlink Outage Information Interface	296,460	296,460	3/21/2011	239,849	(56,611)	92,173	(204,287)
Cancelled	40302	Extended Video Conference Systems	190,467	190,467			(190,467)	-	(190,467)
Deferred	40304	MS Office Upgrade for Contact Cente *Note 7	94,141	94,141			(94,141)	-	(94,141)
Deferred	40365	MS Sharepoint Platform Upgrade	703,711	908,174			(908,174)	-	(703,711)
Total General Plant \$			1,323,839	1,528,302		239,849	(1,288,453)	92,173	(1,231,666)
Generation									
H611	17583	HYD - BER-GUL - Electrical Refurbishment	855,393	855,393	5/11/2011	854,015	(1,378)	7,985	(847,408)
Deferred	28152	TRE6 - BOTTOM ASH OVERHEAD DOOR REP	61,066	61,066			(61,066)	-	(61,066)
S712	28554	POT - Analytical Panel and Analyzer Replacement	343,220	343,220	3/2/2011	352,455	9,235	327,327	(15,893)
S723	30802	POT - Marine Terminal Dust Mitigati	116,169	116,169	3/29/2011	116,169	0	16,621	(99,548)
S901	35083	LIN 2011 Ash Site Sealing and Capping	1,112,451	1,112,451	12/6/2011	1,121,265	8,814	65,987	(1,046,464)
S689	36566	POA PA Positioner Upgrade	90,597	90,597	1/26/2011	90,628	31	109,338	18,741
S799	36762	3-4 Stack Insulation Upgrades	122,192	122,192	6/1/2011	115,734	(6,458)	142,662	20,470
S690	37502	POA Truck Scale Electronics Replace	30,066	30,066	1/26/2011	32,697	2,631	54,640	24,574
Cancelled	38542	TRE - Service Air Compressor	40,333	40,333			(40,333)	-	(40,333)
S729	38820	TRE - Pipe Hanger Replacements	149,831	149,831	3/29/2011	54,842	(94,989)	-	(149,831)
S862	39529	POT - Steam Turbine/Generator Overhaul 2011	3,749,830	3,749,830	9/14/11	4,741,727	991,897	5,179,505	1,429,675
Deferred	39777	TUC-Ferrous Sulphate System Upgrade *Note 3	215,409	215,409			(215,409)	-	(215,409)
S742	39783	TUC - Security System Upgrade	281,247	281,247	3/30/2011	298,891	17,644	138,768	(142,479)
S743	39935	TRE - Facilities Improvements	411,950	411,950	3/30/2011	409,695	(2,255)	423,046	11,096
S755	39936	TRE5 - 5-2 Pulverizer Refurbishment	133,350	133,350	4/4/2011	139,568	6,218	208,919	75,569
S745	39937	TRE - Fall Protection (Phase 3)	250,242	250,242	3/30/2011	252,544	2,302	179,539	(70,703)
S778	39939	TRE - Security Improvements	122,168	122,168	4/27/2011	321,868	199,700	131,901	9,733
S713	39945	TRE - Asbestos Abatement 2011	250,928	250,928	3/2/2011	263,670	12,742	152,244	(98,684)
S756	39970	TRE5 - 5-3 Pulverizer Refurbishment	134,913	134,913	4/4/2011	139,568	4,655	130,564	(4,349)
S757	39971	TRE5 - 5-4 Pulverizer Refurbishment	134,184	134,184	4/4/2011	139,908	5,724	120,452	(13,732)
S759	40034	POA - 2011 Refractory Program	692,044	692,044	4/4/2011	696,461	4,417	711,628	19,584
S879	40232	LIN4 Fire System Panel Upgrade	102,295	102,295	10/25/11	97,337	(4,958)	61,825	(40,470)
S714	40319	TRE - HVAC Replacements (2011)	294,925	294,925	3/2/2011	300,159	5,234	149,895	(145,030)
S765	40340	POT - Replace B Depac transport ves	120,096	120,096	4/5/2011	124,356	4,260	65,730	(54,366)
S797	40344	POT - Waterwall Panel Replacement 2011	517,626	517,626	5/19/2011	515,939	(1,687)	300,495	(217,131)
S806	40376	LIN Dumper - Car Wheel Lock Replacement	149,357	149,357	6/6/2011	114,530	(34,827)	91,765	(57,592)
S737	40378	TUC - Condenser Drain Improvements	81,190	81,190	3/29/2011	86,085	4,895	227	(80,963)
S738	40382	POA - Fire Zone Control Valve UPG.	24,679	24,679	3/29/2011	24,656	(23)	38,096	13,417
S784	40409	POA-CW Outlet Piping Refurbishment	221,358	221,358	4/27/2011	215,834	(5,524)	17,577	(203,781)
S866	40422	LIN3 Boiler Refurbishment	757,323	757,323	9/24/11	738,274	(19,049)	599,794	(157,529)
Total Generation \$			11,566,432	11,566,432		12,358,875	792,443	9,426,531	(2,139,901)

Capital Item Activation Schedule for 2011 (as Per ACE)
(New Spending Only)

Project Number	Ci#	Title	ACE Amount (2011)	ACE Amount (Project Total)	Date Activated	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual	Variance ACE/Actual
NEW Spending									
Transmission									
T668	40281	2011 Transmission Line Insulator Replacement	3,018,100	3,018,100	2/22/2011	1,433,194	(1,584,906)	3,275,282	257,182
Deferred	40285	2011 Transmission Substation Cutout and Insulator Replacement	1,500,000	1,500,000	4/4/2011	499,660	(1,000,340)	867,147	(632,853)
T690	40288	2011 Substation PCB Management	2,510,193	2,510,193	8/29/11	1,920,203	(589,990)	1,507,307	(1,002,886)
T673	40307	L-6033 and L-6035 Water St. Transmission Tower Refurbishment	995,497	995,497	3/21/2011	972,505	(22,992)	722,024	(273,473)
Total Transmission \$			8,023,790	8,023,790		4,825,561	(3,198,229)	6,371,761	(1,652,029)
Total for March \$			22,235,823	122,140,286		18,451,691	(103,688,595)	16,714,724	(5,521,099)
April									
Distribution									
Deferred	25575	Reliability Keltic Drive New Feeder	1,205,023	1,205,023			(1,205,023)		(1,205,023)
D343	40220	2011 Halifax Underground Cable Replacement	418,861	418,861	1/18/2011	418,829	(32)	494,015	75,154
D366	40226	Sluice Pt PH 3 Addition 102W-312	606,307	606,307	4/27/2011	356,489	(249,818)	385,131	(221,176)
D328	40263	24C-442 Targeted Replacements	143,254	143,254	12/15/2010	143,254	0	54,158	(89,096)
D353	40328	Feeder Exit Cable Replacements	317,587	317,587	3/29/2011	317,587	(0)	352,665	35,078
D355	40338	16W-301 Hebron Reconductor	350,000	350,000	3/30/2011	400,276	50,276	603,609	253,609
D335	40343	73W-411 Mossman Lake Road	45,296	45,296	12/15/2010	45,296	-	14,433	(30,863)
Total Distribution \$			3,086,328	3,086,328		1,681,731	(1,404,597)	1,904,011	(1,182,317)
General Plant									
P860	40229	Protective Equipment Test Center Upgrade	875,542	875,542	5/11/2011	869,590	(5,952)	141,218	(734,324)
Deferred	40299	System Operations Phone System Replacement	833,557	833,557			(833,557)	-	(833,557)
P867	40305	Pi Portal Upgrade	57,440	57,440	8/2/11	57,304	(136)	-	(57,440)
P868	40364	Oracle Database Infrastructure	247,583	247,583	8/2/11	246,149	(1,434)	33,610	(213,973)
Cancelled	40366	Network Security Enhancement *Note 13	60,809	60,809			(60,809)	-	(60,809)
Cancelled	40373	CIS Replacement	204,100	204,100			(204,100)	-	(204,100)
Total General Plant \$			2,279,031	2,279,031		1,173,043	(1,105,988)	174,827	(2,104,204)
Generation									
H629	12079	HYD - SHH - RUF 1&2 Runner Replacement	77,171	831,591	11/7/11	832,966	1,375	-	(77,171)
S761	27116	POT - LAB UPGRADES	58,238	58,238	4/5/2011	62,077	3,839	20,941	(37,297)
Deferred	30044	POT - Ash cell capping Cell C	117,423	117,423			(117,423)	-	(117,423)
S804	32823	TUC Breaker Replacement	70,246	70,246	6/6/2011	76,703	6,457	226	(70,020)
Deferred	37544	TRE5 - Coal MCC Transformer Replace	85,361	85,361			(85,361)	-	(85,361)
Deferred	38108	POT - AVR refurbishment	128,270	128,270			(128,270)	-	(128,270)
Deferred	38870	TUC #1 Closed Cooling Flow Cap *Note 4	193,793	193,793			(193,793)	-	(193,793)
Deferred	39566	LIN2 Steam Turbine Last Stage Blades Replacement	1,025,771	2,691,987	12/22/2010	1,711,950	(980,037)	1,605,891	580,121
S731	39778	TUC - Motor Refurbishment 2011	75,310	75,310	3/29/2011	75,756	446	51,363	(23,947)
S777	39786	TUC#1 HP Governor Valves Refurbish	87,624	87,624	4/27/2011	137,839	50,215	201,222	113,598
S793	39933	TRE - Siding Replacement	296,793	603,707	5/10/2011	297,537	(306,170)	316,261	19,468
S746	39943	TRE6 - 6B CW Screen Refurbishment	257,503	257,503	3/30/2011	253,060	(4,443)	48,405	(209,098)

Capital Item Activation Schedule for 2011 (as Per ACE)
(New Spending Only)

Project Number	Ci#	Title	ACE Amount (2011)	ACE Amount (Project Total)	Date Activated	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual	Variance ACE/Actual
NEW Spending									
S877	39946	TRE - Wastewater Treatment Plant Upgrades	353,531	353,531	10/7/11	593,916	240,385	581,691	228,160
S821	39952	TRE6 - Coal Bunkerette Replacement	138,331	138,331	6/22/2011	141,866	3,535	2,583	(135,748)
S828	39954	TRE5 - 5C Conveyor Belt Replacement	98,844	98,844	7/14/2011	80,288	(18,556)	11,769	(87,075)
S693	39959	TRE - 4kV Breakers	69,746	69,746	2/16/2011	70,181	435	42,031	(27,715)
S822	39960	TRE5 - Boiler Hoist Well Improvemen	65,023	65,023	6/23/2011	64,884	(139)	5,453	(59,570)
Cancelled	40023	TRE - Sewage Lift Station Upgrades *Note 12	129,518	129,518			(129,518)	-	(129,518)
S701	40024	TRE6 - CO2 Vaporizer Replacement	112,900	112,900	3/1/2011	136,673	23,773	117,643	4,743
Deferred	40032	POA - Boiler Feed Pump Rebuild	216,815	216,815			(216,815)	-	(216,815)
S703	40113	POT Class 3 Fall protection	107,095	107,095	3/1/2011	131,849	24,754	118,442	11,347
S747	40184	LIN2 Turbine Fire Suppression	343,611	343,611	3/30/2011	328,558	(15,053)	264,473	(79,138)
S735	40212	LIN 3 4 Burner Fronts	51,889	51,889	3/29/2011	50,685	(1,204)	50,457	(1,432)
S813	40222	LIN2 Replace BFP Check Valves	159,591	159,591	6/13/2011	195,706	36,115	146,695	(12,896)
S815	40228	Boiler House Intake Louvers	250,571	250,571	6/13/2011	243,627	(6,944)	201,052	(49,519)
S706	40242	Polisher Resin Replacement	81,804	81,804	3/1/2011	82,067	263	90,176	8,372
Cancelled	40297	TRE5 - Boiler House Turndish Drains	133,979	133,979			(133,979)	-	(133,979)
S707	40324	POT Refurbish boiler bottom ash sea	200,299	200,299	3/1/2011	200,299	0	283,258	82,959
S782	40334	POT - Refurbish underground valves	119,198	119,198	4/27/2011	119,198	0	-	(119,198)
S783	40337	POT - Replace WTP and WWTP valves	96,429	96,429	4/27/2011	99,019	2,590	3,840	(92,589)
S764	40339	POT - Replace #5 HP heater bled st	85,873	85,873	4/5/2011	73,164	(12,709)	55,491	(30,382)
Deferred	40371	LIN Training Facilities *Note 9	148,337	148,337			(240,762)	-	(148,337)
S695	40381	POA - Chemical Line Upgrades	199,371	199,371	2/16/2011	186,951	(12,420)	148,456	(50,915)
S739	40383	POA-NOx Analyzer/CEM Components	30,752	30,752	3/29/2011	30,752	(0)	15,846	(14,906)
S794	40406	POA - L-0 Low Pressure Steam Turbine Blade Replacement	2,989,721	2,989,721	5/10/2011	4,167,405	1,177,684	4,154,269	1,164,548
S751	40427	LIN3 Turbine Fire Suppression	348,710	348,710	3/30/2011	329,849	(18,861)	226,132	(122,578)
Deferred	40542	CT's - Fall Protection *Note 8	66,356	66,356			(66,356)	-	(66,356)
G153	40543	CT - Replace Tusket Dump Tank	55,388	55,388	8/23/11	59,351	3,963	43,116	(12,272)
S830	40551	TUC - HFO Piping Containment	71,092	71,092	7/14/2011	76,499	5,407	4,847	(66,245)
Total Generation \$			9,198,276	12,018,252		10,910,676	(1,107,576)	8,812,028	(386,249)
Transmission									
T672	40270	Upgrade 69 kV Circuit to Bridge Ave L5501	800,793	800,793	3/21/2011	64,934	(735,859)	719,572	(81,221)
T676	40280	2011 Transmission Switch & Breaker Upgrades	2,866,718	2,866,718	4/4/2011	666,089	(2,200,629)	2,972,015	105,297
T654	40287	Substation Recloser Replacement and Contingency Spares	3,764,921	3,764,921	1/28/2011	3,753,255	(11,666)	4,151,101	386,180
T695	40327	Glen Dhu 138 kV Substation	3,200,000	3,200,000	10/12/11	3,447,000	247,000	3,406,924	206,924
Total Transmission \$			10,632,432	10,632,432		7,931,278	(2,701,154)	11,249,612	617,180
Total for April \$			25,196,067	28,016,043		21,696,728	(6,319,315)	22,140,478	(3,055,589)
May									
Distribution									
D339	39270	2011 Distribution Cutout Replacements	2,953,283	2,953,283	1/18/2011	2,916,035	(37,248)	3,189,717	236,434
D370	39272	2011 Distribution Feeder Ties	500,000	500,000	6/6/2011	721,976	221,976	641,745	141,745
Deferred	40219	2011 Recloser Control Replacements	216,786	216,786			(216,786)	-	(216,786)
Deferred	40227	2011 Off Road to Roadside	2,500,000	2,500,000	4/4/2011	929,559	(1,570,441)	2,281,653	(218,348)
D329	40264	37N-411 Targeted Replacements	54,361	54,361	12/15/2010	54,361	(0)	18,118	(36,243)
D337	40265	77V-401 Targeted Feeder Replacements	267,321	267,321	1/11/2011	262,760	(4,561)	208,352	(58,969)
D350	40329	Padmount Switchgear Replacement	134,055	134,055	2/22/2011	134,879	824	47,156	(86,899)
D382	40379	Scotch Village Phase 2	458,177	458,177	9/14/11	521,079	62,902	292,367	(165,810)
D383	40386	Tusket Islands Phase 2	220,000	220,000	9/23/11	288,933	68,933	-	(220,000)
Total Distribution \$			7,303,983	7,303,983		5,829,582	(1,474,401)	6,679,109	(624,874)
General Plant									
P866	40294	People Soft HRMS Licence	94,190	94,190	8/2/11	92,080	(2,110)	92,080	(2,110)
Total General Plant \$			94,189	94,190		92,080	(2,110)	92,080	(2,110)

Capital Item Activation Schedule for 2011 (as Per ACE)
(New Spending Only)

Project Number	Ci#	Title	ACE Amount (2011)	ACE Amount (Project Total)	Date Activated	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual	Variance ACE/Actual
NEW Spending									
Generation									
H619	14371	HYD - Avon #2 Pipeline Replacement & Top End Unit#1	4,731,316	4,731,316	7/14/11	3,815,396	(915,920)	3,680,537	(1,050,779)
H621	17830	HYD - STM Big Indian Lake Dam Safety	4,270,026	4,270,026	8/25/11	4,288,237	18,211	3,112,764	(1,157,262)
S762	28394	POT - 4KV, 600V Motor Refurb	99,331	99,331	4/5/2011	110,655	11,324	323,398	224,067
Cancelled	31583	LIN2 - L-1 Steam Turbine Blading Replacement	1,028,340	2,682,783	8/29/2011	1,185,579	(1,497,203)	-	(1,028,340)
S772	34383	POA CW Pump Rebuild	204,670	204,670	4/27/2011	225,760	21,090	184,036	(20,634)
S687	36582	POA General Access Improvement	75,370	75,370	1/18/2011	77,495	2,125	99,689	24,319
S773	37262	POA - Elevator Controls Upgrade	142,827	142,827	4/27/2011	145,896	3,069	97,573	(45,254)
Cancelled	37982	CTS - Replace Obsolete Avr Bsd # 3 *Note 16	59,380	59,380			(59,380)	-	(59,380)
S851	38826	POT - DCS upgrade	1,287,302	1,287,302	8/29/11	1,298,338	11,036	1,348,098	60,796
S805	39787	TUC#1 CW Pumps Refurbishment	188,345	188,345	6/6/2011	188,508	163	228,232	39,887
	39932	TRE - Ash Site Development (Phase 2)	3,000,193	3,795,003			(3,795,003)	-	(3,000,193)
S900	39940	TRE5 - Bottom Ash Refurbishment	254,370	254,370	11/29/2011	244,266	(10,104)	1,966	(252,404)
S826	39944	TRE6 - Fly Ash Line Replacement	259,172	259,172	7/14/2011	256,255	(2,917)	2,632	(256,540)
S812	40026	TUC-North Yard Ditch Pipe Extension	97,155	97,155	6/13/2011	96,207	(948)	10,569	(86,586)
S702	40027	POA-Arrowhead Replacement Program	104,271	104,271	3/1/2011	108,066	3,795	124,782	20,511
S891	40207	TUC- CO2 Purge System Upgrade	154,555	154,555	11/15/11	178,658	24,103	17,320	(137,235)
S823	40230	TRE - Roof Drain Replacements	172,239	172,239	6/23/2011	184,115	11,876	50,309	(121,930)
H612	40276	HYD - WRC Tailrace Tunnel Bulkhead Gate Refurbishment	529,557	529,557	5/11/2011	529,558	1	510,312	(19,245)
H607	40301	HYD - Big Falls Spillway - Walkway Replacement	267,491	267,491	3/30/2011	267,491	(0)	276,473	8,982
S905	40330	LIN2 HT Fastener Replacement	414,003	865,689	1/3/2012	228,820	(636,869)	-	(414,003)
S766	40341	POT - Refurbish SSC heat exchangers	61,237	61,237	4/5/2011	62,145	908	61,704	467
S768	40342	POT - Refurbish Unit 2 precipitator	35,444	57,596	4/5/2011	50,671	(6,925)	128,780	93,336
		Total Generation \$	17,436,594	20,359,684		13,542,116	(6,817,568)	10,259,174	(7,177,420)
Transmission									
T671	40266	L6002 Deteriorated Replacements	1,340,019	1,340,019	3/21/2011	323,401	(1,016,618)	882,343	(457,676)
T663	40279	2011 Pole Retreatment	516,341	516,341	2/3/2011	512,988	(3,353)	508,609	(7,732)
Deferred	40296	2011 Transmission Steel Tower Painting	587,142	587,142			(587,142)	-	(587,142)
Deferred	40322	New Prospect Road Substation	3,068,581	3,068,581	4/4/2011	777,894	(2,290,687)	42,826	(3,025,755)
Deferred	40323	Canaan Road Line Terminal	738,632	738,632	4/4/2011	1,204,462	(528,170)	7,968	(730,664)
		Total Transmission \$	6,250,715	6,250,715		1,824,745	(4,425,970)	1,441,746	(4,808,969)
		Total for May \$	31,085,481	34,008,572		21,288,524	(12,720,049)	18,472,109	(12,613,373)
June									
Distribution									
D330	40267	37N-413 Targeted Replacements	37,618	37,618	12/15/2010	37,618	0	13,318	(24,300)
D368	40385	88W-323G Pinkney's Point Part 2	295,351	295,351	5/26/2011	201,119	(94,232)	212,077	(83,274)
		Total Distribution \$	332,969	332,969		238,737	(94,232)	225,396	(107,573)
General Plant									
P875	40293	People Soft Workflow	276,578	276,578	11/29/2011	296,201	19,623	173,968	(102,610)
Cancelled	40556	Minimum Requirements Accountabilities Document *Note 14	153,628	153,628			(153,628)	-	(153,628)
		Total General Plant \$	430,206	430,206		296,201	(134,005)	173,968	(256,238)
Generation									
S754	18458	TUC - UNIT #1 H2 DRYER REPLACEMENT	139,061	139,061	4/4/2011	137,016	(2,045)	87,696	(51,365)
S711	28393	POT 2A Mill and Feeder Refurbishment	424,712	424,712	3/2/2011	429,824	5,112	233,757	(190,955)
S820	34386	POA Cell 4 Stage 1 Residue Management Site	5,599,369	5,599,369	6/21/2011	7,657,941	2,058,572	7,283,576	1,684,207
S715	37522	POA 1A Conveyor Belt Replacement	60,133	60,133	3/21/2011	60,047	(86)	79,711	19,578
Deferred	37611	LIN3 - AVR Replacement	1,254,995	1,254,995			(1,254,995)	-	(1,254,995)
S774	38044	TRE - Plant Lighting Replacement	145,588	145,588	4/27/2011	150,713	5,125	111,667	(33,921)
S791	39780	TUC - Unit 1 Cooling Water Intake Structural Refurbishment (Phase II)	562,163	562,163	5/10/2011	500,075	(62,088)	713,303	151,140
S792	39803	POT - Unit #2 Generator and Auxiliaries Major Refurbishment	4,042,450	4,042,450	5/10/2011	2,468,912	(1,573,538)	2,987,532	(1,054,918)
Deferred	39982	TRE - Gauge Replacements *Note 6	109,047	109,047			(109,047)	-	(109,047)
S720	40050	POA - Compressor Rebuild	96,850	96,850	3/21/2011	101,035	4,185	112,805	15,955
S734	40051	POA - 4KV Motor Refurb. Project	31,954	31,954	3/29/2011	31,868	(86)	51,179	19,225
S770	40482	POT - Unit 2 stack refurbishments	81,837	81,837	4/5/2011	92,962	11,125	126,577	44,740
		Total Generation \$	12,548,159	12,548,159		11,630,393	(917,766)	11,787,803	(760,356)

Capital Item Activation Schedule for 2011 (as Per ACE)
(New Spending Only)

Project Number	Ci#	Title	ACE Amount (2011)	ACE Amount (Project Total)	Date Activated	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual	Variance ACE/Actual
NEW Spending									
Transmission									
T662	40233	2011 Protection Upgrades TUC	3,928,932	3,928,932	2/3/2011	1,896,895	(2,032,037)	1,464,835	(2,464,097)
T689	40260	L-7012 Deteriorated Plant Upgrades	1,899,224	1,899,224	6/6/2011	310,673	(1,588,551)	1,073,829	(825,395)
T703	40317	Additional Water Street Transformer & Low Side 25 kV Breakers	2,743,262	2,743,262	12/2/2011	1,292,635	(1,450,627)	373,700	(2,369,562)
Total Transmission \$			8,571,418	8,571,418		3,500,203	(5,071,215)	2,912,364	(5,659,054)
Total for June \$			21,882,752	21,882,752		15,665,534	(6,217,218)	15,099,531	(6,783,221)
July									
Distribution									
D331	40268	22N-401 Targeted Replacements	214,217	214,217	12/15/2010	214,217	(0)	85,889	(128,328)
Total Distribution \$			214,217	214,217		214,217	(0)	85,889	(128,328)
General Plant									
P841	40286	Dictaphone Replacement	92,778	92,778	1/21/2011	92,778	-	47,445	(45,333)
Total General Plant \$			92,778	92,778		92,778	-	47,445	(45,333)
Generation									
S699	39762	TUC #3 CW Intake SSP Refurbishment	191,833	191,833	3/1/2011	191,833	-	15,974	(175,859)
Total Generation \$			191,833	191,833		191,833	-	15,974	(175,859)
Transmission									
T688	40231	2011 Protection Upgrades LAK	1,069,632	1,609,905	6/6/2011	390,013	(1,219,892)	4,027	(1,065,605)
Total Transmission \$			1,069,632	1,609,905		390,013	(1,219,892)	4,027	(1,065,605)
Total for July \$			1,568,460	2,108,733		888,841	(1,219,892)	153,335	(1,415,125)
August									
Distribution									
Deferred	40224	78W-301 Second Peninsula	1,010,713	1,010,713			(1,010,713)	-	(1,010,713)
Total Distribution \$			1,010,713	1,010,713		-	(1,010,713)	-	(1,010,713)
Generation									
Deferred	28781	POA Start-up Burner Optimization *Note 2	74,983	74,983			(74,983)	-	(74,983)
S760	40423	LIN4 Boiler Refurbishment	752,389	752,389	4/4/2011	749,328	(3,061)	537,522	(214,867)
Total Generation \$			827,372	827,372		749,328	(78,044)	537,522	(289,850)
Total for August \$			1,838,085	1,838,085		749,328	(1,088,757)	537,522	(1,300,563)
September									
General Plant									
P869	40485	Mobile WorkForce Technology	161,289	161,289	8/2/11	161,194	(95)	-	(161,289)
Total General Plant \$			161,289	161,289		161,194	(95)	-	(161,289)
Generation									
S726	37422	POA BA Drag Chain Replacement Progr	40,779	40,779	3/29/2011	40,652	(127)	39,532	(1,247)
Deferred	38944	LIN - Unit 2 Rotor Rewind	675,528	2,702,301			(2,702,301)	-	(675,528)
S775	39761	TUC #3 Analytical Panel Replacement	198,336	198,336	4/27/2011	198,882	546	104,046	(94,290)
S864	40326	TUC- Unit 3 H2 Dryer Replacement	132,574	132,574	9/15/11	133,589	1,015	56,133	(76,441)
Cancelled	40555	LIN3 - Bag House Addition	7,000,000	30,000,000			(30,000,000)	-	(7,000,000)
Cancelled	40557	LIN4 - Bag House Addition	7,000,000	30,000,000			(30,000,000)	-	(7,000,000)
Total Generation \$			15,047,217	63,073,990		373,123	(62,700,867)	199,711	(14,847,506)
Total for September \$			15,208,506	63,235,279		534,317	(62,700,962)	199,711	(15,008,795)

Capital Item Activation Schedule for 2011 (as Per ACE)
(New Spending Only)

Project Number	CI#	Title	ACE Amount (2011)	ACE Amount (Project Total)	Date Activated	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual	Variance ACE/Actual
NEW Spending									
October									
Generation									
S865	39926	TUC - Unit#3 Generator Excitation & AVR System Replacement	1,271,542	1,271,542	9/23/2011	373,058	(898,484)	21,492	(1,250,050)
Total Generation \$			1,271,542	1,271,542		373,058	(898,484)	21,492	(1,250,050)
Total for December \$			1,271,542	1,271,542		373,058	(898,484)	21,492	(1,250,050)
November									
General Plant									
Cancelled	32304	AMI Hardware & Software Installatio	152,028	33,146,494			(33,146,494)	-	(152,028)
Total General Plant \$			152,028	33,146,494		-	(33,146,494)	-	(152,028)
Total for December \$			152,028	33,146,494		-	(33,146,494)	-	(152,028)
December									
Transmission									
Deferred	40321	Install Canaan Road to Prospect Road Transmission Line	62,412	2,024,763	5/26/2011	105,770	(1,918,993)	4,420	(57,992)
Total Transmission \$			62,412	2,024,763		105,770	(1,918,993)	4,420	(57,992)
Total for December \$			62,412	2,024,763		105,770	(1,918,993)	4,420	(57,992)
Total New Spending to be Activated			161,995,163	365,976,136		101,567,537	(264,408,600)	86,447,999	(75,547,164)

Deferred / Cancelled Items

- Note 1 - CI 38947 - Cancelled - Due to a change in government environmental biomass regulations, this project is no longer feasible at this time.
- Note 2 - CI 28781 - Deferred - The Point Aconi Boiler is different from the other boilers in the fleet due to the nature of the circulating fluidized bed. Due to this characteristic, finding the appropriate product and supplier to upgrade/optimize the start-up burners has been delayed.
- Note 3 - CI 39777 - Deferred - Work continues on testing the liquid ferrous sulphate system which was installed but not commissioned. The testing will provide the basis for this upgrade project. The testing is not completed at this time.
- Note 4 - CI 38870 - Deferred - Additional engineering study is required.
- Note 5 - CI 37824 - Deferred - Planning to activate in 2012. Was deemed low risk. Unable to complete scoping and execution in 2011.
- Note 6 - CI 39982 - Deferred - Project expected to commence in 2012.
- Note 7 - CI 40304 - Deferred - Telephony related software to be upgraded before updating the desktop for the Customer Care Centre. The rest of NS Power has been completed.
- Note 8 - CI 40542 - Deferred - Project expected to commence in 2012.
- Note 9 - CI 40371 - Deferred - Plan to bring forward in 2012
- Note 10 - CI 40244 - Cancelled - Anticipated pump overhaul was not required. Changes in maintenance and operating practices have contributed to improved pump performance.
- Note 11 - CI 40363 - Deferred - To be completed in 2012.
- Note 12 - CI 40023 - Cancelled - Maintenance work has resulted in better operation.
- Note 13 - CI 40366 - Cancelled - Enhancements were completed using newer technology on current assets.
- Note 14 - CI 40556 - Cancelled - This solution is being purchased as a software service, incorporated into operating budgets.
- Note 15 - CI 25120 - Cancelled - This project was included in ACE 2011 in error.
- Note 16 - CI 37982 - Cancelled - Due to coordination of the work for this project with other activities, the project was unable to be executed.

NSPI 2011 Capital Spend Detail - As per ACE

Project Number	CI #	Title	ACE Amount (2011)	ACE Amount (Project Total)	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual Spend	Variance 2011 ACE/Actual
Carryover Spending								
Generation								
H448	17618	HYD - BER Ridge Tailrace Deck	322,841	324,032	109,100	(214,932)	231,839	(91,002)
H517	16374	HYD Gaspereau Dam Safety	209,940	4,060,275	4,354,889	294,614	183,291	(26,649)
H547	28678	HYD Renewable In-Stream Tidal Gen	364,102	3,264,915	3,300,000	85,255	1,027,467	663,365
H574	31244	HYD Paradise Wood Stave Pipeline R	682,305	7,804,885	11,162,662	3,357,777	(77,144)	(759,449)
H601	17853	HYD - STM-SAL #4 Runner	406,355	406,355	424,448	18,093	97,737	(308,618)
H602	16387	HYD- Ruth Falls #3 Runner Replmt	500,534	591,478	519,523	(71,955)	130,901	(369,633)
H603	36868	Hyd Lumsden Runner Replacement	615,066	709,869	636,978	(72,891)	501,868	(113,198)
H609	38859	HYD Big Falls Headgate Replacement	5,291,163	5,941,366	5,941,366	0	5,303,905	12,742
S353	28098	TUC 6 Waste Heat Recovery	6,384,708	92,996,628	92,996,556	(72)	7,791,574	1,406,866
S391	31726	POA Generator Field Circuit Breaker	145,000	146,547	41,435	(105,112)	-	(145,000)
S587	22467	POT - Condenser Waterbox Replacemen	596,339	596,339	323,665	(272,674)	540,561	(55,778)
S597	22461	POT - Condenser Outlet Valve Replac	238,357	238,357	230,126	(8,231)	272,096	33,739
S602	37884	POT - Fly Ash Inlet Valve Assembly	57,471	108,135	105,296	(2,839)	12,074	(45,397)
S661	39029	Port Hawkesbury Biomass Project	65,323,699	208,550,407	208,550,407	(0)	62,791,635	(2,532,064)
S665	30283	POT - Tupper Vessel Access	288,116	301,417	274,317	(27,100)	143,537	(144,579)
S666	36742	Replace F1 Belt	48,433	115,914	121,935	6,021	156,103	107,670
S672	39542	Generator Protection Improvements	405,536	458,840	458,840	0	99,421	(306,115)
S849	38602	TRE - Fire System Upgrades	399,120	399,120	420,440	21,320	59,829	(339,291)
Deferred	37885	POT - Lubrication and Chemical Storage	191,666	207,790	-	-	-	(191,666)
W107	36882	Nuttby Mountain Wind Project Dev	1,246,092	116,508,735	116,508,507	(228)	1,420,617	174,525
W115	39323	Digby Wind Project	1,435,350	70,758,698	66,934,004	(3,824,694)	(226,960)	(1,662,310)
Generation Total			85,152,193	514,490,102	513,414,493	(817,649)	80,460,349	(4,691,844)

Transmission

T549	28478	L6033 & L6035 Tower Footing Restora	187,476	198,710	185,280	(13,430)	130,175	(57,301)
T639	33624	Spare Generator Transformer	1,045,147	4,350,564	4,351,660	1,096	12,696	(1,032,451)
T650	38732	1H Water St Replace 138 kV GIS	7,021,904	8,371,040	8,371,040	-	6,902,494	(119,410)
T675	38819	51V Tremont Circuit Breaker & Bus	5,929,928	7,452,511	7,452,511	0	5,256,445	(673,483)
T674	33525	Canaan Rd 43V to Tremont 51V Line	1,827,676	8,016,435	8,016,435	0	2,001,550	173,874
T670	34622	Upgrade L-8002	1,200,047	2,222,639	2,222,639	0	1,170,655	(29,392)
T669	11004	Canaan Rd Circuit Breaker Additions	1,134,781	1,990,631	1,990,631	0	1,339,265	204,484
T647	40425	Kempt Road Transformer	813,584	1,093,699	1,093,699	0	1,045,697	232,113
T653	40185	104H-T61 Transformer Refurbishment	721,966	946,675	946,675	0	672,521	(49,445)
T683	25391	25 kV Bus Keltic Dr	375,445	671,843	671,843	0	581,011	205,566
T694	39628	Digby Wind Project Interconnect	283,480	3,270,060	3,270,060	0	929,863	646,383
T682	38266	2010 Protection Upgrades	251,998	313,331	313,331	(0)	341,525	89,527
Transmission Total			20,793,432	38,898,138	38,885,806	(12,332)	20,383,897	(409,535)

Distribution

D321	38867	Replacement of 3H and 6H Reclosers	272,190	274,745	253,331	(21,414)	331,725	59,535
Distribution Total			272,190	274,745	253,331	(21,414)	331,725	59,535

General Plant

P772	29131	FAC Space 2011	7,756,889	58,215,546	58,134,511	(81,035)	16,069,494	8,312,219
P789	35742	Connectivity Upgrade	1,443,434	3,164,667	3,202,179	37,512	1,269,290	(174,144)
P797	32163	Treasury Management System Upgrade	373,963	680,487	668,531	(11,956)	39,413	(334,551)
P813	38900	Opsym	48,000	782,718	959,107	196,504	41,885	(6,115)
P819	34782	Oracle Financials Upgrade	455,942	742,344	399,112	(343,232)	45,717	(410,225)
P833	29009	Right of Way Purchase Northern NS	2,582,498	4,462,493	4,462,493	-	1,476,249	(1,106,249)
P834	40103	U&U Load Control Demo	957,082	4,293,793	4,293,793	0	478,152	(478,930)
P863	38182	2010 Backup Control Centre	3,106,003	3,222,066	3,222,066	0	1,562,646	(1,455,850)
P879	34843	Oracle NLA License	1,016,000	1,016,000	1,016,000	-	659,436	(356,564)
	33562	FAC Land Registration Act	349,658	1,899,162	-	(1,899,162)	-	(349,658)
	38849	Harbour East Land Purchase and Right of Way	257,157	257,157	-	(257,157)	-	(257,157)
General Plant Total			18,346,626	78,736,433	76,357,792	(2,358,526)	21,642,281	3,382,776
Grand Total			124,564,441	632,399,418	628,911,422	(3,209,921)	122,818,252	(1,659,068)

NSPI 2011 Capital Spend Detail - As per ACE

Title	ACE Amount (2011)	ACE Amount (Project Total)	Activated Amount (Project Total)	Variance ACE/Activated	2011 Actual Spend	Variance 2011 ACE/Actual
Routine Spending						
Generation						
Generation Equipment Replacements	\$ 4,315,240	\$ 4,315,240	\$ 4,315,240	\$ -	\$4,256,716	(58,524)
Generation Hydro	519,148	519,148	519,148	-	\$528,179	9,032
Generation Thermal	374,834	374,834	374,834	-	\$260,391	(114,443)
	5,209,222	5,209,222	5,209,222	-	5,045,286	(163,936)
Transmission						
Transmission Line Replacement, Additions/Modifications	6,210,003	6,210,003	6,210,003	-	5,458,592	(751,411)
Transmission Substation Replacement, Additions/Modifications	3,700,355	3,700,355	3,700,355	-	3,059,648	(640,707)
Protection Modification & Replacement	841,216	841,216	841,216	-	378,584	(462,632)
Primary Equipment	188,649	188,649	188,649	-	264,292	75,643
	10,940,223	10,940,223	10,940,223	-	9,161,116	(1,779,107)
Distribution						
New Customers	24,139,678	24,139,678	24,139,678	-	\$22,231,459	(1,908,219)
Distribution Upgrades and Replacement	19,269,971	19,269,971	19,269,971	-	\$22,870,102	3,600,131
Meters	2,409,631	2,409,631	2,409,631	-	2,361,132	(48,499)
Joint Use	856,694	856,694	856,694	-	\$1,690,093	833,399
Right-of-Way Widening	940,833	940,833	940,833	-	939,223	(1,610)
	47,616,807	47,616,807	47,616,807	-	50,092,009	2,475,202
General Property						
Computing Asset Management	2,374,312	2,374,312	2,374,312	-	1,873,942	(500,370)
Property Improvements and Furniture	2,311,145	2,311,145	2,311,145	-	2,130,429	(180,716)
Tools and Test Equipment	1,773,500	1,773,500	1,773,500	-	1,718,174	(55,326)
Telecommunications	869,481	869,481	869,481	-	872,018	2,537
Other	2,032,265	2,032,265	2,032,265	-	1,323,787	(708,478)
Work Vehicles	7,156,591	7,156,591	7,156,591	-	6,531,413	(625,178)
	16,517,294	16,517,294	16,517,294	-	14,449,763	(2,067,531)
Total Routine Spending	\$ 80,283,546	\$ 80,283,546	# \$ 80,283,546	\$ -	\$ 78,748,174	\$ (1,535,371)

Total 2011 by Function

(original ACE Filing)

Generation	180,638,777	692,010,291	575,733,817	116,276,474	152,030,186	(28,608,591)
Distribution	63,073,747	196,753,120	32,646,870	164,106,250	62,303,009	(770,738)
Transmission	68,863,992	135,257,175	65,346,762	69,910,413	58,410,878	(10,453,114)
General Property	55,188,943	176,710,605	107,041,498	69,669,107	42,500,485	(12,688,459)
Total 2011 Reconciliation to Approved ACE Plan	\$ 367,765,459	\$ 1,200,731,192	# \$ 780,768,947	\$ 419,962,245	\$ 315,244,557	\$ (52,520,902)

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1 **Request IR-17:**

2

3 **With reference to DE-03- DE-04:**

4 **At lines 25- 26 of page 15 of 159, the Company indicates that under the Rate Stabilization**
5 **Plan, it proposes to let the Fixed Cost Recovery deferral continue to grow during 2013 and**
6 **2014. Please provide the Company's current best estimate of the amount that would be**
7 **added to the FCR deferral in 2013 and in 2014, as well as the resulting projected balance as**
8 **of January 1, 2015, under its proposal. Include all work papers, calculations and**
9 **assumptions used in determining these amounts.**

10

11 **Response IR-17:**

12

13 Please refer to Liberty IR-39 Attachment 1, filed electronically.

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1 **Request IR-18:**

2

3 **With reference to DE-03- DE-04:**

4 **At lines 12 - 18 of page 28 of 159, the Company indicates that if the deferred amount is less**
5 **than \$110 million, it will be able to recover it over eight years with no change in rates as a**
6 **result of the Section 21 Tax Deferral expiration. Please provide the Company's current best**
7 **estimate of the amount that would be deferred as of December 31, 2014 under its proposal.**

8 **Include all work papers, calculations and assumptions used to calculation the projected**
9 **balance.**

10

11 **Response IR-18:**

12

13 Please refer to Liberty IR-39 Attachment 1, filed electronically.

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1 **Request IR-19:**

2

3 **Please provide the detailed work papers and calculations showing how the Depreciation**
4 **and Accretion expense for 2013 and 2014 of \$192.7 million and \$202.2 million, respectively,**
5 **was determined. Please provide this in electronic format with all calculations and formulas**
6 **intact.**

7

8 Response IR-19:

9

10 Please refer to CA IR-34 for details on how the depreciation expense is calculated as well as the
11 details of the 2013 depreciation expense. Please refer to Attachment 1 for the 2014 depreciation
12 expense by function and depreciation group as calculated.

2014 Depreciation Expense

Functional Class	Depreciation Group	Depreciation Rate	Depreciation Expense (\$)
Distribution Plant - D	002 Land Rights - Dist. Plant	1.56%	433,262
Distribution Plant - D	003 Bldg.,Struct.Grnd. - Dist. Plan	5.31%	30,317
Distribution Plant - D	004 Misc.Equipment - Dist. Plant	12.49%	167,580
Distribution Plant - D	007 Environmental - Dist. Plant	12.49%	10,651
Distribution Plant - D	008 Site Restoration Asset - Dist.	0.00%	-
Distribution Plant - D	035 Wood Poles - Dist. Plant	3.79%	18,735,714
Distribution Plant - D	036 Other Poles - Dist. Plant	3.79%	-
Distribution Plant - D	037 Steel Towers - Dist. Plant	3.79%	88,863
Distribution Plant - D	038 Insulators - Dist. Plant	3.79%	53,430
Distribution Plant - D	039 O/H Cond. - Dist. Plant	3.33%	6,732,806
Distribution Plant - D	040 O/H Cond.Devices - Dist. Plant	3.33%	1,067,575
Distribution Plant - D	041 O/H Line Transf. - Dist. Plant	4.09%	12,416,769
Distribution Plant - D	042 O/H Ln.Transf.Dev. - Dist. Plan	4.09%	87,260
Distribution Plant - D	043 Substn Dev. - Dist. Plant	1.28%	45,846
Distribution Plant - D	044 Substn.Transf. - Dist. Plant	1.28%	905,671
Distribution Plant - D	045 U/G Conduit - Dist. Plant	1.51%	110,836
Distribution Plant - D	046 U/G Conductor - Dist. Plant	3.17%	1,440,371
Distribution Plant - D	047 U/G Conductor Devices - Dist. P	3.17%	117,673
Distribution Plant - D	048 U/G Line Transf. - Dist. Plant	4.09%	930,664
Distribution Plant - D	049 U/G Line Transf.Device - Dist.	4.09%	30,302
Distribution Plant - D	050 Street Lights - Dist. Plant	5.33%	3,288,110
Distribution Plant - D	051 Meters - Dist. Plant	6.87%	3,721,036
Distribution Plant - D	052 Services - Dist. Plant	5.33%	6,646,352
Distribution Plant - D	054 Remote Monitoring - Dist. Plant	10.32%	31,890
Distribution Plant - D	064 Sup. Control and DA - Dist. Pla	9.68%	141,998
Distribution Plant - D	Cap. Contr. - Dist. Plant	3.89%	(3,994,500)
Distribution Plant - D Total			53,240,479
Gas Turbine Generation Plant - G	Burnside C/T	2.40%	503,988
Gas Turbine Generation Plant - G	LM 6000 TC #4	2.55%	1,276,689
Gas Turbine Generation Plant - G	LM 6000 TC #5	2.77%	911,274
Gas Turbine Generation Plant - G	Tusket C/T	6.42%	354,036
Gas Turbine Generation Plant - G	Victoria Junction C/T	3.17%	238,994
Gas Turbine Generation Plant - G Total			3,284,981
General Plant - P	002 Land Rights - General Plant	1.93%	66,201
General Plant - P	003 Bldg.,Struct.Grnd. - General Pl	2.85%	3,814,369
General Plant - P	004 Misc.Equipment - General Plant	5.02%	1,287,196
General Plant - P	007 Environmental - General Plant	5.02%	169,575
General Plant - P	026 Rds,Trls.Brdgs. - General Plant	2.58%	12,993
General Plant - P	054 Remote Monitoring - General Pla	10.27%	112,066
General Plant - P	055 Teleprotection - General Plant	4.38%	4,600
General Plant - P	056 Comm. Ent. Cables&Prot - Genera	4.38%	30,230
General Plant - P	057 Leased Comm. Facilitie - Genera	4.38%	259
General Plant - P	059 Multiplex - General Plant	4.38%	145,361
General Plant - P	060 Broadband Radio - General Plant	4.38%	845,028
General Plant - P	061 Switched Telecomm. Sys - Genera	4.38%	295,848
General Plant - P	062 Fibre Optics - General Plant	4.38%	62,805
General Plant - P	063 Mobile Radio Infrastru - Genera	4.38%	1,048,989
General Plant - P	064 Sup. Control and DA - General P	1.33%	230,408
General Plant - P	065 Transp.Vehicles - General Plant	9.55%	2,637,376
General Plant - P	066 Work Vehicles - General Plant	9.55%	4,259,923
General Plant - P	067 Office Equipment - General Plan	9.26%	82,681
General Plant - P	068 Office Furn.-General - General	9.26%	1,200,763
General Plant - P	069 Office Furn.-Modular - General	9.26%	121,913
General Plant - P	072 Computer Equipment - General Pl	20.00%	19,565,979
General Plant - P	074 Stores - General Plant	14.97%	70,794
General Plant - P	076 Mine Equipment - General Plant	2.92%	58,676
General Plant - P	078 Comp. Appl. Software - General	10.00%	3,965,914
General Plant - P	Cap. Contr. - General Plant	8.16%	(173,376)

2014 Depreciation Expense

Functional Class	Depreciation Group	Depreciation Rate	Depreciation Expense (\$)
General Plant - P Total			39,916,571
Hydro Generation Plant - H	Annapolis Tidal Power	2.32%	880,188
Hydro Generation Plant - H	Avon Hydro System	3.02%	544,981
Hydro Generation Plant - H	Bear River Hydro System	1.80%	990,304
Hydro Generation Plant - H	Black River Hydro System	2.04%	873,833
Hydro Generation Plant - H	Cap. Contr. - Bear River Hydro Syst	1.80%	(25,599)
Hydro Generation Plant - H	Cap. Contr. - Fall River Hydro	1.82%	(7,921)
Hydro Generation Plant - H	Cap. Contr. - Sheet Harbour Hydro S	3.38%	-
Hydro Generation Plant - H	Cap. Contr. - Wreck Cove Hydro Syst	1.67%	(10,015)
Hydro Generation Plant - H	Dickie Brook Hydro	3.16%	316,035
Hydro Generation Plant - H	Fall River Hydro	1.82%	46,383
Hydro Generation Plant - H	Harmony Hydro System	4.55%	264,484
Hydro Generation Plant - H	Hydro Production Administration	2.10%	340,316
Hydro Generation Plant - H	Lequille Hydro System	2.33%	469,552
Hydro Generation Plant - H	Mersey Heavy Maintenance	2.10%	126,004
Hydro Generation Plant - H	Mersey Hydro System	0.00%	1,085,922
Hydro Generation Plant - H	Milton Heavy Maintenance	2.10%	610
Hydro Generation Plant - H	Roseway & Harmony Hydro	2.29%	58,291
Hydro Generation Plant - H	Sheet Harbour Hydro System	3.38%	920,991
Hydro Generation Plant - H	St.Margaret's Hydro System	2.85%	1,065,318
Hydro Generation Plant - H	Tusket Hydro	2.64%	479,052
Hydro Generation Plant - H	White Rock Heavy Maintenance	2.10%	1,222
Hydro Generation Plant - H	Wreck Cove Hydro System	1.67%	2,743,086
Hydro Generation Plant - H Total			11,163,037
Steam Generation Plant - S	Cap. Contr. - Lingan 1&2 Prod. Unit	4.12%	-
Steam Generation Plant - S	Cap. Contr. - Lingan Admin./Common	4.48%	(147,913)
Steam Generation Plant - S	Cap. Contr. - Trenton Admin./Common	0.47%	-
Steam Generation Plant - S	Lingan 1&2 Prod. Unit	4.12%	8,613,023
Steam Generation Plant - S	Lingan 3&4 Prod.Unit	2.28%	6,025,119
Steam Generation Plant - S	Lingan Admin./Common Capital	4.48%	5,127,049
Steam Generation Plant - S	Power Prod. Controller	2.82%	5,996,359
Steam Generation Plant - S	Pt. Tupper Unit #1	3.97%	1,400,904
Steam Generation Plant - S	Pt.Aconi Admin./Capital	2.27%	12,042,403
Steam Generation Plant - S	Pt.Tupper Admin./Capital	2.82%	4,258,518
Steam Generation Plant - S	Straight Marine Terminal	4.06%	1,350,837
Steam Generation Plant - S	TC Unit 1 Capital	4.24%	1,714,231
Steam Generation Plant - S	TC Unit 2 Capital	3.68%	1,385,620
Steam Generation Plant - S	TC Unit 3 Capital	2.33%	1,637,934
Steam Generation Plant - S	TC Unit 6 Capital	3.03%	2,890,282
Steam Generation Plant - S	Trenton Admin./Common Capital	0.47%	150,626
Steam Generation Plant - S	Trenton Unit 5 Capital	3.10%	4,029,868
Steam Generation Plant - S	Trenton unit 6 Capital	2.34%	6,314,312
Steam Generation Plant - S	Tufts Cove Admin./Common Capital	3.44%	2,582,173
Steam Generation Plant - S Total			65,371,344
Transmission Plant - T	002 Land Rights - Trans. Plant	1.26%	659,940
Transmission Plant - T	003 Bldg.,Struct.Grnd. - Trans. Pla	2.14%	743,045
Transmission Plant - T	004 Misc.Equipment - Trans. Plant	2.14%	34,725
Transmission Plant - T	007 Environmental - Trans. Plant	2.14%	34,527
Transmission Plant - T	022 Elec Contr.Equip. - Trans. Plan	2.14%	300,933
Transmission Plant - T	023 Power Equip.-Station S - Trans.	2.14%	25,541
Transmission Plant - T	026 Rds,Trls.Brdgs. - Trans. Plant	1.74%	2,910
Transmission Plant - T	035 Wood Poles - Trans. Plant	4.32%	6,785,253
Transmission Plant - T	036 Other Poles - Trans. Plant	4.32%	6,134
Transmission Plant - T	037 Steel Towers - Trans. Plant	1.26%	927,486
Transmission Plant - T	038 Insulators - Trans. Plant	4.32%	1,548,162
Transmission Plant - T	039 O/H Cond. - Trans. Plant	1.96%	2,245,883
Transmission Plant - T	040 O/H Cond.Devices - Trans. Plant	1.96%	78,500
Transmission Plant - T	043 Substn Dev. - Trans. Plant	2.14%	3,080,308

2014 Depreciation Expense

Functional Class	Depreciation Group	Depreciation Rate	Depreciation Expense (\$)
Transmission Plant - T	044 Substn.Transf. - Trans. Plant	2.14%	5,152,418
Transmission Plant - T	045 U/G Conduit - Trans. Plant	1.53%	27,072
Transmission Plant - T	046 U/G Conductor - Trans. Plant	2.61%	10,505
Transmission Plant - T	047 U/G Conductor Devices - Trans.	2.61%	38
Transmission Plant - T	060 Broadband Radio - Trans. Plant	2.14%	13,664
Transmission Plant - T	061 Switched Telecomm. Sys - Trans.	2.14%	87,880
Transmission Plant - T	062 Fibre Optics - Trans. Plant	2.14%	3,727
Transmission Plant - T	064 Sup. Control and DA - Trans. Pl	2.14%	19,407
Transmission Plant - T	Cap. Contr. - Trans. Plant	2.35%	(774,483)
Transmission Plant - T Total			21,013,576
Wind Generation Plant - W	Cap. Contr. - Wind Turbine	5.52%	(50,720)
Wind Generation Plant - W	Digby Wind Farm	4.00%	2,588,867
Wind Generation Plant - W	Grand Etang Wind Turbine	5.52%	158,522
Wind Generation Plant - W	Nuttby Mountain Wind	4.00%	4,457,350
Wind Generation Plant - W	Pt. Tupper Wind Farm	4.00%	1,031,887
Wind Generation Plant - W	Renewable Energy	4.00%	-
Wind Generation Plant - W	Wind Turbine	4.00%	-
Wind Generation Plant - W			8,185,905
Grand Total			202,175,893

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1 **Request IR-20:**

2

3 **With reference to RB-02- RB-16, Attachment 1:**

4 **Does the amount shown on line 4 for Construction work in progress included in rate base**
5 **of \$66.2 million for 2013 and \$114.1 million for 2014 include capital projects which accrue**
6 **AFUDC? If yes, please provide a breakdown of the \$66.2 million and the \$114.1 million**
7 **between the projects to which AFUDC is applied and those which do not accrue AFUDC.**
8 **Also, please explain why the projects that are accruing AFUDC should also be included in**
9 **rate base to earn a return.**

10

11 Response IR-20:

12

13 The amounts shown for Construction Work In Progress (CWIP) do include projects which
14 accrue Accumulated Funds Used During Construction (AFUDC). Please refer to CA IR-6 for a
15 list of all projects included in the 2013 capital spend forecast and the associated AFUDC as well
16 as an explanation for any projects that do not require AFUDC. Please refer to Attachment 1 for
17 the list of 2014 projects with capital spend and the explanation for any projects that do not
18 require AFUDC.

19

20 The AFUDC credit amounts are included in the calculation of the revenue requirement as an
21 offset to the construction work in progress that is reflected in rate base. Please refer to RB-02 -
22 RB-16, line 30, of the Application.

2014 AFUDC Project Details

Project#	Project Name	AFUDC Amount (\$)	Reason for no AFUDC
31182	LIN-AIR HEATER DAMPER REFURBISHME	598	
31402	LIN-AIR HEATER GEARBOX	-	Purchase of equipment
31582	LIN-GLAND STEAM CONDENSATE	-	Purchase of equipment
36782	Forklift Replacement	4,407	
37604	Dumper Building A/C	930	
38868	HYD Marshall Falls Hydro Station	143,350	
39274	Distribution Replacements	92,895	
39306	Radio & Communication Replacements	-	Project is Routine in nature
40320	LED Street Light Conversion	-	Operational prior to 2014
40553	Wind Farm #2 (100MW)	1,326,136	
41766	Commercial AMI Pilot	-	Operational prior to 2014
41830	Wind - Routine Equipment Replacemen	-	Routine
41845	Residential AMI Pilot	-	Operational prior to 2014
42170	GRA Burnside Sustaining Q1 2013	13,411	
42269	Circuit Switchers Addit's 2013/2014	41,133	
42270	2014 Protection Upgrades	145,824	
42317	GRA LIN0 Sustaining Q3 2014	15,739	
42319	GRA LIN1&2 Sustaining Q3 2014	8,063	
42326	GRA LIN3&4 Sustaining Q3 2014	21,085	
42331	GRA POA Sustaining Q3 2014	80,456	
42332	2014 Dist Reliability Replacements	254,750	
42333	GRA LIN0 Sustaining Q1 2014	697	
42335	GRA LIN1&2 Sustaining Q1 2014	150	
42336	GRA POT2 Sustaining Q3 2014	7,541	
42338	GRA LIN3&4 Sustaining Q1 2014	598	
42339	GRA TRE0 Sustaining Q3 2014	11,550	
42341	GRA TRE5 Sustaining Q3 2014	10,154	
42342	GRA POA Sustaining Q1 2014	4,895	
42344	GRA POT2 Sustaining Q1 2014	265	
42345	GRA TRE6 Sustaining Q3 2014	36,007	
42346	GRA TRE0 Sustaining Q1 2014	306	
42347	GRA TRE5 Sustaining Q1 2014	1,271	
42348	GRA TUC0 Sustaining Q3 2014	9,604	
42349	GRA TRE6 Sustaining Q1 2014	536	
42350	GRA TUC0 Sustaining Q1 2014	320	
42351	GRA TUC1 Sustaining Q3 2014	19,101	
42352	GRA TUC1 Sustaining Q1 2014	1,825	
42353	GRA TUC2 Sustaining Q1 2014	4,195	
42354	GRA TUC2 Sustaining Q3 2014	34,259	
42355	GRA TUC3 Sustaining Q1 2014	2,910	
42359	GRA TUC3 Sustaining Q3 2014	41,322	
42367	GRA Annapolis Sustaining Q1 2014	430	
42369	GRA Sissiboo Sustaining Q1 2014	336	
42370	GRA Black River Sustaining Q1 2014	2,613	
42372	GRA Tusket Sustaining Q1 2014	119	
42374	GRA Fall River Sustaining Q1 2014	163	
42376	GRA Harmony Sustaining Q1 2014	141	
42377	GRA Nict.&Parad Sustaining Q1 2014	132	
42379	GRA Lequille Sustaining Q1 2014	108	

2014 AFUDC Project Details

Project#	Project Name	AFUDC Amount (\$)	Reason for no AFUDC
42380	GRA Annapolis Sustaining Q3 2014	13,650	
42381	GRA Roseway Sustaining Q1 2014	173	
42382	GRA St. Marg's Sustaining Q1 2014	376	
42385	GRA Bear River Sustaining Q1 2014	65	
42386	GRA Sissiboo Sustaining Q3 2014	10,658	
42387	GRA Wreck Cove Sustaining Q1 2014	1,702	
42388	GRA Black River Sustaining Q3 2014	56,867	
42390	GRA Hydro Administration Q1 2014	3,250	
42391	GRA Tusket Sustaining Q3 2014	3,983	
42392	GRA Fall River Sustaining Q3 2014	5,157	
42393	GRA Harmony Sustaining Q3 2014	4,470	
42394	GRA Nict.&Parad Sustaining Q3 2014	4,195	
42395	GRA Lequille Sustaining Q3 2014	3,438	
42396	2014 Trans Reliability Replacements	120,282	
42398	2014 Transmission Reinforcements	1,475,090	
42400	GRA Roseway Sustaining Q3 2014	5,501	
42401	GRA St. Marg's Sustaining Q3 2014	11,912	
42403	GRA LIN0 Sustaining Q4 2014	9,330	
42404	GRA Bear River Sustaining Q3 2014	2,063	
42405	GRA Wreck Cove Sustaining Q3 2014	53,980	
42406	GRA LIN1&2 Sustaining Q4 2014	4,779	
42408	GRA Hydro Administration Q3 2014	103,062	
42410	GRA LIN3&4 Sustaining Q4 2014	12,499	
42411	GRA LIN0 Sustaining Q2 2014	9,662	
42412	GRA LIN1&2 Sustaining Q2 2014	4,950	
42415	GRA POA Sustaining Q4 2014	49,555	
42416	GRA LIN3&4 Sustaining Q2 2014	12,944	
42419	GRA POA Sustaining Q2 2014	51,387	
42420	GRA POT2 Sustaining Q4 2014	4,470	
42422	GRA POT2 Sustaining Q2 2014	4,629	
42423	GRA TRE0 Sustaining Q4 2014	6,846	
42424	GRA TRE0 Sustaining Q2 2014	7,090	
42425	GRA TRE5 Sustaining Q4 2014	6,019	
42426	GRA TRE5 Sustaining Q2 2014	6,234	
42427	GRA TRE6 Sustaining Q2 2014	22,037	
42428	GRA TRE6 Sustaining Q4 2014	21,275	
42429	GRA TUC0 Sustaining Q2 2014	5,896	
42430	GRA TUC0 Sustaining Q4 2014	7,301	
42431	GRA TUC1 Sustaining Q2 2014	11,668	
42432	GRA TUC2 Sustaining Q2 2014	21,032	
42433	GRA TUC1 Sustaining Q4 2014	11,265	
42434	GRA TUC3 Sustaining Q2 2014	25,368	
42436	GRA TUC2 Sustaining Q4 2014	20,235	
42438	GRA TUC3 Sustaining Q4 2014	31,267	
42446	GRA Annapolis Sustaining Q2 2014	8,286	
42449	GRA Sissiboo Sustaining Q2 2014	6,471	
42450	GRA Black River Sustaining Q2 2014	44,253	
42452	GRA Tusket Sustaining Q2 2014	2,418	
42454	GRA Fall River Sustaining Q2 2014	3,131	

2014 AFUDC Project Details

Project#	Project Name	AFUDC Amount (\$)	Reason for no AFUDC
42455	GRA Harmony Sustaining Q2 2014	2,713	
42456	GRA Annapolis Sustaining Q4 2014	8,134	
42457	GRA Nict.&Parad Sustaining Q2 2014	2,546	
42459	GRA Lequille Sustaining Q2 2014	2,087	
42460	GRA Roseway Sustaining Q2 2014	3,340	
42461	GRA Sissiboo Sustaining Q4 2014	6,352	
42462	GRA St. Marg's Sustaining Q2 2014	7,232	
42463	GRA Black River Sustaining Q4 2014	1,610	
42465	GRA Bear River Sustaining Q2 2014	1,252	
42466	GRA Tusket Sustaining Q4 2014	2,254	
42467	GRA Wreck Cove Sustaining Q2 2014	32,770	
42468	GRA Fall River Sustaining Q4 2014	3,073	
42470	GRA Hydro Administration Q2 2014	62,567	
42471	GRA Harmony Sustaining Q4 2014	2,664	
42472	GRA Nict.&Parad Sustaining Q4 2014	2,500	
42473	GRA Wreck Cove Sustaining Q4 2014	32,169	
42475	GRA Lequille Sustaining Q4 2014	2,049	
42476	GRA Hydro Administration Q4 2014	61,419	
42477	GRA Roseway Sustaining Q4 2014	3,278	
42478	GRA St. Marg's Sustaining Q4 2014	7,099	
42480	GRA Bear River Sustaining Q4 2014	1,229	
42486	GRA Fast Acting Generation	1,100,122	
42488	GRA Hardware 2014	14,026	
42490	GRA Software 2014	126,234	
11744-P001-032	FAC - Property Improvements	-	Routine
14841-T016-630	PROTECTION MODIFICATIONS AND REPL	-	Routine
14973-T018-820	PRIMARY EQUIPMENT SPARES	-	Routine
16073-P010-615	SCADA IMPROVEMENTS ROUTINE	-	Routine
16192-P009-630	MOBILE TRANFORMER & TRACK ROUTIN	-	Routine
16365-P025-635	MOBILE RADIO ROUTINE	-	Routine
16550-P028-635	TELECOMMUNICATION SYSTEMS REPLA	-	Routine
16551-P027-635	TELECOMMUNICATION RADIO AND FIBR	-	Routine
20634-D055-735	Planned D005 For Western Region - 2	-	Routine
20945-P006-863	REPLACEMENT AND ADDITIONAL WORK	-	Routine
23115-T001-820	PROVINCIAL TRANSMISSION LINE REPLA	-	Routine
23118-T011-820	PROVINCIAL - PLANNED TRANS LINE REI	-	Routine
23120-T003-820	PROVINCIAL-TRANS SUBSTATION PRIMA	-	Routine
23121-T004-820	PROVINCIAL- SUBSTATION ADDITIONS &	-	Routine
23127-D010-840	D010 Provincially Widening	-	Routine
23135-D006-800	D006 Regulatory Replacements - Prov	-	Routine
23136-D007-800	D007 Contractual Replacemens (Joint	-	Routine
23158-D005-800	D005 Unplanned Replace Deteriorated	-	Routine
23361-D008-800	D008 Provincial Storm	-	Routine
23511-D018-800	Primary Equipment Spares - Distribu	-	Routine
26496-D009-571	Meter Routine	-	Routine
26526-P002-571	METER SHOP - TOOLS AND EQUIPMENT	-	Routine
26716-D004-800	New Customer Upgrades	-	Routine
26757-P002-800	PROVINCIAL LINE TOOLS & EQUIPMENT	-	Routine
28430-P041-032	FAC - Land Acquisition Routine	-	Routine

2014 AFUDC Project Details

Project#	Project Name	AFUDC Amount (\$)	Reason for no AFUDC
29038-D051-800	System Performance Improvement Rout	-	Routine
29114-P031-026	NSPI IT INFRASTRUCTURE	-	Routine
38243-P814	Telecommunications Spares	-	Routine
38896-P815	FAC Environment Site Assess Routine	-	Routine
38897-P816	FAC Enviro Property Remed Routine	-	Routine
39304-P063-863	Class 3 Work Vehicle Replacements	-	Routine
39305-P062-863	Work Vehicle Replacements	-	Routine
39766-D061-800	New Customers - Residential	-	Routine
39770-D062-800	New Customers - Commercial	-	Routine
40103-P834	U&U Load Control Demo	-	Operational prior to 2014
40236-P061-863	Transportation Vehicle Replacements	-	Routine
Total AFUDC		6,141,218	

NON-CONFIDENTIAL

1 **Request IR-21:**

2

3 **With reference to RB-02 - RB-16, Attachment 1:**

4 **Please provide a breakdown of the amounts shown on line 30 for 2013 and 2014 between**
5 **AFUDC, FAM Interest and FCR Interest. Additionally, please show how the forecasted**
6 **AFUDC amount was determined.**

7

8 Response IR-21:

9

10 Please refer to the figure below:

11

	2013 (\$M)	2014 (\$M)
AFUDC - Capital	\$8.3	\$6.1
FAM Interest	1.0	-
FCR Interest	2.9	1.8
Total	\$12.2	\$7.9

12

13 Please refer to Liberty IR-40(b) for support on the method NS Power uses for determining the
14 interest rates.

NON-CONFIDENTIAL

1 **Request IR-22:**

2
3 **With reference to OP-01, Attachment 1, page 14 of 30:**

4 **The Management Discussion and Analysis of the 2011 annual report indicates at page 14,**
5 **under the heading of Income Taxes, states as follows: "In 04 2011, NSPI modified its**
6 **estimate of the expected tax benefit of tax deductions, electing to amend its returns for the**
7 **years 2006 through 2009. This resulted in a \$23.3 million reduction income tax expense and**
8 **\$3 million increase in interest revenue, recorded in the quarter." With regards to this**
9 **statement, please respond to the following:**

10 a) **Please provide a detailed description of the modification of the estimate of expected**
11 **tax benefit of deductions and show, in detail, how the amount of modification was**
12 **determined. Please include a breakdown of the amounts by tax year to which it**
13 **pertains.**

14 b) **Please show, in detail, how the \$23.3 million reduction was determined.**

15 c) **Please explain, in detail, how the reduction associated with past income taxes was**
16 **passed on to NSPI's customers through rates or was used to offset the calculations of**
17 **revenue requirements in a general rate case. If reflected in the prior GRC, please**
18 **identify where it was incorporated in that filing. If not passed on to customers**
19 **through rates, explain, in detail, why not.**

20 d) **If the projected impacts of the modification are in some way incorporated in the**
21 **2013 and 2014 revenue requirements in NSPI's filing, please specifically describe**
22 **how and where they are incorporated.**

23
24 **Response IR-22:**

25
26 (a-b) **Please refer to CA IR-44.**

27
28 (c) **Please refer to NSUARB IR-29(b).**

NON-CONFIDENTIAL

- 1 (d) The routine and non-routine capital expenditures that were deducted for tax purposes on
2 amended tax returns for 2006 to 2009 are fully deducted for tax. Therefore, there is no
3 tax deduction related to these amounts in future years.

CONFIDENTIAL (Attachment Only)

1 **Request IR-23:**

2

3 **Please provide complete copies of the Canadian Corporate Income Tax Returns in which**
4 **NSPI participates for the two most recent years filed. If the returns for any of these years**
5 **have been amended, please provide the original and the amended returns.**

6

7 Response IR-23:

8

9 Please refer to Confidential Attachment 1 for a copy of the Company's original 2009 corporate
10 income tax return.

11

12 Please refer to Confidential Attachment 2 for a copy of the Company's amended 2009 corporate
13 income tax return.

14

15 Please refer to Confidential Attachment 3 for a copy of the Company's second amended 2009
16 corporate income tax return.

17

18 Please refer to Confidential Attachment 4 for a copy of the Company's original 2010 corporate
19 income tax return.

20

21 Please refer to Confidential Attachment 5 for a copy of the Company's amended 2010 corporate
22 income tax return.

NON-CONFIDENTIAL

1 **Request IR-24:**

2

3 **Please provide the actual amount of Canadian Federal Income Taxes paid by NSPI to the**
4 **Canadian government for each of the last 5 years. This should be actual payments, net of**
5 **refunds received.**

6

7 Response IR-24:

8

9 Please refer to Attachment 1.

Canadian Federal Income Taxes Paid
Millions of dollars

<u>Year</u>	<u>Federal income taxes</u>
2011	\$ 3.2
2010	\$ 3.2
2009	\$ 25.8
2008	\$ 29.6
2007	\$ 11.8

Notes:

1) Figures presented reflect whole numbers which may cause rounding differences on some line items.