



2026 10-Year System Outlook Report

June 26, 2026

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TABLE OF ABBREVIATIONS

Abbreviation	Description
10 YSO	10-Year System Outlook
AAS	Automatic Action Schemes
BESS	Battery Energy Storage System
CER	Clean Electricity Regulations
CO ₂	Carbon Dioxide
CPP	Critical Peak Pricing
DC	Direct Current
DGIP	Distribution Generator Interconnection Procedure
DSM	Demand Side Management
E1	EfficiencyOne
E3	Energy + Environmental Economics
EGCCRA	Environmental Goals and Climate Change Reduction Act
ELCC	Effective Load Carrying Capacity
GCP	Green Choice Program
GHG	Greenhouse Gas
GIP	Generator Interconnection Procedure
HFO	Heavy Fuel Oil
Hg	Mercury
IBR	Inverter-Based Resource
IESO-NS	Independent Energy System Operator Nova Scotia
IPP	Independent Power Producer
IR	Interconnection Request
IRP	Integrated Resource Plan
LOLE	Loss of load expectation
NERC	North American Electric Reliability Corporation
NO _x	Nitrogen Oxides
NPCC	Northeast Power Coordinating Council, Inc.
NS OBPS	Nova Scotia Output-Based Pricing System
NS Power	Nova Scotia Power Inc.
NSEB	Nova Scotia Energy Board
NSPSO	Nova Scotia Power System Operator
NU	Network Upgrades
OASIS	Open Access Same-Time Information System
OATT	Open Access Transmission Tariff
PHP	Port Hawkesbury Paper
PPA	Power Purchase Agreement
PRM	Planning Reserve Margin
RAS	Remedial Action Schemes
RES	Renewable Electricity Standards
RFP	Request for Proposals
RIGS	Renewable Integration Grid Stability
SIS	System Impact Study
SO ₂	Sulphur Dioxide
T&D	Transmission & Distribution
TPIF	Transmission Provider's Interconnection Facilities
TSIR	Transmission System Interconnection Requirements
WTI	Wasoqonatl Transmission Incorporated

1 INTRODUCTION

IESO Nova Scotia was established under the *More Access to Energy Act* as the province's independent system operator, responsible for resource planning, including resource adequacy assessments, transmission planning, and procurement of new energy resources. This report is IESO Nova Scotia's inaugural 10-Year System Outlook, assessing the province's resource adequacy and transmission planning requirements over the 2026-2036 horizon.

IESO Nova Scotia's letter on May 15, 2026 to the Nova Scotia Energy Board (NSEB, Board) provided the following:

The Nova Scotia Wholesale and Renewable to Retail Electricity Market Rules (Market Rules) provide the following with respect to the Load Forecast and 10 Year System Outlook (10YSO) filings, respectively:

3.3.1.2, The NSPSO shall file with the Board its 10 year energy and demand forecast by the end of April each year for the 10 year period beginning in the following January.

3.3.1.3, The NSPSO shall make and Publish its 10 year forecast and assessment of system capacity and adequacy by the end of June each year for the period beginning in the following January. This 10 year forecast and assessment shall have a 10 year time horizon and monthly granularity. This 10 year forecast and assessment shall contain the information necessary to provide a basis for identification of system-wide or location-specific shortfalls in capability as a basis for planning investment in DSM, generation and transmission.¹ To date, the Nova Scotia System Power Operator (NSPSO) has developed and provided both the Load Forecast and 10YSO reports to the Nova Scotia Energy Board (NSEB, Board), via Nova Scotia Power Inc. (NS Power). The creation of the Independent Energy System Operator of Nova Scotia (IESO, IESO Nova Scotia) has implications for the continued ownership of these filing requirements, which are described herein.

NS Power and IESO Nova Scotia have been in discussion on the preparation and filing of the Load Forecast and 10YSO reports in the near term, given their impending submissions on May 15th and June 30th of this year, respectively.

With respect to the Load Forecast report, IESO Nova Scotia understands that NS Power will develop and submit the Load Forecast report in 2026. NS Power requires a load forecast for its own purposes and will provide the IESO with the load forecasting data it needs to carry out its system planning responsibilities. This approach avoids

duplication of efforts and costs between the two organizations. NS Power and the IESO continue to discuss the best approach for the Load Forecast report in future years.

With respect to the 10YSO report, IESO Nova Scotia has assumed responsibility for the development and submission of the 10YSO report. System planning responsibilities, as well as relevant staff and expertise, have transferred to the IESO. NS Power will no longer develop and submit the 10YSO report, avoiding duplication of efforts and costs between the two organizations.¹

In accordance with the foregoing, this report provides IESO Nova Scotia's first 10-Year System Outlook Report (Report). The Report is not an integrated resource planning (IRP) exercise; it is IESO Nova Scotia's annual assessment of system capacity and resource adequacy.

This Report reflects the province's continued progress toward 80% renewable energy and the phase-out of coal generation by 2030, building on resource plans previously developed under NS Power's Evergreen IRP and the Government of Nova Scotia's Clean Power Plan, collectively referred to as the resource plan.

This Report contains the following information:

- A summary of the load forecast in **Section 2**
- A summary of generation resources and changes in capacity, including planned additions, retirements, plant conversions, and overall resource adequacy in **Section 3**
- A summary of environmental and emissions regulatory requirements and compliance forecasts in **Section 4**
- A discussion of transmission planning considerations in **Section 5**

¹ IESO Nova Scotia Letter. Re: 2026 Load Forecast and 10 Year System Outlook Reports – IESO Nova Scotia Approach, May 15, 2026.

2 LOAD FORECAST

IESO Nova Scotia utilizes the Nova Scotia Power Inc. (NS Power) load forecast as the foundation for the expected system peak and net system requirement, with adjustments made to net system requirement to account for Renewable-to-Retail customers, customers served by municipalities' utilities,² and behind-the-meter solar load not served by NS Power.³ **Table 1** below shows the forecast system peak and net system requirement for the period from 2026-2036. Both system peak and net system requirement are forecasting a 1.1% average annual increase over the horizon. For more information about the load forecast model, please refer to NS Power's 2026 Load Forecast Report.⁴

Table 1: Forecast System Peak and Net System Requirement

Year	System Peak (MW)		Net System Requirement (GWh)					
	System Peak (MW)	Growth (%)	Nova Scotia Power Net System Requirement (GWh)	Renewable - to-Retail Energy (GWh)	Municipality Energy (GWh)	Behind-the-Meter Solar (GWh)	IESO-NS Net System Requirement (GWh)	Growth (%)
2026	2,484	-	11,575	15	65	184	11,838	-
2027	2,497	0.5%	11,424	239	65	222	11,951	1.0%
2028	2,526	1.2%	11,525	286	67	264	12,142	1.6%
2029	2,549	0.9%	11,556	286	67	311	12,220	0.6%
2030	2,563	0.6%	11,568	286	67	362	12,284	0.5%
2031	2,593	1.2%	11,621	286	68	426	12,400	0.9%
2032	2,620	1.0%	11,689	286	70	491	12,535	1.1%
2033	2,652	1.2%	11,722	286	70	559	12,637	0.8%
2034	2,689	1.4%	11,815	286	70	631	12,803	1.3%
2035	2,730	1.5%	11,939	286	71	704	13,000	1.5%
2036	2,765	1.3%	12,097	286	72	769	13,224	1.7%

² Accounts for municipal load for Berwick, Mahone Bay, Antigonish and Riverport - participants of the Wholesale Market Backup/Top-up Service (BUTU) Tariff

³ As noted in IESO NS' letter of May 15, 2026 to the NSEB, "NS Power and the IESO continue to discuss the best approach for the Load Forecast report in future years."

⁴ M12861, 2026 Load Forecast Report, May 15, 2026.

3 GENERATION RESOURCES

3.1 Existing Generation Resources

The Nova Scotia generation fleet comprises a diverse mix of thermal, renewable, and energy storage resources. Thermal units operate on coal, petroleum coke, light and heavy fuel oil, and natural gas; renewable resources include hydro, wind, solar, and biomass. In 2025, 100 MW of Battery Energy Storage Systems (BESS) was also added to the resource mix. Generation is supplied by NS Power, Independent Power Producers (IPPs), and imports delivered via the Nova Scotia/New Brunswick intertie and the Maritime Link, a Direct Current (DC) link between Nova Scotia and Newfoundland.

The ability of the power system to meet the electrical demand and energy requirements of all firm customers, at all times, is known as resource adequacy. Resources differ in how they contribute to this adequacy. In general, thermal or hydro units can be dispatched on demand, and nearly all of their capacity can be relied on during periods of resource need; therefore they have a greater contribution toward resource adequacy. The output of energy limited resources, such as wind, solar, energy storage, and demand response, varies with weather, time of day, state of charge, or program design, and therefore may not coincide with periods of resource need. As a result, energy limited resources contribute less to resource adequacy.

Effective Load Carrying Capability (ELCC) is an industry standard approach, and the method used in Nova Scotia to quantify these differing contributions. Expressed as a percentage of a resource's installed capacity, ELCC translates installed capacity into the resource's firm capacity contribution. A resource's firm capacity is what contributes to meeting peak demand and the Planning Reserve Margin (PRM). For example, a 100 MW windfarm with a 20% ELCC can be expected to contribute 20 MW of capacity toward the system's resource need. ELCC declines with increased penetration of a particular energy limited resource – i.e. there is a saturation effect.

In 2019, as one of the pre-IRP deliverables to the 2020 Integrated Resource Plan conducted by NS Power, Energy+Environmental Economics (E3)⁵ conducted a study to determine the ELCC of existing and potential new resources. In 2026, E3 was engaged to perform an updated ELCC study

⁵ Integrated Resource Planning and Generation Utilization and Optimization, M08929, (P-884). Energy+Environmental Economics, Planning Reserve Margin and Capacity Value Study, July 2019, Attachment 18 to NS Power's Pre-IRP Final Report at <https://irp.nspower.ca/documents/pre-irp-deliverables/>

on behalf of NS Power and IESO Nova Scotia.⁶ The outputs of this study included updated ELCC factors for wind, solar, energy storage, demand response and their interactive effects. The saturation effect for each resource was also accounted for in the study outputs. For example, the ELCC of existing wind on the system is 20%, but it declines to 5% at higher amounts of installed wind capacity. Finally, the study also identified a diversity benefit from combining energy limited resources with different generation profiles and operating characteristics – i.e. wind, solar and storage. This diversity benefit can be considered firm capacity and contributes to resource adequacy.

IESO Nova Scotia has incorporated the results of the ELCC study into the resource plan in this report. **Table 2** below summarizes the 2026 capacity, the ELCC of energy limited resources, and the resulting firm capacity contributions for all existing Nova Scotia generation resources. **Section 3.3** further discusses resource adequacy and the firm contribution of new resources over the 10-year planning horizon.

Table 2: 2026 Nova Scotia Generation Resources

Generation Resource	Fuel Type	Owner	Capacity (MW)	ELCC (%)	Firm Capacity (MW)
Hydro					
Avon	Hydro	Nova Scotia Power	6.8	95%	6.4
Bear River System	Hydro	Nova Scotia Power	37.4	95%	35.5
Black River	Hydro	Nova Scotia Power	22.5	95%	21.4
Dickie Brook	Hydro	Nova Scotia Power	3.8	95%	3.6
Fall River	Hydro	Nova Scotia Power	0.5	95%	0.5
Lequille System	Hydro	Nova Scotia Power	24.2	95%	23.0
Mersey System	Hydro	Nova Scotia Power	42.5	82%	34.9
Sheet Harbour	Hydro	Nova Scotia Power	10.8	95%	10.2
St. Margaret's Bay	Hydro	Nova Scotia Power	10.8	95%	10.3
Tusket	Hydro	Nova Scotia Power	2.4	95%	2.3
Wreck Cove	Hydro	Nova Scotia Power	212.0	95%	201.4
Maritime Link - Base Block	Hydro	Nova Scotia Power	153.0	95%	145.4
Total Hydro			526.6		494.7
Steam					
Tufts Cove 1,2,3	Natural Gas/Heavy Fuel Oil	Nova Scotia Power	318.0	-	318.0
Trenton	Coal/Pet Coke/Heavy Fuel Oil	Nova Scotia Power	304.0	-	304.0

⁶ Nova Scotia Effective Load Carrying Capability Study, Energy+Environmental Economics, June 2026. <https://ieso-ns.ca/wp-content/uploads/2026/06/2026-Nova-Scotia-ELCC-Study-Report.pdf>

Point Tupper	Coal/Pet Coke/Heavy Fuel Oil	Nova Scotia Power	150.0	-	150.0
Lingan	Coal/Pet Coke/Heavy Fuel Oil	Nova Scotia Power	607.0	-	607.0
Point Aconi	Coal/Pet Coke & Lime Sorbent (CFB)	Nova Scotia Power	168.0	-	168.0
PH Biomass	Biomass	Nova Scotia Power	43.0	-	43.0
Total Steam			1590.0	-	1590.0
Combined Cycle					
Tufts Cove 4,5,6	Natural Gas	Nova Scotia Power	144.0	-	144.0
Total Combined Cycle			144.0		144.0
Combustion Turbine					
Burnside	Light Fuel Oil	Nova Scotia Power	132.0	-	132.0
Tusket CT	Light Fuel Oil	Nova Scotia Power	33.0	-	33.0
Victoria Junction	Light Fuel Oil	Nova Scotia Power	66.0	-	66.0
Total Combustion Turbine			231.0	-	231.0
Renewables & Independent Power Producers (IPPs)					
Nova Scotia Power Wind	Wind	Nova Scotia Power	80.6	20%	16.1
Amherst Solar Garden	Solar ⁷	Nova Scotia Power	2.0	12%	0.2
Community Building Solar ⁸	Solar ⁷	Independent Power Producer	3.2	12%	0.4
NS Community Solar	Solar ⁷	Independent Power Producer	0.6	12%	0.1
Wind IPP ⁹	Wind	Independent Power Producer	540.9	20%	108.2
Biomass IPP ⁹	Biomass	Independent Power Producer	27.6	-	27.6
Hydro IPP	Hydro	Independent Power Producer	0.7	95%	0.7
Total Renewables & IPPs			655.0		153.2
Battery Energy Storage System (BESS)					
Nova Scotia Power BESS	BESS	Nova Scotia Power	100.0	95%	95.0
Total BESS			100.0		95.0
Wholesale Market Participant					
Ellershouse Wind (BUTU) ¹⁰	Wind	AREA	23.5	20%	4.7
Municipality Solar	Solar ⁷	AREA	6.6	12%	0.8
Total Wholesale Market Participants			30.1		5.5
Demand Response					
Demand Response	-	NS Power & EfficiencyOne	16.3	67%	10.9
Total Demand Response			16.3		10.9
Total			3264		2724

⁷ The solar ELCC is the result of a diversity credit for the combination of Solar and BESS.

⁸ Represents solar from the Community Building Solar Program from 2017-2019. [Solar Electricity for Community Buildings Program Map | Open Data | Nova Scotia](#)

⁹ Includes Community Feed-in-Tariff

¹⁰ Ellershouse wind farm is owned by the Alternative Resource Energy Authority (AREA). Wholesale Market Backup/Top-up Service (BUTU) Tariff participants include Berwick, Mahone Bay, Antigonish and Riverport.

3.2 Changes in Capacity

The basis for the 2026 10-Year System Outlook resource plan is the Government of Nova Scotia's 2030 Clean Power Plan and NS Power's Evergreen IRP scenario CE1-E1-R2 (net zero 2035, current policy and trends electrification, no Atlantic Loop). Adjustments to the timing and capacity of specific projects have been made where changes to project progress have changed, with details provided below. This resource plan reflects the 2030 phase-out of coal generation¹¹ and increased penetration of variable renewable generation to enable Nova Scotia to meet its decarbonization goals and 80% renewable energy electricity sales by 2030.¹²

Figure 1 below shows the total capacity change over the 10-Year planning horizon by resource type. It includes both installed capacity and firm capacity with ELCC applied. Overall, the Nova Scotia system is anticipated to see a net increase in installed capacity of 2,804 MW over the next 10 years, providing a net increase of 370 MW of firm capacity.

Figure 1: Installed and Firm Capacity Changes 2027-2036

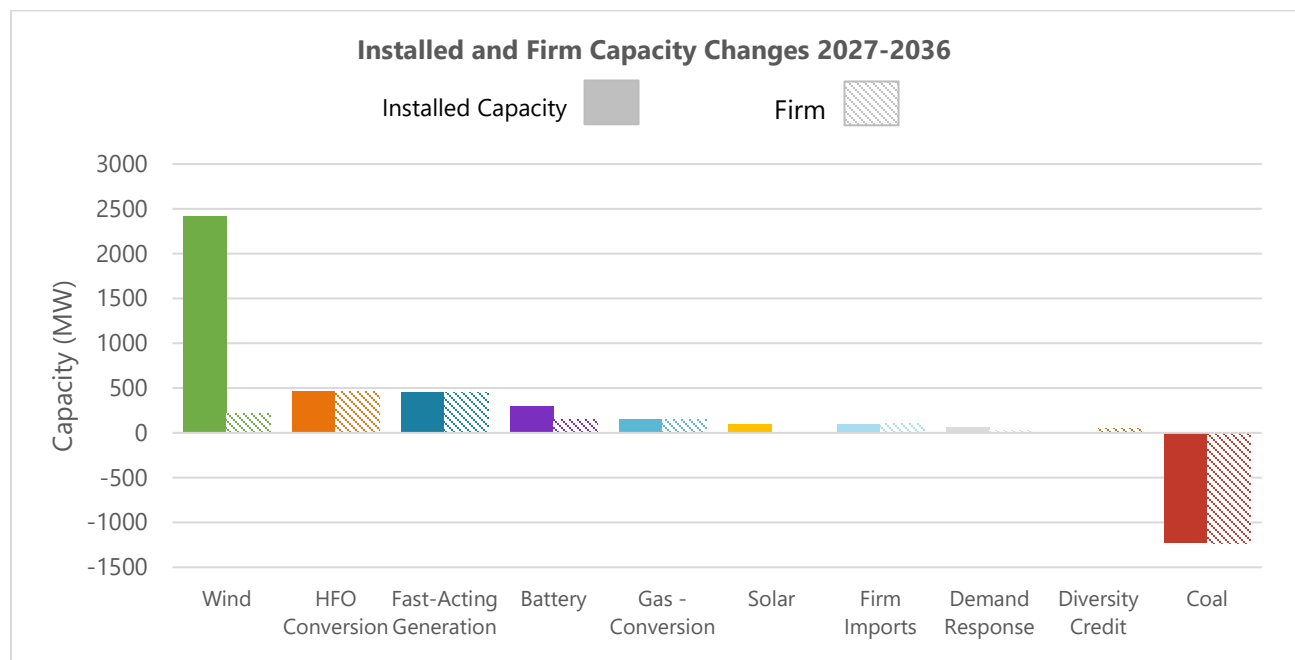


Figure 2 shows the change in firm capacity over the 10-year horizon for each winter peak period. The 2026 firm capacity represents the firm capacity contributions from all existing resources listed

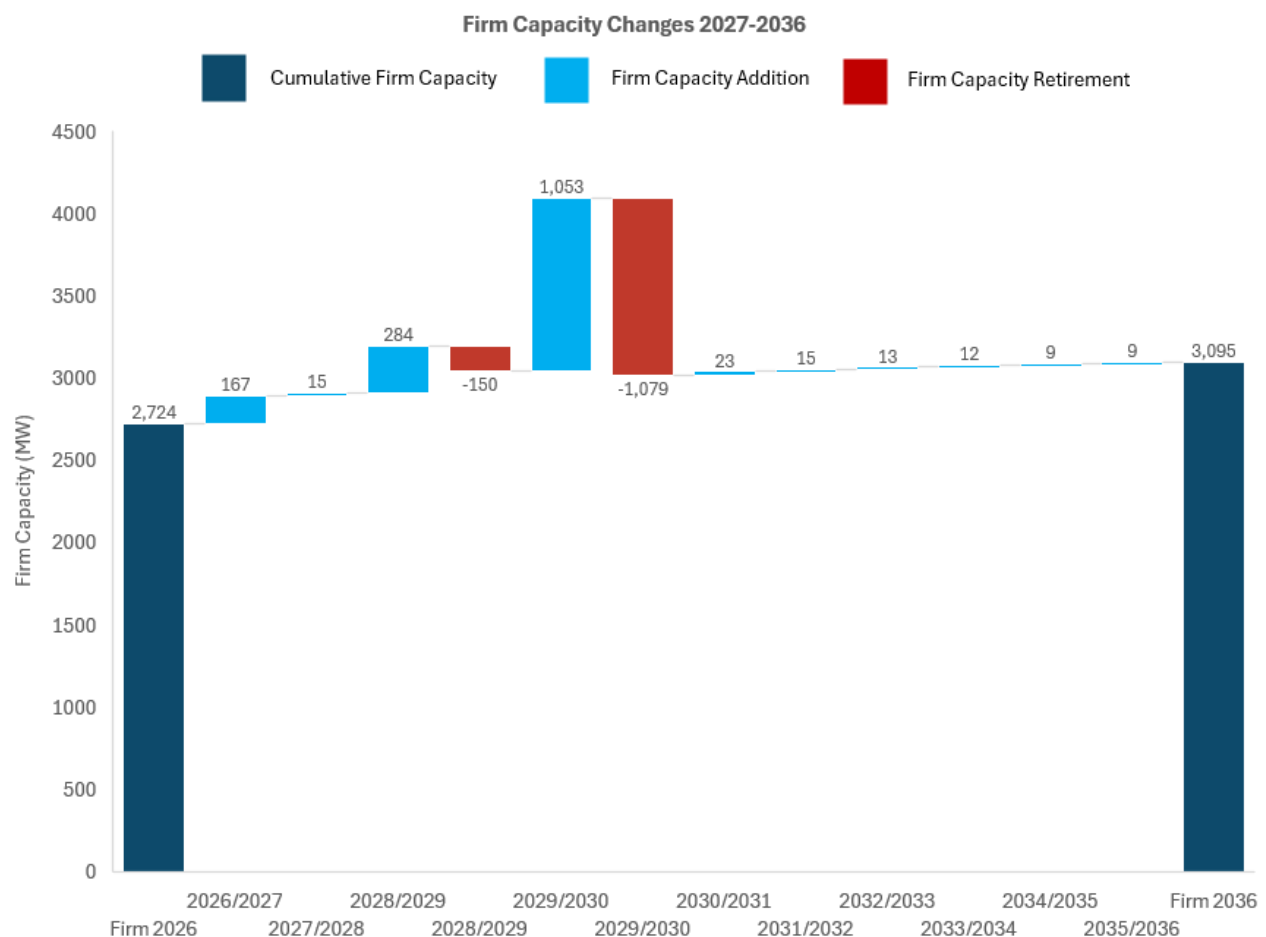
¹¹ Environmental Goals and Climate Change Reduction Act, S.N.S. 2021, c. 20, s. 1

¹² Renewable Electricity Regulations, N.S. Reg. 155/2010, made under the Electricity Act, S.N.S. 2004, c. 25, as amended to N.S. Reg. 54/2025

in **Table 2** of 2,724 MW. Over the 10-year horizon, 1,599 MW of firm capacity is added, while 1,229 MW of firm capacity is retired, resulting in the net increase of 370 MW, and a final cumulative firm capacity of 3,095 MW.

The following subsections provide updates to specific projects in the resource plan. **Table 3** provides a detailed list of the projected system additions and retirements over the horizon included in **Figure 1** and **Figure 2**.

Figure 2: Firm Capacity Changes 2027-2036



3.2.1 Rate Base Procurement

The Rate Base Procurement program is made up of four (4) projects totaling 306 MW and 1,165 GWh of wind generation.¹³ Benjamins Mill Wind (IR 673) was commissioned in December 2025, and is reflected under Wind IPP in **Table 2**. The remaining projects, totaling 273 MW – Higgins Mountain (IR 669), Weavers Mountain (IR 668) and Wedgeport (IR 677) – are expected to be in service by December 31, 2026.

3.2.2 Green Choice Program & Additional Energy Procurements

The Green Choice Program (GCP) was established by the Government of Nova Scotia in April 2022 following amendments to the *Electricity Act*.¹⁴ In June 2025, two (2) wind farms entered into Power Purchase Agreements (PPAs), totaling 262 MW – Eigg Mountain Wind Farm (150 MW) and Sugar Maple Wind Farm (112 MW). These two projects are expected to be in service by December 31, 2028.¹⁵

Following the results of this procurement, NS Power highlighted the need for an additional 350 MW of new wind generation capacity, capable of generating 1,000-1,200 GWh of renewable electricity annually, to meet the 2030 80% renewable energy standards.¹⁶

On June 2, 2026, the Nova Scotia Department of Energy (DOE) announced an upcoming second round of procurement under the Green Choice Program, targeting 350 MW of capacity, capable of generating 1200 GWh of energy annually.¹⁷ The procurement design and process is underway, and IESO Nova Scotia has assumed a commercial operation date of December 31, 2029 for projects in this procurement round.

Beyond the Green Choice Wind, 1,200 MW of additional wind has been included in the 10-Year resource plan for 2030-2036. These resources were identified in the 2023 Evergreen IRP and will be re-evaluated as part of the 2026 IRP currently being undertaken by IESO Nova Scotia. This wind has been labelled “Wind – Future Procurements” in **Table 3**.

¹³ <https://novascotiarp.com/updates>

¹⁴ S.N.S. 2022, c. 12.

¹⁵ [Green Choice Program - Government of Nova Scotia, Canada](#)

¹⁶ M12386, Nova Scotia Power 2025 10-Year System Outlook Report, Section 3.2.6, July, 2025

¹⁷ <https://nova-scotia-gcp.com/about/>

3.2.3 NS Community Solar

The Community Solar Program, administered by the Government of Nova Scotia, enables up to 100 MW of solar gardens developed by municipalities, First Nations, towns/townships and villages, business, co-operatives, colleges and universities, or a partnership within the aforementioned.¹⁸ The forecast commercial operation date for the first three projects approved by the Nova Scotia Department of Energy is Q3 2027.^{19,20,21}

3.2.4 Fast-Acting Generation

IESO Nova Scotia has initiated a procurement process for 300 to 600 MW of fast-acting generation capacity for the province. The draft Request for Proposals (RFP) and Tolling Agreement was made available for proponent review and comment in March 2026. The formal Request for Proposals will be launched following review and incorporation of stakeholder feedback.²²

Fast-acting generation is a critical enabler of Nova Scotia's clean energy transition. As penetration of variable renewable generation increases and peak demand continues to grow, fast-acting capabilities are necessary to maintain supply reliability and provide firm dispatchable capacity. These facilities are not designed to run continuously, but instead to ramp up quickly when needed – during extended cold snaps, or periods of low renewable output – and power down when renewables and other sources are sufficient to meet demand. This flexibility makes them a key complement to wind and battery storage in a high-renewable system.

IESO Nova Scotia has included 450 MW of fast-acting generation in the 2026 10-Year Outlook Resource Plan. The latest Nova Scotia Power IRP, the 2025 10-Year System Outlook, and the Government of Nova Scotia's Clean Power Plan have all previously highlighted the need for up to 600 MW of fast-acting generation in this planning horizon. IESO Nova Scotia's resource adequacy assessment in **Section 3.3** finds that 450 MW is required to maintain resource adequacy in the Winter 2029/2030 period, with additional needs identified by the end of the forecast in 2035/2036.

¹⁸ <https://novascotia.ca/programs/community-solar/>

¹⁹ [New Solar Garden Coming to Annapolis County | Government of Nova Scotia News Releases](#)

²⁰ [Second Solar Garden Coming to Sydney | Government of Nova Scotia News Releases](#)

²¹ [New Solar Garden Coming to Rural HRM | Government of Nova Scotia News Releases](#)

²² <https://ieso-ns.ca/procurement/>

3.2.5 Battery Energy Storage Systems

The Government of Nova Scotia's Clean Power Plan calls for 300 to 400 MW of battery storage capacity to be added by 2030. In 2025, 100 MW of BESS was added to the Nova Scotia system (referenced in **Table 2**) and an additional 50 MW is planned for 2026. IESO Nova Scotia has also included 250 MW of BESS projects from future procurements in the 10-Year Outlook Resource Plan, labelled "IESO Nova Scotia BESS". IESO Nova Scotia will continue study the optimal capacity and timing of energy storage additions in the 2026 IRP, and launch procurements as required.

3.2.6 Demand Response

IESO Nova Scotia has included forecast increases in available demand response capacity, and its corresponding firm capacity contribution, in the 10-Year System Outlook Resource Plan in each year, as reflected in **Table 3** below. The total available demand response capacity includes contributions from both EfficiencyOne (E1) and NS Power demand side management (DSM) programs. For E1, the demand response program capacity is based on programs included in E1's 2027-2031 DSM Plan Application,²³ with post-2031 demand response program capacity derived from E1's 2019 Potential Study.²⁴ The NS Power demand response amounts reflect forecast contributions from its Critical Peak Pricing (CPP) program.²⁵

3.2.7 Firm Imports – New Brunswick

On May 28, 2026, the New Brunswick Energy and Utilities Board approved NB Power's Renewable Integration Grid Stability (RIGS) project.²⁶ The project will provide IESO Nova Scotia with access to 100 MW of firm generation capacity. IESO Nova Scotia has contracted this capacity from NB Power under a 10-year agreement, with delivery beginning as early as 2028. This firm import is reflected in the Resource Plan as a 100 MW addition for Winter 2028/2029.

²³ M12780, EfficiencyOne, 2027-2031 DSM Resource Plan Application, March 31, 2026.

²⁴ M08929, Exhibit N-1, EfficiencyOne, DSM Potential Study, August 14, 2019

²⁵ M12861, 2026 Load Forecast Report, Section 10.4, May 15, 2026

²⁶ [Progress continues toward securing critical electricity generation capacity with decision by New Brunswick Energy and Utilities Board - IESO Nova Scotia](#)

Table 3: Additions and Retirements in the 10-Year System Outlook Resource Plan

Winter	Additions				Retirements	
	Generation Type	Name	Installed Capacity (MW)	Firm Capacity (MW)	Name	Retired Capacity (MW)
2026/2027	Wind	Rate Base Procurement	273	54.5		
	Wind	Renewable to Retail	36	7.2		
	Wind	Port Hawkesbury Paper Wind	168	33.6		
	Wind	Minas Highlands Wind	13	2.5		
	Battery Storage	NS Power BESS	50	47.5		
	-	Demand Response	24	3.8		
2027/2028	-	Diversity Credit	-	17.4		
	Wind	Renewable to Retail	54	10.8		
	Solar	NS Community Solar	8.7	0		
	-	Demand Response	5	2.1		
2028/2029	-	Diversity Credit	-	2.3		
	Wind	Green Choice Wind	262	24.7	Point Tupper 2	150
	Solar	NS Community Solar	45	0		
	Coal-to-Gas	Point Tupper 2 Coal-to-Gas Conversion	150	150.0		
	Imports	Firm Imports - New Brunswick	100	100.0		
	-	Demand Response	6	2.9		
2029/2030	-	Diversity Credit	-	6.9		
	Wind	Renewable to Retail	59	3.5	Lingan 1	153
	Wind	Green Choice Wind	350	21.0	Lingan 2	148
	Battery Storage	IESO-NS BESS	250	98.5	Lingan 3	153
	Solar	NS Community Solar	45	0	Lingan 4	153
	Fast-Acting Generation	Fast-Acting Generation	450	450	Point Aconi 1	168
	Coal-to-HFO	Lingan 1, 3, 4 Coal to HFO Operation	450	459.0	Trenton 5	150
	-	Demand Response	7	3.1	Trenton 6	154
2030/2031	-	Diversity Credit	-	17.9		
	Wind	Wind - Future Procurements	300	18.0		
	-	Demand Response	8	3.1		
2031/2032	-	Diversity Credit	-	2.2		
	Wind	Wind - Future Procurements	200	10.0		
	-	Demand Response	21	3.4		
2032/2033	-	Diversity Credit	-	1.2		
	Wind	Wind - Future Procurements	200	10.0		
	-	Demand Response	3	1.4		
2033/2034	-	Diversity Credit	-	1.2		
	Wind	Wind - Future Procurements	200	10.0		
	-	Demand Response	2	0.9		
2034/2035	-	Diversity Credit	-	1.2		
	Wind	Wind - Future Procurements	150	7.5		
	-	Demand Response	1	0.5		
2035/2036	-	Diversity Credit	-	0.9		
	Wind	Wind - Future Procurements	150	7.5		
	-	Demand Response	0.4	0.2		
2036/2037	-	Diversity Credit	-	0.9		

3.3 Resource Adequacy

3.3.1 Planning Reserve Criteria

The Planning Reserve Margin (PRM) is intended to maintain sufficient resources to reliably serve firm customers during periods of grid stress. Unit forced outages, higher than forecast demand, and lower than forecast variable renewable generation are all conditions that could individually or collectively contribute to a shortfall of dispatchable capacity resources to meet customer demand; this necessitates that all system operators maintain a reserve margin above the firm peak forecast.

IESO Nova Scotia is required to comply with the NPCC reliability criteria that have been approved by the NSEB. These criteria are outlined in *NPCC Regional Reliability Reference Directory #1 Design and Operation of the Bulk Power System* which states:

Each Planning Coordinator or Resource Planner shall probabilistically evaluate resource adequacy of its Planning Coordinator Area portion of the bulk power system to demonstrate that the loss of load expectation (LOLE) of disconnecting firm load due to resource deficiencies is, on average, no more than 0.1 days per year. [This evaluation shall] make due allowances for demand uncertainty, scheduled outages and deratings, forced outages and deratings, assistance over interconnections with neighboring Planning Coordinator Areas, transmission transfer capabilities, and capacity and/or load relief from available operating procedures.²⁷

The PRM is a long-term planning assumption specific to the power system under study that is verified or updated periodically. NS Power studied the appropriate calculation of the PRM in Nova Scotia as part of the 2020 IRP, which confirmed that a 20% PRM target was appropriate for long-term planning. IESO Nova Scotia continues to use the 20% PRM target.

The PRM provides a basis for the minimum required firm generation IESO Nova Scotia must plan to maintain to comply with the NPCC reliability criteria that LOLE is no more than 0.1 days per year; it does not represent the optimal or maximum required capacity to serve other system requirements. The optimal capacity requirement is determined through a long-term planning exercise such as the 2026 Integrated Resource Plan now underway by IESO Nova Scotia.

²⁷ <https://www.npcc.org/standards/regional-criteria>

3.3.2 Load and Resources Overview

The 10-year load and resources outlook in **Table 4** demonstrates whether the system's firm capacity meets the forecast firm peak plus the PRM requirement of 20% for each year over the planning horizon. Firm peak demand is forecast to grow from 2,367 MW to 2,628 MW, with required capacity rising correspondingly. The capacity additions and retirements are based on the capacity changes forecast in **Table 3**. The following paragraphs highlight key elements of the load and resources outlook.

Firm Resource Additions

For energy limited resource additions (wind, solar, battery, demand response), the firm capacity contributions reflect the ELCC rather than installed capacity as discussed in **Section 3.1**. Wind projects through 2029/2030 represent projects with established procurement timelines and estimated in-service dates: Rate Base Procurement, Green Choice, PHP, Minas Highlands, and Renewable-to-Retail. Wind additions from 2030/2031 onward ("Future Procurements") represent volumes identified in the 2023 Evergreen IRP, which will be re-evaluated as part of the 2026 IRP.

Thermal Conversions

Thermal conversions are reflected as firm capacity additions in the year they come into service: the Coal-to-Gas conversion (150 MW) represents the Point Tupper 2 conversion in 2028/2029, and Coal-to-HFO (459 MW) represents the Lingan units 1, 3, and 4 conversions to HFO.

Fast-Acting Generation

The Fast-Acting Generation addition in 2029/2030 represents the firm fast-acting generation discussed in **Section 3.2.4**. The 450 MW quantity is required to meet the 20% PRM target in 2029/2030.

Thermal Retirement Schedule

The thermal retirement schedule complies with the 2030 coal phase-out targets. Previous 10-year load and resource outlooks presented retirements of Trenton 5 and Lingan 2 in Winter 2027/2028. Based on the current expected in-service dates for fast-acting generation, IESO Nova Scotia finds that these units will be required through Winter 2029/2030 in order to maintain adequate PRM. Trenton 5 and Lingan 2 can only be retired once new fast-acting generation needed to replace the firm capacity they provide is in service and reliable operation of the new units has been established.

Planning Reserve Margin

The PRM target of 20% is met from 2026/2027 through to 2033/2034, but currently falls below the target in the final two years of the outlook, indicating additional firm capacity will be required in the outer years. The 2026 IRP will determine the optimal types, quantities, and timing of new resources to meet PRM in all years.

Table 4: IESO-NS 10-Year Load and Resource Outlook

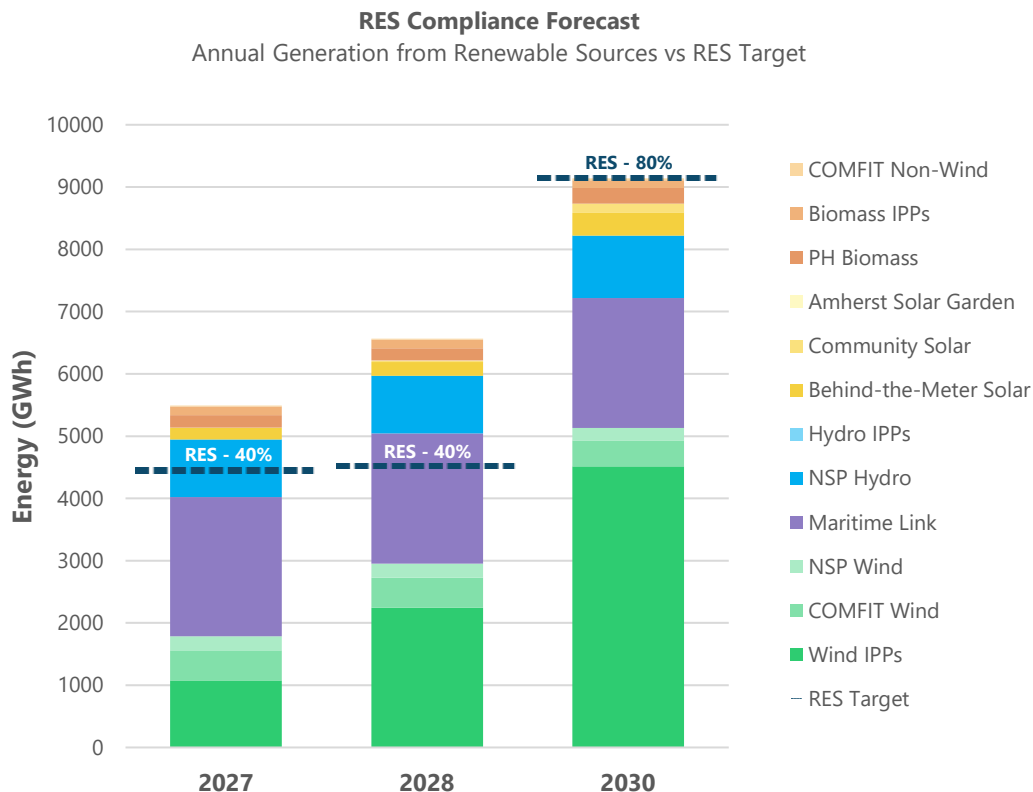
	Winter	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030	2030/ 2031	2031/ 2032	2032/ 2033	2033/ 2034	2034/ 2035	2035/ 2036
1	Load Forecast										
2	System Peak (with DSM)	2,497	2,526	2,549	2,563	2,593	2,620	2,652	2,689	2,730	2,765
3	Interruptible Load	(129)	(135)	(142)	(141)	(140)	(140)	(139)	(139)	(138)	(138)
4	Firm Peak (with DSM)	2,367	2,391	2,407	2,422	2,453	2,480	2,513	2,550	2,592	2,628
5	Required Capacity										
6	Required Reserve (20%)	473	478	481	484	491	496	503	510	518	526
7	Required Capacity	2,841	2,869	2,888	2,907	2,944	2,976	3,015	3,060	3,111	3,153
8	Existing Firm Resources										
9	Nova Scotia Power	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571
10	Independent Power Producer	137	137	137	137	137	137	137	137	137	137
11	Wholesale Market Resource	5	5	5	5	5	5	5	5	5	5
12	Demand Response	11	11	11	11	11	11	11	11	11	11
13	Total Existing Firm Resources	2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724
14	Firm Resource Additions										
15	Wind - Rate Base Procurement	55									
16	Wind - Green Choice			25	21						
17	Wind - PHP	34									
18	Wind - Minas Highlands	3									
19	Wind - Renewable to Retail	7	11		4						
20	Wind - Future Procurements					18	10	10	10	8	8
21	Conversion - Coal to Gas			150							
22	Conversion - Coal to HFO				459						
23	Fast-Acting Generation				450						
24	Storage - Battery	48			99						
25	Firm Imports - New Brunswick			100							
26	Demand Response	4	2	3	3	3	3	1	1	0.5	0.2
27	Diversity Credit	17	2	7	18	2	1	1	1	1	1
28	Total New Resources	167	15	284	1053	23	15	13	12	9	9
29	Retirements										
30	Lingan 1				(153)						
31	Lingan 2				(148)						
32	Lingan 3				(153)						
33	Lingan 4				(153)						
34	Point Aconi				(168)						
35	Point Tupper 2			(150)							
36	Trenton 5				(150)						
37	Trenton 6				(154)						
38	Total Retirements	0	0	(150)	(1,079)	0	0	0	0	0	0
39	Firm Capacity										
40	Net Firm Capacity Change	167	15	134	(26)	23	15	13	12	9	9
41	Cumulative Firm Capacity Change	167	182	316	290	314	328	341	353	362	370
42	Total Firm Capacity	2,890	2,906	3,041	3,015	3,038	3,053	3,065	3,078	3,086	3,095
43	Reserve Margin										
44	Surplus (+) /Deficit (-)	49	37	152	108	94	76	50	17	(25)	(58)
45	Reserve Margin	22%	22%	26%	24%	24%	23%	22%	21%	19%	18%

4 ENVIRONMENTAL AND EMISSIONS REGULATORY REQUIREMENTS

4.1 Renewable Electricity Requirements

The *More Access to Energy Act 2024*²⁸ directs IESO Nova Scotia to plan and operate the bulk electricity system in accordance with renewable electricity standards (RES). The current RES target is for 40% of electricity sales to be supplied by renewable generation, which increases to 80% in 2030.²⁹ The near-term RES Compliance Forecast in **Figure 3** illustrates the full amount of RES-eligible energy forecast to be available to IESO Nova Scotia for 2027, 2028, and 2030. See **Appendix A** for the underlying data for this figure.

Figure 3: RES Compliance Forecast 2027, 2028 & 2030



²⁸ [SNS 2024, c 2, Sch B | More Access to Energy Act | CanLII](#)

²⁹ <https://novascotia.ca/just/regulations/regs/elecrenew.htm>

4.2 Environmental Regulatory Requirements

IESO Nova Scotia plans the bulk electricity system in accordance with numerous provincial environmental regulatory requirements.³⁰ A summary of the applicable regulations is provided below.

Nova Scotia Greenhouse Gas Emissions Regulations:³¹ Specifies emissions caps for 2010-2030 for tonnes of CO₂ emitted. Carbon emissions in Nova Scotia from the production of electricity in 2030 are forecast to decrease by over 85% from 2005 levels of 10.64 million tonnes. **Table 5** below outlines the limits for the remainder of the horizon.

Table 5: Multi-year Greenhouse Gas Emissions Limits

Year	GHG Million tonnes (CO ₂)
2026-2029	21.5 (cumulative)
2030	4.5 (annual)

Nova Scotia Air Quality Regulations:³² Specifies emissions caps for sulphur dioxide (SO₂), nitrogen oxides (NO_x) and mercury (Hg). The regulations also provide individual coal unit limits for SO₂. The emissions requirements for the remainder of the horizon are shown in **Table 6**.

Table 6: SO₂, NO_x and Hg Limits

Year(s)	SO ₂ (Tonnes)			NO _x (Tonnes)		Mercury (Kg)
	Unit Maximum	Annual	Cumulative	Annual	Cumulative	Annual
2026	13,720	45,000	141,000	11,500	44,000	35
2027	13,720	40,000				
2028-2029	13,720	28,000				
2030	9,000	9,000		8,800		30

³⁰ *More Access to Energy Act*, SNS 2024, c 2, Sch B, s 12.

³¹ *Greenhouse Gas Emissions Regulations* made under subsection 28(6) and Section 112 of the *Environment Act* S.N.S. 1994-95, c. 1, O.I.C 2009-341 (August 14, 2009), N.S. Reg. 260/2009 as amended to O.I.C. 2013-332 (September 10, 2013), N.S. Reg. 305/2013.

³² *Air Quality Regulations* made under Sections 25 and 112 of the *Environment Act* S.N.S. 1994-95, c. 1 O.I.C. 2005-87 (February 25, 2005, effective March 1, 2005), N.S. Reg. 28/2005 as amended to O.I.C. 2020-016 (effective January 21, 2020), N.S. Reg. 8/2020.

Nova Scotia Output-Based Pricing System (NS OBPS):³³ Sets emissions intensity limits for various fuels consumed in electricity generating facilities, calculated by using emissions-intensity performance standards. Facilities that emit more than their applicable limit must provide compensation according to the federal carbon price.

Table 7: NS OBPS Performance Standards

Year	Performance Standard (t CO ₂ emitted/GWh)			
	Coal	Gas (Existing Facilities)	Gas (New Facilities)	Oil
2026	925	370	164	550
2027	900	370	123	550
2028	850	370	82	550
2029	650	370	41	550
2030	370	370	0	550

Environmental Goals and Climate Change Reduction Act (EGCCRA):³⁴ Includes the 80% RES 2030 target and the requirement to phase out coal-fired generation in the province by 2030. It also includes provincial GHG reduction targets of 53% below 2005 levels by 2030 and net zero by 2050.

4.3 Clean Electricity Regulations

On December 18, 2024 the Clean Electricity Regulations (CER)³⁵ were published in *Canada Gazette II* (CG2). In May 2026, a new National Electricity Strategy³⁶ was launched by the federal government. Within the strategy, it is stated that “the Government of Canada intends to adjust the Clean Electricity Regulations (CER) to enable the sector to grow more rapidly across all provinces and territories by providing greater flexibility to offset residual emissions elsewhere.”³⁷ IESO Nova Scotia will continue to monitor developments in this area, and will make adjustments to system planning as necessary, including in the upcoming 2026 Integrated Resource Plan where possible.

³³ Nova Scotia Legislature – Bill No.208: [c046.pdf \(nslegislature.ca\)](#)

³⁴ Environmental Goals and Climate Change Reduction Act, S.N.S. 2021, c. 20, s. 1.

³⁵ *Clean Electricity Regulations*, SOR/2024-263

³⁶ [Prime Minister Carney announces forthcoming National Electricity Strategy | Prime Minister of Canada](#)

³⁷ [Powering Canada Strong: A National Strategy for an Electrified Canadian Economy - Natural Resources Canada](#)

5 TRANSMISSION PLANNING

5.1 Transmission System Design

Consistent with good practice, IESO Nova Scotia utilizes a set of deterministic criteria for its interconnected transmission system that combines protection performance specifications with system dynamics and steady-state performance requirements. The approach used has involved the subdivision of the transmission system into various classifications, each of which is governed by the Nova Scotia System Design Criteria. The criteria require the overall adequacy and security of the interconnected power system to be maintained following a fault on, and disconnection of, any single system component.

5.1.1 Interconnection Requirements

IESO Nova Scotia sets performance and interconnection requirements for BESS, generation, and load connecting to the Nova Scotia transmission system. These performance and interconnection requirements will continue to be refined as local and industry experience is gained and as technology advances. Studies indicate that Nova Scotia can incorporate inverter-based resources (IBRs), such as wind, solar, and BESS, limited only by the load to be served and the best economic dispatch to meet target metrics for renewables.

Typically, inverter-based resources do not inherently support system frequency swings as they do not provide the natural response traditional synchronous machines provide. That said, ongoing system study indicates newer and better tuned IBRs can ride through grid events and meet performance criteria with reduced levels of grid support mechanisms such as synchronous condensers. Grid-forming BESS is also showing potential specifically to reduce the requirement for synchronous support. Ongoing study will refine requirements for the interconnection of IBR to set more stringent performance requirements to allow for lower levels of synchronous support required online in the next generation of IBR facilities. BESS, generation, and load connecting to the Nova Scotia transmission system is required to ride through system events and to not cause adverse impact to other interconnection customers or the interconnected system.

The Nova Scotia Transmission System Interconnection Requirements (TSIR), last updated in February of 2025, will be reviewed in 2026.

5.2 Interconnection Requests

5.2.1 Generator and BESS Interconnection

The Combined Transmission & Distribution (T&D) Advanced Stage Interconnection Request Queue³⁸ provides the location and size of generating and BESS facilities seeking interconnection with the Nova Scotia system. Active transmission and distribution requests not appearing in the Combined T&D Advanced Stage Interconnection Request Queue are considered to be at the initial queue stage, as they have not yet proceeded to the system impact study (SIS) stage of the Generator Interconnection Procedures (GIP) or Distribution Generator Interconnection Procedures (DGIP) by meeting the required GIP/DGIP milestones.

As of the date of this report, there are twenty (20) Interconnection Requests associated with eighteen (18) projects currently anticipated to connect to the Nova Scotia transmission system prior to 2030; the remainder of the projects are distribution interconnections. The transmission projects involve both Transmission Provider's Interconnection Facilities (TPIF) and Network Upgrades (NU). TPIF are facilities located between the interconnection customer's substation and the point of interconnection; NU are additions and upgrades on the transmission owner's side of the point of the interconnection. Work associated with TPIF and NU are not included in this report.

5.2.2 Large Load Interconnection Requests

IESO Nova Scotia has received large-load requests with respect to proposed commercial and industrial projects. IESO Nova Scotia is conducting System Impact Studies for these projects based on the information provided by each interconnection customer regarding their proposed facilities and operational profiles. **Table 8** below provides the location and size of the facilities under study.

Table 8: Large-Load SIS

Project	Peak Demand (MW)	County
IRL01	325	Richmond
IRL02	5.1	Lunenburg
IRL03	95	Richmond
IRL04	10.5	Guysborough
IRL05	25	Kings
IRL06	100	Cape Breton
IRL08	60	Guysborough
IRL09	230	Richmond
IRL10	4	Guysborough

³⁸ Combined Interconnection Request Queue: [ieso-ns-oasis-combined-interconnection-requests-advanced-q.pdf](#)

5.2.3 OATT Transmission Service Queue

As of June 4, 2026 there are three requests in the Open Access Transmission Tariff (OATT) Transmission Queue.³⁹ Information under project location reflects the non-confidential information provided in the customer's application. Details regarding the location of the generating facility (or facilities) supplying the capacity and energy and the location of the load ultimately served by the capacity and energy transmitted are deemed confidential under Section 17.2 of the OATT and not available to the public on the Open Access Same-Time Information System (OASIS).

5.3 System Studies for Load Growth and Reliability

5.3.1 Western Valley Transmission System

The Western Valley transmission study was initiated to identify if load growth and new generation in the area necessitate system upgrades and/or protection scheme changes. System upgrades could include additional reactive power sources to address any transmission capacity and/or voltage issues. Protection scheme changes could include modifications to existing and/or additions of new Automatic Action Schemes (AAS) or Remedial Action Schemes (RAS). The study is being conducted for the years 2027 and 2032 for both "Normal" and "N-1" (contingency) scenarios. The results from the study of the year 2027 identified several system upgrades, listed in **Section 5.4.3 Transmission Development Project List**. Study of the year 2032 is currently ongoing.

5.4 Planned Projects

The transmission plan presented in this section provides a summary of the planned reinforcement of the Nova Scotia transmission system. The proposed projects are required to maintain system reliability and security and comply with System Design Criteria and other standards.

Major projects included in the plan have been included based on System Impact Studies associated with interconnection requests or system studies to assess the transmission system

³⁹ OATT Transmission Service Queued System Impact Studies: [oatt-transmission-service-queued-system-impact-studies-\(pdf\).pdf](#)

ability to meet load growth, changing dispatch patterns, and NERC and NPCC criteria. The projects will be subject to further technical studies and approvals. Projects listed in this plan may change as a result of technical studies, changes in the load forecast, changes in customer requirements, or other matters determined by IESO Nova Scotia. Items described below are current as of the date of this report.

5.4.1 Reliability Intertie

On April 10, 2025, Wasoqonatl Transmission Incorporated (WTI) filed the NS-NB Reliability Intertie Project Application to build the reliability intertie, a second 345 kV AC transmission line between the Nova Scotia and New Brunswick transmission systems. On November 20, 2025, the application was approved by the NSEB. The Reliability Intertie will support Nova Scotia's ability to continue to reliably integrate, and maximize the value of, increasing amounts of renewable generation, supporting provincial mandates for achievement of 80% renewable energy and the phase-out of coal fired electricity generation by 2030. The NS-NB Reliability Intertie is anticipated to be put into service in Q4 of 2028.

5.4.2 Synchronous Condensers

In order to accommodate the generation identified in **Section 5.2.1**, new synchronous condenser installations are required to be added to the transmission system by 2030. At present, five condensers in the range of 55-MVA have been identified for the following locations:

- 114W – Wedgeport: 1 unit
- 101V – MacDonald Pond: 1 unit with provision for a second unit
- 127C – Weavers Mountain: 1 unit
- 100N – Higgins Mountain: 1 unit
- 125C – Grosvenor: 1 unit

Each of these units will require their own 138kV or 230kV circuit breaker and substation terminal. Additional synchronous condensers are expected to be required to support future wind projects.

5.4.3 Transmission Development Project List

Table 9 below lists the transmission system development projects identified by IESO Nova Scotia which must be completed over the 10-Year System Outlook horizon.

Table 9: Transmission Project List 2026-2036

Project Type	Location	Year	Status	Project Description
2026				
Line Upgrade	L6531	2026	Planned	L6531 Thermal Upgrade to 60 deg C
2027				
Line Rebuild	L6004	2027	Planned	L6004 Thermal Upgrade (75 deg C to 100 deg C)
Line Rebuild	L5021	2027	Planned	L5021 Rebuild to 138 kV
New Capacitor Bank	22W-Barrington Passage	2027	Planned	Western Valley Load Study: Install a 9 MVAR cap bank at 22W-Barrington Passage
Line Separation	L7008/L7009	2027	Planned	Western Valley Load Study: Double Circuit Tower [7008] [7009] separation.
New Breaker	99W-600	2027	Planned	Western Valley Load Study: Add new 138kV breaker in series with 99W-600
New Breaker	50W-600	2027	Planned	Western Valley Load Study: Add new 138kV breaker in series with 50W-600
New Capacitor Bank	43V-C61	2027	Planned	Western Valley Load Study: 43V-C61 capacitor bank relocation to 43V-B62 or B63.
2028				
Line Upgrade	L6054	2028	Planned	L6054 Thermal Upgrade (75 deg C to 100 deg C)
Transformer Upgrade	17V-T2	2028	Planned	Western Valley Load Study: 17V-T2 Transformer upgrade
Transformer Upgrade	17V-T63	2028	Planned	Western Valley Load Study: 17V-T63 Transformer upgrade
New Line	55V-Waterville	2028	Planned	Western Valley Load Study: New 69kV line L5515 with 556 ACSR Dove Conductor between 55V-Waterville Tap and L6015 tap through new 138kV to 69kV sub near L6015.
New Line	51V-Tremont to 70V Bridgetown	2028	Planned	Western Valley Load Study: New 138kV line L6617 with 795 ACSR Drake Conductor between 51V-Tremont and 70V-Bridgetown tap (35km) through new 138kV to 69kV sub near 70V-Bridgetown Tap
2030-2036				
New Line, Transformer Replacement	50V-Klondike	2030 - 2036	Planned	Installation of new 138 kV Supply to 50V-Klondike and replace existing 69-25 kV transformer with new 15/20/25 MVA unit
New Bus	9W-Tusket	2030 - 2036	Planned	Future 6-Breaker ring bus at 9W-Tusket to incorporate 9W-T2, 9W-T63, L6024, L6021, IR677 and Synchronous Condenser.
New Transformer	120H-Brushy Hill	2030 - 2036	Planned	Add a third 392 MVA, 230kV - 138kV transformer at 120H-Brushy Hill

6 CONCLUSION

This report constitutes IESO Nova Scotia's 10-Year System Outlook for the 2026-2036 horizon and satisfies the requirement under Section 3.3.1.3 of the *Nova Scotia Wholesale and Renewable to Retail Electricity Market Rules*. The resource and transmission plans presented reflect the province's transition to 80% renewable energy and the phase-out of coal-fired generation by 2030. The resource adequacy assessment shows minimal surplus capacity in the near-term, highlighting the importance of successfully implementing the projects listed in this report in order to maintain system adequacy while meeting legislated decarbonization targets. IESO Nova Scotia continues to advance its planning processes and study the evolving impacts of load and generation, including the integration of inverter-based resources, to ensure the reliability of the Nova Scotia system.

Appendix A: RES Compliance Forecast

Year		2027	2028	2030
Energy Requirements (GWh)				
Energy Requirement		11,951	12,142	12,284
Losses		837	850	860
Sales		11,114	11,292	11,424
RES (%) Requirement		40%	40%	80%
RES Requirement (GWh)		4446	4517	9139
Renewable Energy Sources (GWh)				
Behind-the-Meter Solar	Solar	184	222	362
Amherst Solar Garden	Solar	2	2	2
Community Solar	Solar	5	19	150
NSP Wind	Wind	224	224	197
Wind IPPs	Wind	1,077	2,244	4,517
COMFIT Wind	Wind	481	481	415
NSP Hydro	Hydro	925	925	998
Hydro IPPs	Hydro	2	2	2
Biomass IPPs	Biomass	139	139	124
PH Biomass	Biomass	198	198	250
COMFIT Non-Wind	Biomass & Hydro	13	13	33
Maritime Link	Compliant Imports	2,237	2,093	2,091
RES Compliance				
Forecast Renewable Energy (GWh)		5,489	6,564	9,142
Forecast Surplus or Deficit (GWh)		1,043	2,047	3
Forecast RES Percentage of Sales		49%	58%	80%