

NOVA SCOTIA ENERGY BOARD

IN THE MATTER OF: THE PUBLIC UTILITIES ACT

- and -

**IN THE MATTER OF: AN APPLICATION by EfficiencyOne for Approval of New Benefit
Cost Analysis Test for Evaluating Demand Side Management
(DSM) Plans**

INFORMATION REQUESTS

To: **EfficiencyOne**
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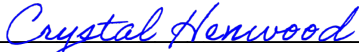
From: Board Staff
Nova Scotia Energy Board

Responses Due: **Friday, July 4, 2025**

Copies: 1 electronic copy (PDF searchable)

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Crystal Henwood, Clerk of the Board

Request IR-1:

Please discuss how the November 9, 2022, *Public Utilities Act* changes to the level of cost-effectiveness test from the program level to the portfolio level have changed the analysis results, citing analysis results, under the currently approved measures and methods, before and after November 9, 2022.

Request IR-2:

Page 2 of 38 of EfficiencyOne's (E1) Evidence states: "Including non-utility impacts reflects both best practice in benefit cost analysis test design, as well as recently enacted provincial legislation. While the relative weight of specific utility and non-utility impacts may change over time, the appropriate question for determining whether to include an impact category in the cost-effectiveness framework is whether it is relevant to DSM activities in Nova Scotia, based on policy priorities and objectives established under legislation. Applying this lens to non-utility impacts, in E1's submission, supports the inclusion of the impact categories proposed under the BCA test framework."

a) Please identify all the indirect benefits and costs (costs and outcomes not directly related to DSM) that are used in the BCA.

- i. If there are indirect costs and benefits, for each, please explain how these are quantified.
- ii. If there are indirect costs and benefits, for each, please explain and provide support demonstrating there is sufficient empirical evidence that supports the inclusion of the indirect costs or indirect benefit with the *Public Utilities Act* and *Energy Reform (2024) Act* or other directive placed on E1.
- iii. Please explain how including these indirect benefits and costs is a "best practice" in BCA design for DSM.
- iv. Please explain whether this "best practice" relates to the assessment of whether measures or programs to be included in a portfolio, but not whether a specifically proposed portfolio should be approved.
- v. If indirect costs and benefits are removed from the proposed BCA, would the ratio of 1.0 or greater remain as the threshold?

b) Please provide the list of the proposed weights to be assigned to each utility impact used in developing the BCA test.

- i. Please explain why each of these specific weights is considered appropriate for each impact.

- 1 c) Please provide the list of the weights to be assigned to each non-utility impact used in
2 developing the BCA test.
- 3 i. Please explain why each of these specific weights is considered appropriate for each
4 impact.
- 5 d) Did E1 complete a sensitivity analysis on the BCA test impacts of using of different
6 weights?
- 7 i. If so, please provide a copy of this analysis.
- 8 ii. If not, why not?
- 9 e) Please explain how the use of non-utility benefits supports the following policy objectives
10 in the *Public Utilities Act*:
- 11 i. The obligation on Nova Scotia Power in s. 79I(1) to undertake cost-effective
12 demand-side management that is “reasonably available”.
- 13 ii. The obligation on Nova Scotia Power in s. 79I(1) to undertake cost-effective
14 demand-side management in an effort to “reduce costs for its customers”.
- 15 iii. The requirement in s. 79L(4) that the demand-side management purchase
16 agreement be in the best interests of Nova Scotia Power Incorporated’s
17 customers.
- 18 f) Please explain whether or how the repeal of s. 79L, which required the Board to take into
19 account the affordability of demand-side management to Nova Scotia Power
20 Incorporated’s customers, impacted or affected the proposed BCA.
- 21 g) Please confirm E1’s intention to propose performance requirements associated with the
22 achievement of non-utility benefits used to justify demand-side management through the
23 proposed BCA. If not confirmed, please explain why benefits would be included in cost-
24 effectiveness testing but not subject to measurement, verification and performance
25 requirements to ensure that electricity ratepayers are realizing the benefits they are paying
26 for.

27
28 **Request IR-3:**

29 With regards to Table 2 on page 4 of 38 of E1’s Evidence:

- 30 a) Did E1 review any Canadian jurisdictions with similar policy objectives as Nova Scotia to
31 assess how the current TRC test aligns with standard for cost-effectiveness testing?
- 32 i. If so, please provide a Table similar to Table 2 describing the cost-effective testing
33 in those jurisdictions.
- 34 ii. If not, why not?

- b) For each state listed in Table 2, please identify the DSM policy objectives that are similar to those of Nova Scotia.

Request IR-4:

Page 4 of 38 discusses the shortfalls of the TRC test as ignoring the symmetrical benefits corresponding to a cost, arguing that such an approach “unjustly favour or disadvantage certain resources.”

- a) In the BCA are there any benefits included that do not have a direct cost?

- b) In the BCA are there any costs included where a benefit has not been identified or has not been measured?

Request IR-5:

Please describe how the BCA as proposed by E1 aligns with the Treasury Board of Canada Secretariat Canada’s Cost-Benefit Analysis Guide for Regulatory Proposals, 2019 and Canada’s *Policy on Cost-Benefit Analysis* (2018) for the following elements of BCA:

- a) Benefits and costs in scope
- b) Time horizon
- c) Market price distortions
- d) Estimating value of benefits
- e) Valuation of impacts on human health
- f) Social costs of greenhouse gases
- g) Estimating costs
- h) Discount rates

Request IR-6:

Page 17 of 38 of E1’s Evidence states: “To perform cost effectiveness testing of strategic electrification you must include the relevant benefits and costs. In the case of strategic electrification, the electric utility impacts become the primary costs and the non-utility impacts (other fuel savings and GHG emissions savings) become the primary benefits.”

- a) Do costs related to strategic electrification also include host customer costs, such as the cost of EV chargers?
- i. If so, please describe the types of host customer costs related to strategic electrification that have been included in the BCA test.
 - ii. If not, why not?

b) The definition of “demand-side management” in the *Public Utilities Act* includes, in s. 79A(b)(iv), “strategic electrification of energy end uses currently powered by fossil fuels in a manner that reduces overall greenhouse gas emissions and electricity costs”. Please explain how the proposed BCA ensures that any proposed strategic electrification reduces overall electricity costs. If it does not, how is the requirement that a proposed strategic electrification reduce electricity costs assessed?

Request IR-7:

On page 18 of 38 of E1’s Evidence, a hyperlink to the “National Energy Screening Project (NESP), National Standard Practice Manual (NSPM) for Benefit-Cost Analysis of Distributed Energy Resource” is provided:

- a) Please describe the “National Energy Screening Project” and its members.
- b) Page 18 notes that the design of the proposed BCA test adheres to the NSPM where possible. Please identify each specific item of the BCA test that does not adhere to the NSPM and explain why.
- c) The website referenced by the hyperlink states: “While the NSPM provides guidance on identifying *what* benefits and costs should be accounted for in a jurisdiction’s primary cost-effectiveness test, the “Methods, Tools and Resources (MTR)” handbook provides technical information on *how* benefits and costs of DER investments can be quantified (monetized or otherwise), with links to resources and tools.” Please explain how the MTR handbook has been used, or will be used, to quantify the benefits and costs associated with each specific measurement criteria/impact within the proposed BCA test.
- d) The website referenced by the hyperlink provides a “Database of Screening Practices (DSPs)” as a tool designed to help policymakers, regulators, and stakeholders understand how different states evaluate the cost-effectiveness of energy efficiency programs. Based on this database:
 - i. How many states in the database have formally adopted the use of the NSPM framework? (Please identify the related states)
 - ii. How many states in the database are currently using a Societal Cost Test (SCT) for DSM portfolios, programs or measures? (Please identify the related states and whether the test is applied at the measure, program or portfolio level)
 - iii. How many states in the database are currently measuring Societal “Resilience” impacts for their related BCA test? (Please identify the related states and whether the test is applied at the measure, program or portfolio level)

- 1 iv. How many states in the database are currently measuring Societal “Other
2 Environmental” (excluding GHG emissions) impacts for their related BCA test?
3 (Please identify the related states and whether the test is applied at the measure,
4 program or portfolio level)
- 5 v. How many states in the database are currently measuring Societal “Public Health”
6 Impacts for their related BCA test? (Please identify the related states and whether
7 the test is applied at the measure, program or portfolio level)
- 8 vi. How many states in the database are currently measuring Societal “Economic
9 Development and Jobs” Impacts for their related BCA test? (Please identify the
10 related states and whether the test is applied at the measure, program or portfolio
11 level)
- 12 vii. How many states in the database are currently measuring Societal “Energy Security”
13 Impacts for their related BCA test? (Please identify the related states and whether
14 the test is applied at the measure, program or portfolio level)
- 15 viii. How many states in the database are currently measuring Non-Utility System “Other
16 Fuels” impacts for their related BCA test? (Please identify the related states and
17 whether the test is applied at the measure, program or portfolio level.)
- 18 ix. How many states in the database are currently measuring Host Customer “Asset
19 Value” impacts for their related BCA test? (Please identify the related states and
20 whether the test is applied at the measure, program or portfolio level.)
- 21 x. How many states in the database are currently measuring Host Customer “Water
22 Cost” impacts for their related BCA test? (Please identify the related states and
23 whether the test is applied at the measure, program or portfolio level.)
- 24 xi. How many states in the database are currently measuring Host Customer “O&M
25 Cost” impacts for their related BCA test? (Please identify the related states and
26 whether the test is applied at the measure, program or portfolio level.)
- 27 xii. How many states in the database are currently measuring Host Customer
28 “Productivity” impacts for their related BCA test? (Please identify the related states
29 and whether the test is applied at the measure, program or portfolio level.)
- 30 xiii. How many states in the database are currently measuring Host Customer “Economic
31 Well-Being” impacts for their related BCA test? (Please identify the related states
32 and whether the test is applied at the measure, program or portfolio level.)

- xiv. How many states in the database are currently measuring Host Customer “Comfort” impacts for their related BCA test? (Please identify the related states and whether the test is applied at the measure, program or portfolio level.)
- xv. How many states in the database are currently measuring Host Customer “Amenity” impacts for their related BCA test? (Please identify the related states and whether the test is applied at the measure, program or portfolio level.)
- xvi. How many states in the database are currently measuring Host Customer “Health and Safety” impacts for their related BCA test? (Please identify the related states and whether the test is applied at the measure, program or portfolio level.)
- xvii. How many states in the database are currently measuring Host Customer “Empowerment” impacts for their related BCA test? (Please identify the related states and whether the test is applied at the measure, program or portfolio level.)
- xviii. How many states in the database are currently measuring Host Customer “Pride” impacts for their related BCA test? (Please identify the related states and whether the test is applied at the measure, program or portfolio level.)
- e) Please explain how the NSPM for Benefit-Cost Analysis of Distributed Energy Resource aligns with the Ontario IESO Cost Effectiveness Guide for Energy Efficiency.
- f) Beyond the NSPM for Benefit-Cost Analysis of Distributed Energy Resource, is E1 or its consultant aware of any other documents and/or practices upon which Utilities, Regulators and/or stakeholders use to assist in the development of DSM/DER BCA tests?
- i. If so, please describe each of these documents and/or practices and explain why E1 and its consultant opted not to use these in developing its proposed BCA test.

Request IR-8:

With respect to the NSPM for Benefit-Cost Analysis of Distributed Energy Resource:

- a) Please identify any Canadian jurisdictions that have adopted the NSPM as their standard approach to BCA for DSM or Distributed Energy Resources (DER).
- i. For each jurisdiction identified above, please explain how their application of the NSPM differs from E1’s proposal.
- b) Please identify the BCA methodology, other than the NSPM, that is being used by Canadian jurisdictions, and whether it is applied at the measure, program or portfolio standard. Is anyone basing their BCA on a version of the California Standard Practice Manual?

Request IR-9:

Please provide a summary of the feedback provided by the DSMAG regarding the final draft EFG report, as referenced on page 20 of 38 of E1's Evidence.

Request IR-10:

Table 4: NSPM BCA Guiding Principles

- a) Principle 5 identifies that the analysis should be forward looking and compared against a scenario without the Distributed Energy Resources (DER). Please explain why a scenario without DER should be the basis for comparison, as opposed to a scenario without another DSM activity/measure/program.

Request IR-11:

With regards to Table 6 on page 27 of 38 of E1's Evidence:

- a) Are there any Utility System Impacts not identified in Table 6 that are currently included in E1's TRC test?
 - i. If so, please identify each of these impacts.

Request IR-12:

Page 29 of 38 of E1's Evidence states: "As explained in the NSPM, best practices suggest that all impacts relating to a jurisdiction's policy goals and objectives should be included in a jurisdiction's BCA test."

- a) Is E1 or its consultant aware of any other documents and/or practices upon which Utilities, Regulators and/or stakeholders use to assist in the development of DSM/DER BCA tests that do not suggest all impacts relating to a jurisdiction's policy goals and objectives should be included in a jurisdiction's BCA test?
 - i. If so, please describe each of these documents and/or practices.
- b) The NSPM notes at page 27 of 302 that, "In analyzing portfolios of multiple DER types across a utility service territory, it is important to first establish a single primary cost-effectiveness test that can be used for all DER types. Then, it is useful to articulate the jurisdiction's DER planning objectives, which can include, for example, one or some combination of: implement all cost-effective DERs; implement the lowest-cost-effective DERs; maximize capacity benefits from DERs; encourage a diverse range of DER technologies; encourage customer equality; achieve GHG or electrification goals at lowest cost; and avoid unreasonable rate impacts." The NSPM then goes on to discuss how BCA

1 results for DER portfolios can be presented in ways that facilitate comparison across DER
2 types. Please confirm E1's understanding, or explain otherwise that, while the Board must
3 "evaluate the proposed cost-effective demand-side management at the portfolio level", the
4 Board retains the discretion to approve any portfolio, or any measure or program in a
5 portfolio, whether it satisfies the BCA test or not, based on its assessment of "planning
6 objectives" or any other factors it is required to or deems appropriate to consider.

7
8 **Request IR-13:**

9 Page 30 of 38 of E1's Evidence states: "The impact of changes in pipeline gas consumption are
10 based on commodity prices, and do not reflect gas utility system impacts. However, presuming
11 gas commodity prices are the largest contributor to total system impacts, they are an
12 approximation for use in the BCA test." As it relates to Eastward Energy customers, please
13 confirm that avoided gas costs related to DSM include not only the gas commodity cost, but also
14 the base energy charge and the transportation cost.

15 a) If not confirmed, please explain.
16

17 **Request IR-14:**

18 With regards to Table 7 on page 30 of 38 of E1's Evidence:

- 19 a) Please describe the environmental compliance costs that are embedded in the commodity
20 price.
21 b) Please describe the non-embedded environment and economic impacts reflected in the
22 Social Cost of Carbon.
23

24 **Request IR-15:**

25 Page 31 of 38 of E1's Evidence states: "These host customer impacts, as developed in the
26 DSMAG workshops, are quantified by EFG using a proxy adder method used in other jurisdictions
27 rather than quantifying a value stream for each separate impact." Further, Table 14 on page 45
28 of 68 of EFG's report, summarizes the recommended proxy values.

- 29 a) Please explain specifically how each recommended proxy value in Table 14 was
30 developed and why each is considered appropriate.
31 i. Please identify the proxy values used by each of the jurisdictions noted in Appendix
32 F of the EFG report.
33 b) Please describe the alternate methodology used to quantify a value stream for each
34 separate impact.

- c) How will E1 assess the accuracy of the proxy in the proposed evergreen process?
- d) Please explain how the proposed proxy adders facilitate the development of performance requirements for the identified benefits in the “Notes” column in Table 14.

Request IR-16:

Table 8: Host Customer Impacts, please elaborate on the following terms and definitions relating to energy efficiency:

- a) Asset Value
- b) O&M costs
- c) Productivity
- d) Economic well being
- e) Comfort
- f) Amenity
- g) Empowerment
- h) Pride

Request IR-17:

Please provide supporting empirical evidence demonstrating causation for the following Host Customer Impacts:

- a) energy efficiency investments and increases in business productivity in industries that operate in Nova Scotia.
- b) Energy efficiency investment and economic benefits
- c) Energy efficiency investment and health and safety

Request IR-18:

Table 9: Societal Impacts, please elaborate on the following terms and definitions relating to energy efficiency:

- a) Resilience
- b) Other Environmental
 - i. Please differentiate between Greenhouse Gas Emissions
- c) Public Health
- d) Energy Security

Request IR-19:

Please provide supporting empirical evidence demonstrating causation for the following Societal Impacts:

- a) energy efficiency investments and changes in medical outcomes and costs.

Request IR-20:

- a) Please cite the source for the cost of carbon used in the BCA.
- b) Please explain how the proxy for the host customer was selected and measured.
 - i. Please describe how the proxy is estimated and applied in the BCA.
- c) Please explain why a 2% discount rate on societal and GHGs is appropriate for Nova Scotia.
 - i. Table G-1 in Appendix A on page 278 of 302, provides a list of Discount Rates, all of which are American. Has E1 applied Canadian discount rates?
 - a. If Canadian discount rates are not used in the BCA, please explain why.

Request IR-21:

Table 10: Impact Categories for BCA Test identifies that Impacts Measured for Gas is embedded in Other Fuels, Resilience is embedded in Host Customer, and that Public Health is embedded in another GHG Emissions. Please confirm that these measures are listed for presentation purposes.

- a) If confirmed, please explain why they are listed.

In Reference to Appendix A, Mr. Hill's Evidence: IR-22 to IR-25

Request IR-22:

Page 8 of 18 of Mr. Hill's Evidence states: "For the gas system, only gas commodity costs were considered. The gas utility system non-commodity impacts were not recommended for quantification for the new jurisdictional test. Additional data on gas system costs would be required to quantify the non-commodity gas system impacts." Please describe the additional data on gas system costs that would be required to quantify the non-commodity gas system impacts.

Request IR-23:

Page 8 of 18 of Mr. Hill's evidence notes that criteria air pollutant non-utility impacts for the proposed BCA test are based on modelling of estimated health impacts for the New England region. Are there any reasons to believe the potential health impacts in Nova Scotia could be different than those in the New England region? Please explain.

Request IR-24:

With regards to Table 2 on page 11 of 18 of Mr. Hill's evidence:

- a) Please provide the names of the DSMAG organizations that provided completed homework assignments to inform the find outlined in Table 2.
 - i. Please provide a copy of the completed homework assignments for each of these organizations.
- b) How many organizations are members of the DSMAG working group?

Request IR-25:

Table 3 on Page 12 of 18 of Mr. Hill's Evidence: Data Sources and Application in Developing Recommended Nova Scotia Test:

- a) For the Utility System Impact "Program Administration and Incentives", the Application in Report and Illustrative Examples states "EFG made assumptions about program administration and direct incentive costs."
 - i. Please elaborate on the assumptions and their application in the BCA.
- b) For the Non-Utility Impacts "Other Fuels", the Data Sources/References explains that the carbon price for fuel oil and gas is removed. Why?
 - i. Please provide the future price trends for fuel and the current costs as provided by the US Energy Information Administration to the current prices for these fuels in Nova Scotia.
 - a. Please explain any adjustments made to the US Energy Information Administration fuel costs.
- c) For the Host Customer Impacts "Measure Costs", the "Application in Report and Illustrative Examples" explains EFG made placeholder assumptions on costs and incentive levels. Please explain each of the placeholder assumptions on costs and why it was necessary to make assumptions on E1 incentives.

d) For the Host Customer Impacts “Host Customer Non-Energy Benefits”, “Data Sources/References” indicates that proxy values based on energy benefits or measure costs are used.

i. Please list the measure costs used.

ii. Please explain why a percent of energy benefits makes a reasonable proxy.

a. Have the energy benefits been adjusted to avoid double counting of by applying them to the Host Customer Non-Energy benefits?

In Reference to Appendix B EFG Report: IR-26 to IR-46

Request IR-26:

Please provide the proposed BCA in excel format with cells intact and worksheets unprotected. Additionally, provide references for each measure, with empirical evidence that supports the link between the benefit and associated cost.

Request IR-27:

Page 8, under Non-Energy benefits states “If host customer benefits are not included in a jurisdictional test, then the host customer costs should be excluded.”

a) Please describe the host customer costs and if they include costs incurred by E1.

b) Are host customer benefits assumed to be the same across E1 programs?

Request IR-28:

Page 8, under Not Material explains that some outcomes that don’t produce a large enough effect are excluded from the BCA. Please identify and briefly describe the outcomes/impacts identified by E1/EFG/DSMAG that have been excluded for not producing a large enough effect?

Request IR-29:

With regards to Table 2 on page 13 of 68 of the EFG Report:

a) Please describe any initiatives that E1 currently has underway or is considering related to Distributed Generation (DG).

b) Please describe any initiatives that E1 currently has underway or is considering related to Distributed Storage (DS).

c) Please describe any initiatives that E1 currently has underway or is considering related to Electric Vehicles (EV).

- d) Please describe any initiatives that E1 currently has underway or is considering related to Building and Industry Electrification (BE).

Request IR-30:

Table 4: Non-Utility Impacts Consistent with Nova Scotia Policy Goals in the Notes for Econ Devt/Jobs state that these impacts should be separate from the BCA calculations to avoid double counting. Please describe how E1 identifies the impacts that should be separate from the BCA to avoid double counting.

Request IR-31:

Text Box 1: Summary of Key EFG Recommendations item 3) states that actual avoided capacity cost stream should have a planning reserve margin adjustment. It also states that constrained and unconstrained locations can be used to estimate costs for transmission and distribution, along with cost growth assumptions.

- a) Please explain this avoided capacity adjustment as it relates to E1's costing and estimation of costs and benefits and the source for this data.
- b) Please describe the constrained and unconstrained transmission and distribution locations that E1's incentives and programs influence.
- c) Please explain the basis for which E1 plans to estimate cost growth for transmission and distribution.

Request IR-32:

Text Box 1: Summary of Key EFG Recommendations item 6) makes reference to an Appendix F and item 7) refers to Appendix C. Please provide the excel versions of the appendices at the end of Appendix B where applicable, with cells intact and worksheets unprotected.

Request IR-33:

Text Box 1: Summary of Key EFG Recommendations item 8) recommends using benefit per kWh for local non-greenhouse gas air pollutants using estimates from the US Environmental Protection Agency for New England.

- a) Please list all local non-GHG pollutants in Nova Scotia and describe the connection to E1 incentives and programs.
- b) Please explain the appropriateness of using local non-GHG pollutant levels in the BCA of E1's portfolio.

- 1 c) Please describe the local non-GHG pollutant levels in New England, in terms of source
2 and measure.
- 3 d) Please explain the appropriateness of using estimates from New England.
4

5 **Request IR-34:**

6 Text Box 1: Summary of Key EFG Recommendations item 11) states that secondary tests are
7 not meant to be used in a sequential fashion or as a replacement of the recommended primary
8 test. Please elaborate on this recommendation and application of the BCA as propose and how
9 would secondary tests function in Nova Scotia given the evaluation of the cost-effective demand-
10 side management at the portfolio level?
11

12 **Request IR-35:**

13 Please confirm that Table 5: Illustrative Example of Recommended Nova Scotia Test, provides
14 only the summary of the benefits associated with 1,000 Heat Pumps Replacements in Program
15 Year 2026. If the BCA test is and methodology is approved by the Board, does E1 intend to
16 provide a more detailed analysis demonstrating how each of the estimated costs and benefits are
17 calculated?
18

19 **Request IR-36:**

20 Page 20 describes the example in Table 5 as showing that the cost effectiveness of the 1,000
21 heat pump replacements is influenced by which fuel is displaced.

- 22 a) Are the costs to E1 for heat pump incentives and programs limited to Financial Incentives
23 and Program Administration in Table 5?
- 24 i. If not, please identify all costs incurred by E1 for the 1,000 heat pump replacements
25 in this example.
26

27 **Request IR-37:**

28 Table 6: Illustrative Example Present Value Benefits, Costs and Ratios, provides the present
29 value of the heat pump replacements. Not limited to this table, how many years will the costs and
30 the benefits be discounted over? Please identify the years for each impact.

Request IR-38:

Page 36, Credit and collections, highlights that NS Power hasn't found a change for costs associated with delinquent accounts, disconnection and reconnection costs. Why does E1 consider it appropriate to include this measure attributable to general or income targeted DSM?

a) If NS Power does see a reduction in delinquent accounts, disconnection and reconnection costs, how will E1 determine the amount of costs saved are due to DSM and not due to the Customer Energy Management system bill alerts and the outcomes from the Low-Income Working Group or other non-DSM program?

i. Given that Credit and Collection are typically associated, although not limited to those customers with low incomes, and that there is a greater likelihood for these customers to rent their homes, please provide the reasons that E1 considers its DSM incentives and programs are able to reduce Credit and Collection expenditures in a significant way.

Request IR-39:

Page 36, Resilience, measures if a DER can help the electric system recover from a catastrophic event. Please list the incentives and programs that E1 offers that provide resilience value to the electric system.

Request IR-40:

Table 9 identifies the impacts included in the BCA. Please explain the reasons that E1 considers the effects from DSM on Transmission and Distribution are significant enough to be included.

Request IR-41:

Table 13 in Appendix B lists the Host Customer Impacts. How does E1 propose to quantify the following:

- a) Transaction Costs
- b) Risks
- c) Resilience
- d) Productivity
- e) Comfort
- f) Amenity
- g) Empowerment
- h) Pride

Request IR-42:

In reference to Table 14, please provide empirical evidence demonstrating cause between the measure type and the customer segment.

Request IR-43:

With regards to Table 15 on page 47 of 68 of EFG's report, please explain what is meant by "weatherization".

Request IR-44:

Table 17: Societal Impacts lists Energy Security which is described as changes in energy independence. Please elaborate on this description and link to E1's incentives and program services.

Request IR-45:

Page 51 suggests that because Nova Scotia and New England have similar geographies, New England is a reasonable substitute for Nova Scotia with respect to air quality public health benefits. Please elaborate on how the measures from New England are appropriate with respect to the benefit per kWh for air pollutants. Please ensure to provide comparisons with rates of chronic disease associated with air pollutants, public health investments and the sources and levels of air pollution.

Request IR-46:

Page 58 notes that the cost of carbon is based on December 2022 updates from Environment Canada. Given that Canada has effectively abolished the federal carbon tax system in April 2025. Does E1 propose to change this measure?