

Our File: 254441

September 4, 2025

Nova Scotia Energy Board
3rd Floor, 1601 Lower Water Street
Halifax, Nova Scotia
B3J 3S3

Attention: Crystal Henwood, Regulatory Affairs Office / Clerk of the Board

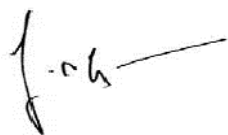
Dear Ms. Henwood,

Re: M12282 EfficiencyOne Application for approval of a New Benefit-Cost Analysis Test for Evaluating Demand Side Management Plans

Enclosed please find rebuttal evidence on behalf of EfficiencyOne, including Appendix "A" Energy Futures Group rebuttal evidence, to be filed in the above noted matter.

I trust you will find all in order.

Yours very truly,



James R. Gogan

cc. Matter M12282 Participants