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Our File: 254441

October 14, 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 Closing Submissions on behalf of EfficiencyOne to be filed in the above
noted matter.

I trust you will find all in order.

Yours very truly,

A handwritten signature in black ink, appearing to read "J. R. Gogan", with a long horizontal line extending to the right.

James R. Gogan

cc. Matter M12282 Participants