

December 11, 2025

Crystal Henwood  
Clerk of the Board  
Nova Scotia Energy Board  
1601 Lower Water Street, 3rd Floor  
Halifax, NS B3J 3S3

**Re: M12451 2026-2027 General Rate Application - Hearing Logistics**

Dear Ms. Henwood:

Nova Scotia Power (“NS Power” or the “Company”) writes to request confirmation of its proposed approach to presenting expert evidence at the upcoming hearing of the Company’s 2026-2027 General Rate Application (“GRA”). As outlined in the Company’s letter of December 9, 2025, NS Power will present four panels, three of which include external experts.

To ensure the evidentiary record is complete, NS Power proposes that each expert is permitted to provide an oral response to the evidence filed by Board Counsel’s consultants, including any areas of agreement, disagreement, or modification.

The Amended Hearing Order issued October 20, 2025, does not provide opportunity for NS Power to ask information requests or to file written rebuttal evidence, unless leave is sought to do so. It is NS Power’s understanding that such a process was developed in order to achieve the scheduled January 7, 2026 hearing date and in acknowledgement of the comprehensive Settlement Agreement with customer representatives. NS Power’s proposal is in keeping with this intention as it allows for a complete record before the Board, but in an efficient manner that does not require the time and procedural steps required to submit written rebuttal evidence.

While NS Power acknowledges that its request is a departure from typical Board process, it believes it is appropriate to ensure a complete record is before the Board in this modified process, particularly given the existence of the Settlement Agreement.

Such an approach, while a departure from typical Board process, is not without precedent and was used in the hearing of the 2023-2024 GRA when Mr. William Marshall provided

out of process written rebuttal evidence in his filed opening statement and NS Power witnesses provided a response in oral direct evidence.

Furthermore, in this instance, as the proposed testimony will relate solely to the evidence of Board Counsel's consultants and there is a comprehensive Settlement Agreement with customer representatives, NS Power does not expect that any participant will be prejudiced by this approach.

For these reasons, NS Power respectfully asks the Board to confirm that its experts may provide an oral response to Board Counsel's evidence, as part of their direct testimony.

Yours truly,

A handwritten signature in dark ink, appearing to read "J. Power".

Jennifer Power  
Senior Counsel, Regulatory Affairs