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April 30, 2026

VIA WEB PORTAL

VIA EMAIL

Crystal Henwood, Clerk of the Board
Nova Scotia Energy Board
1601 Lower Water Street, 3rd Floor
P.O. Box 1692, Unit "M"
Halifax, NS B3J 3S3

Dear Ms. Henwood:

Re: M12600 - Minister of Energy - Accountability for Nova Scotia Power

This is further to the Board's request for comments on the objections Nova Scotia Power has raised over the scope of some of the information requests that have been filed in its matter. Nova Scotia Power argues that certain of the IRs filed by the Small Business Advocate, the Consumer Advocate and intervener David MacLeod are not relevant to this proceeding and would be more properly considered in the related matter, M12273.

The Consumer Advocate submits the Board should not be overly rigid in its division of the matters to be dealt with in the two proceedings.

In its letter of February 6, 2026, the Board described the scope of M12273 as "the more technical aspects of the cyber security incident" while M12600 would be devoted to "Nova Scotia Power's customer relations, billing practices and impacts to Nova Scotia Power's business operations and regulatory requirements stemming from the cyber security incident."

However, the Board has also recognized that there will inevitably be a certain amount of overlap between the two matters and that a single issue could have both technical and non-technical components; Board letter, March 25, 2026, M12600.

The Consumer Advocate is concerned that rigid separation of the technical and non-technical aspects of a question between the two proceedings could threaten the transparency and intelligibility of the response.

Three of the questions posed by the Consumer Advocate about which Nova Scotia Power is objecting arise from exhibit N-3, the cyber security Incident Report Nova Scotia Power produced on December 22, 2025. They concern the actual methods by which an unauthorized third party gained access to its information systems and the measures taken to prevent a recurrence of those events; IR-7, b), c), d) (CA).

Clearly those questions could be answered in a highly technical way. But, the responses could also help illuminate Nova Scotia Power's governance and risk management processes and its compliance with regulatory and reporting obligations, matters that squarely fall within the issues to be explored in M12600.

Nova Scotia Power also objects to several questions derived from the Incident Report, by the Small Business Advocate, involving the Company's adherence to industry standards for cyber security, whether its detection systems worked as expected and the extent to which its cyber security systems were subject to review.

The answers to those questions are central to an understanding of the events that are broadly described as the cyber security incident. They are directly relevant to the impact the incident had on the customers and business operations of Nova Scotia Power. Extracting them from M12600, as Nova Scotia Power is requesting, could impair the ability of the Board to explain the cyber security incident to the customers of Nova Scotia Power in this proceeding.

The two matters, M12273 and M12600 are intended to have a different focus. However, the separation between them is not absolute. The considerations in one matter may be relevant to the conclusions reached in the other. The Board should respond to the objections of Nova Scotia Power through this lens.

The Consumer Advocate thanks the Board for the opportunity to provide these brief comments.

Yours truly,
PINK LARKIN



David Roberts, on behalf of
Consumer Advocate
DJR/aw