Nova Scotia POWER
An Emera Company

PO Box 910 | Halifax, Nova Scotia | Canada | B3J 2W5

May 8, 2026

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

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

Dear Ms. Henwood:

Nova Scotia Power Inc. (NS Power) is writing further to the information requests (IRs) received in connection with the above-noted matter, which were submitted by April 22, 2026, including those received from Mr. David MacLeod on April 9, 2026.

The issues to be addressed in M12600 are set out in the Final Issues List, provided by the Board on March 25, 2026 and include the following:

1. Privacy policies and procedures development, implementation, and adherence, including, but not limited to:
    i. Privacy training and percentage of staff that completed privacy training;
    ii. Policies for receiving and responding to privacy complaints or inquiries;
    iii. Privacy breach response plan;
    iv. Retention and destruction policies.

2. Governance and risk management processes addressing privacy risks.

3. Reporting to regulators, notification to affected individuals, management and communication.

4. Collection and retention of customer information (including what type of personal information was collected, for what purpose).

5. Measures implemented to mitigate risk to customers from fraud and identity theft following the cybersecurity incident.

6. Whether any third-party service providers were involved in the breach and if yes, whether there were data sharing agreements in place with them.

7. The impact of the cybersecurity incident on Nova Scotia Power's ability to accurately bill customers, including alternative measures considered for billing customers, billing estimates and associated data usage, and seasonal adjustment logic.

8. Policies for receiving and responding to billing complaints or inquiries.

9. The impact of the cybersecurity incident on NS Power's ability to accurately measure and bill customers under rate designs or who use equipment that is particularly dependent on the need for real or near-real time measurements, such as:
   i. Time of use/day rates;
   ii. Net-metering billing arrangements;
   iii. Single-phase meters without a physical demand reset feature for demand
   billing customers.

10. Communications with customers relating to cybersecurity related issues.

11. Business and regulatory impacts, including:
   i. Continuing impacts of day-to-day operations;
   ii. Bill payments to third parties;
   iii. Regulatory proceedings;
   iv. Planning and transition to IESO Nova Scotia

Conversely, the issues to be addressed in M12273 are set out in the Board's February 6, 2026 correspondence in relation to that matter and include the following:

a. NS Power's cybersecurity assets and systems before the attack
b. NS Power's cybersecurity policies and plans, and their implementation
c. NS Power's cybersecurity training before the attack
d. NS Power's technical response to the attack
e. NS Power's technical recovery actions, including technical issues relating to its third-party payment processing and customer billing systems
f. NS Power's enhancements, strategies and measures implemented or proposed for its cybersecurity assets and systems, policies, plans and training, after the cybersecurity incident

Having reviewed Mr. MacLeod's IRs in the context of the foregoing, NS Power submits that, but for those identified specifically below, the IRs filed by Mr. MacLeod are not within the scope of M12600 and are therefore not relevant to the proceeding (Rule 16(3)(a) of the Board Regulatory Rules).

Indeed, the topics addressed in these IRs are more appropriately addressed within the scope of M12273. Many of these issues are currently under review by MNP Digital, who has been engaged by the Board to assist in reviewing these matters. As previously noted by the Board in its March 25, 2026 letter, where the substance of issues are currently being addressed in a separate proceeding it is in agreement that those issues do not require "concurrent reviewing of these measures in a parallel proceeding under M12600."

Of the IRs filed by Mr. MacLeod, NS Power is of the view that the following are within the scope of and relevant to M12600 and NS Power will endeavor to provide responses:

- IR C-4(a)-(b)
- IR D-1(a)-(c)
- IR D-2 (c)
- IR D-3(a)
- IR E-2(a)(ii)-(iii)

(collectively, the "Listed IRs")

With the exception of the Listed IRs, all of the remaining IRs filed by Mr. MacLeod are outside the scope of M12600 and are therefore not relevant for this proceeding.

In addition, certain of the IRs filed by the Small Business Advocate (SBA), and the Consumer Advocate (CA) are also not within the scope of M12600, as they are more appropriately addressed by the technical proceeding under M12273.

More specifically, NS Power submits that the following IRs filed by the Small Business Advocate on April 22, 2026 are outside the scope of M12600:

- SBA IR-6
- SBA IR-7
- SBA IR-8
- SBA IR-13
- SBA IR-18

NS Power also submits that the IR-7(b) – (d) filed by the Consumer Advocate on April 22, 2026 is outside the scope of M12600.

Collectively, the IRs submitted by Mr. MacLeod (other than the Listed IRs) and the above-noted IRs submitted by the SBA and the CA are not within the scope of M12600 (Out of Scope IRs). While NS Power expects that topics addressed in certain of the Out of Scope IRs may be relevant to M12273 (and indeed, are currently under examination by MNP), it reserves its right to further assess and make submissions as to their relevance or the applicability of other grounds set out in Rule 16(3), if necessary or otherwise appropriate at that time.

Yours truly,

Blake Williams
VP, Legal and Regulatory