

September 25, 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 –
Counsel Proposal re Remaining Process Steps**

Dear Ms. Henwood:

As directed by the Board at the conclusion of the oral hearing in M12600, the parties have had an opportunity to confer regarding the remaining process steps. With a view to promoting regulatory efficiency and assisting the Board in implementing the two-part hearing process it has established, the parties have considered an approach that would permit submissions on all issues at this stage while recognizing that certain issues may be more appropriately determined once the evidentiary record in M12273 is complete to present to the Board. The proposed distinction is not intended to predetermine the scope of the Board's findings or ultimate conclusions. Rather, it is offered as a potential framework for the Board's consideration in managing the relationship between the two proceedings.

Issues that may be capable of conclusion in M12600

The parties considered that the following issues may be capable of being addressed on the current record, without requiring findings regarding the technical characteristics of NS Power's systems or the cyberattack itself:

- **Issue 1(i)-(iii):**
 - 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.
- **Issue 3:** Reporting to regulators, notification to affected individuals,

management and communication.

- **Issue 5:** Measures implemented to mitigate risk to customers from fraud and identity theft.
- **Issue 7:** Billing impacts.
- **Issue 8:** Billing complaints and inquiries policies.
- **Issue 9:** Impacts on time-of-use rates, net metering, demand billing, etc.
- **Issue 10:** Customer communications.

Issues that may be more appropriately addressed following M12273

The parties considered that the following issues may be more closely connected to evidence regarding the nature of the cyberattack and privacy breach and therefore may be better informed by the complete evidentiary record in M12273:

- **Issue 1(iv):**
 - iv. Retention and destruction policies.
- **Issue 2:** Governance and risk management processes addressing privacy risks.
- **Issue 4:** Collection and retention of customer information.
- **Issue 11:** Business and regulatory impacts.

Potential Scope of Outcomes in M12600

If the Board directs that the scope of proceeding M12600 be limited to matters that can appropriately be resolved on the current record, the parties would like to confirm with the Board that M12600 would not be the forum for any findings related to prudence or the imposition of penalties, as such determinations should only be made, if at all, after the Board has received all potentially relevant evidence through M12273. Further, any findings on overlapping issues would ultimately be informed by the complete evidentiary record developed in M12273. Notwithstanding this, parties would remain free to make submissions regarding other potential outcomes in relation to issues that are capable of being concluded within M12600.

Timing of Submissions

The parties propose the following schedule for the Board's consideration:

- **November 6, 2026** - Closing submissions.
- **November 20, 2026** - Reply submissions.

The parties thank the Board for the opportunity to confer on a path forward and respectfully submit the foregoing for consideration. We hope these proposals are of assistance to the Board in finalizing the remaining process steps.

September 25, 2026
C. Henwood

Yours truly,

A handwritten signature in blue ink, appearing to read "J Power", is positioned above the printed name.

Jennifer Power
Director Regulatory