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January 20, 2026

Ms. Crystal Henwood
Regulatory Affairs Officer / Clerk
Nova Scotia Energy Board
3rd Floor, 1601 Lower Water Street
P.O. Box 1692, Unit "M"
Halifax, NS B3J 3P6

RE: IESO Nova Scotia 2026/2027 Revenue Requirement Application

Dear Ms. Henwood:

On behalf of the Independent Energy System Operator of Nova Scotia (the "**IESO Nova Scotia**"), please find enclosed the Notice of Application and supporting exhibits in respect of IESO Nova Scotia's 2026/2027 Revenue Requirement Application (the "**Application**"), filed pursuant to the *More Access to Energy Act*.

The Application seeks the Nova Scotia Energy Board's (the "**Board**") review and approval of the following:

1. IESO Nova Scotia's proposed 2026/2027 revenue requirement; and,
2. IESO Nova Scotia's proposed Net Revenue Requirement Deferral and Variance Mechanism.

In addition, IESO Nova Scotia seeks immediate temporary financial relief pursuant to the details described in Exhibit D-1 of the Application. IESO Nova Scotia respectfully requests that the Board issues an Order granting the requested temporary relief no later than February 27, 2026.

If further information is required by the Board to issue an Order granting the requested temporary financial relief, or otherwise, please do not hesitate to contact me.

Yours very truly,

A handwritten signature in blue ink, appearing to read "David A. Luther", written over a light blue diagonal line that spans the width of the page.

David A. Luther

Enclosure