



March 10, 2026

Ms. Crystal Henwood
Regulatory Affairs Officer/Clerk
Nova Scotia Utility and Review Board
1601 Lower Water Street, 3rd Floor
P.O. Box 1692, Unit "M"
Halifax, NS B3J 3S3

Re: M12663 - IESO Nova Scotia 2026/2027 Revenue Requirement and Fee Application - Responses to Information Requests

Dear Ms. Henwood:

On January 20, 2026, the Independent Energy System Operator of Nova Scotia (IESO Nova Scotia, IESO) submitted its 2026/2027 Revenue Requirement and Fee Application (Application) to the Nova Scotia Energy Board (NSEB, Board). The NSEB subsequently issued a Hearing Order establishing Information Requests (IR) from intervenors and Board Counsel's consultant to the IESO on February 17, 2026, with responses due March 10, 2026.

On February 17, 2026 IRs were received from the NSEB, Board Counsel consultant Doane Grant Thornton (DGT), the Consumer Advocate (CA), the Small Business Advocate (SBA), the Industrial Group (IG), and Port Hawkesbury Paper (PHP). The IESO's responses to the IRs are enclosed herein.

Several IRs include one or more of the following categories of confidential information:

- Commercially Sensitive Cost Information
 - To protect value for electricity customers and mitigate the risk of prospective proponents having access to the information contained in this Application, and maintain good business relations with vendors, this information is confidential.

The more a supplier is aware of IESO Nova Scotia's specific requirements, budgets, forecasts, or a competing vendor's costs, the better the supplier's ability to obtain the highest price, reduce competition and ultimately increase the cost for IESO Nova Scotia which will be passed onto customers. The cost of such transparency is not always immediately evident. Information from regulatory proceedings can provide competitive advantages over other suppliers, and that could be advantageous in bidding or negotiation. Higher prices, or

avoidable contractual constraints, will result in unnecessarily higher costs to customers.

IESO Nova Scotia seeks to keep the terms and conditions of suppliers pricing and arrangements confidential from their other customers or potential competitors. This prevents competitors from using the information to gain a competitive advantage. This is equally true for IESO Nova Scotia, which desires to protect its ability to acquire services and equipment on the most competitive terms. Those “best” terms may not be available if there is a risk that they will be disclosed to the customers or competitors of the supplier.

Since IESO Nova Scotia’s costs will ultimately be passed onto electricity customers, the maintenance of confidentiality for this item is to the direct benefit of those customers.

- Third Party Proprietary Information
 - This is information belonging to third parties for which those third parties have asserted confidentiality over proprietary cost and technical information.
- Personal Compensation Information
 - Good human resource practices and privacy legislation require the IESO to protect certain confidential personnel information and documentation from disclosure. Information relating to salaries, either individually or in aggregate, that can identify an employee’s salary is confidential.

The following IR responses include confidential information.

IR/Attachment	Description	Confidentiality Category	Partial/Full/Board Only
NSEB IR-1 Att 1	Financial Model	Commercial sensitivity	Excel: Full PDF: Partial
NSEB IR-21	Personal compensation information	Personal compensation information	Partial
NSEB IR-29	KMPG Tax Opinion	Third party proprietary	Full
IG IR-1 Att 1	Bank Statement	Commercial sensitivity	Full
IG IR-1 Att 4	Payroll Record	Commercial sensitivity	Full
IG IR-1 Att 6	Provincial Line of Credit Agreement	Commercial sensitivity	Full
IG IR-5 Att 1	RBC document	Third party proprietary and	Full

		commercial sensitivity	
IG IR-9 Att 1 - 4	Insurance Policies	Commercial sensitivity	Full
IG IR-22	Software licensing costs	Commercial sensitivity	Partial
IG IR-24	Provincial Line of Credit details	Commercial sensitivity	Partial
CA IR-1	IBM Contract Cost	Third party proprietary and commercial sensitivity	Partial
CA IR-1 Att 2	Consulting Procurement Evaluation	Commercial sensitivity	Partial
CA IR-1 Att 3	IBM Contract	Third party proprietary and commercial sensitivity	Partial
CA IR-1 Att 4	IBM Proposal	Third party proprietary and commercial sensitivity	Partial
CA IR-7	Software costing details	Commercial Sensitivity	Partial
CA IR-7 Att 1	Web Hosting Procurement Evaluation	Commercial sensitivity	Partial

In accordance with Board Rule 12, IESO Nova Scotia respectfully requests NSEB approval of the confidentiality of the information in the aforementioned IRs and attachments. The IESO also requests Board approval of the attached Confidentiality Undertaking (CU).

Kind regards,



Mark Peachey
Director, Regulatory Affairs
IESO Nova Scotia