E1 Responses to Consumer Advocate (CA) Information Requests
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Request IR-01:

Reference: 2027-2031 DSM Plan Application, Exhibit E-1, Evidence ("Evidence"), p. 1.

"The Preferred Plan is one which will provide the benefits of DSM at an affordable cost, appropriate to the economic challenges being faced by Nova Scotians today. Consistent with the NSEB's determination that the statutory purpose of DSM is to reduce electricity costs for customers and recognizing the significant cost-of-living pressures currently facing Nova Scotia households and businesses, the Preferred Plan prioritizes short-term affordability and ratepayer value by ensuring electricity costs are reduced in both the near-term and long-term."

(a) What economic circumstances would need to be in place to allow for more DSM investment?

(b) Does E1 agree that more DSM spending reduces bills even more and make energy costs more affordable? Why or why not.

Response IR-01:

(a) Please refer to EfficiencyOne's (E1) response to NSEB IR-03 (a).

(b) E1 agrees that increased spending on DSM will help lower participants' bills and/or allow more customers to participate in DSM and benefit from reduced energy bills. In the context of near-term affordability and rate impacts, the main concern is for non-participants—those who may experience higher rates due to DSM spending but do not receive the associated energy savings benefits.

Request IR-02:

Reference: Evidence, page 27, line 19-20.

Please provide, in MS Excel format, the inputs and results for E1's IRP scenario modeling efforts.

Response IR-02:

Please refer to Attachment 1 of this IR response.

Request IR-03:

Reference: Evidence, page 27.

> **"… For the period of 2027–2031 the level of energy savings in the IRP is 683.1 GWh, 123.9 MW of demand savings, and 44.3 MW from demand response (excluding rates – CPP & TVP).**
>
> **[…]**
>
> **The energy savings levels modelled in E1's early modelling scenarios (Round 1-2, 2026-2030 DSM) aligned with these levels, reflecting a balance of energy savings that would continue to move toward optimal levels of DSM while also being deliverable and in the best interest of ratepayers.**
>
> **However, feedback received from DSMAG members following these initial modelling rounds highlighted concerns primarily focused on short-term affordability. E1 modelled in Round 2 two energy efficiency scenarios that were responsive and addressed DSMAG member concerns with lower investment levels. For informational purposes, E1 also modelled a third scenario that reflected energy savings levels consistent with the IRP. The IRP scenario was purposely designed with the goal of achievability. The IRP scenario as modelled was cost effective, demonstrating energy efficiency continues to remain a lower cost than supply side options. E1's Preferred Plan has prioritized short-term affordability considerations as compared to longer-term considerations as represented in the IRP scenario. The proposed energy savings of 435.4 GWh represents 64 percent of the IRP target. This approach is not inconsistent with IRP direction. The IRP identifies optimal levels of**

DSM over a long-term planning horizon (i.e. 25 years). E1's Preferred Plan maintains a trajectory toward the IRP's long-term savings levels while prioritizing short-term affordability consideration for the period of 2027–2031 given the current economic context."

(a) Please identify which DSMAG members provided feedback that highlighted concerns primarily focused on short-term affordability, and specifically identify the feedback that was provided.

(b) Please explain how only achieving 64 percent of the IRP target is "not inconsistent with IRP direction" and "maintains a trajectory toward the IRP's long-term savings levels."

(c) Does E1 expect that future program years will capture the gap in savings between the IRP scenario and the proposed scenario?

(d) How much additional supply will need to be acquired or not retired by failing to achieve IRP level of savings?

(e) Does E1 anticipate that the gap in savings between the IRP scenario and proposed scenario could increase the risk of customers paying higher rates under future DSM plans to close the gap?

(f) How much additional lifetime GHG emissions reductions would result from the IRP savings levels compared to E1's Preferred Plan?

Response IR-03:

(a) Please refer to EfficiencyOne's (E1) response to NSEB IR-16. In addition, individual *without prejudice* meetings were held with various DSM Advisory Group (DSMAG) members outside of formal DSMAG sessions to better understand their comments and positions and to attempt to align interests in the development of the 2027–2031 DSM Plan for submission before the Nova Scotia Energy Board.

(b) Please refer to E1's response to part (g) of Synapse IR-10.

(c) Please refer to E1's response to part (g) of Synapse IR-10.

(d) Please refer to E1's response to part (g) of Synapse IR-10.

(e) Please refer to E1's response to part (g) of Synapse IR-10.

(f) Please refer to Table 1 in this IR response.

Table 1: First-Year and Lifetime CO2e Savings Comparison between 2027–2031 Preferred DSM Plan Energy Efficiency Scenario and 2027–2031 Integrated Resource Plan (IRP) Energy Efficiency Scenario

	2027-2031 Preferred Plan – Energy Efficiency Scenario	2027-2031 IRP Energy Efficiency Scenario	Variance Between IRP Scenario and Preferred Plan
First-Year CO_2e Savings (kt)	68	97	29
Lifetime CO_2e Savings (kt)	378	558	180

Request IR-04:

Reference: Evidence, p. 30 and Table 3

"The 2023–2025 DSM Plan positioned demand response as a development and learning phase, with a focus on identifying effective program pathways and refining operational delivery for initiatives such as Eco Shift. This approach reflects the typical evolution of residential demand response programs across North America."

(a) E1 provides information pertaining to three jurisdictions. Please confirm whether E1 considered evolution of residential demand response programs in any other jurisdictions, and if so, provide comparable details for each such jurisdictions as is provided in Table 3.

Response IR-04:

(a) EfficiencyOne (E1) did not undertake an extensive cross-jurisdictional review of residential demand response ("DR") programs beyond the jurisdictions identified in Table 3 of E1's Evidence. This was largely due to the limited publicly available information available across most jurisdictions regarding detailed residential DR program performance, economics, operational methodologies, and long-term program evolution.

E1 notes that public reporting on residential DR programs varies significantly between jurisdictions and is often limited to high-level participation metrics or summary program results, making detailed comparative analysis challenging. In many cases, publicly available information is insufficient to support meaningful one-to-one comparisons across jurisdictions.

Even in jurisdictions included in Table 3 of E1's Evidence, portions of the comparative information were informed through direct discussions with jurisdictional program administrators and system operators, rather than solely through publicly available reporting. For example, E1's Ontario comparison was supported through direct discussions with the Ontario Independent Electricity System Operator ("IESO") regarding the evolution and operational experience of its residential DR offerings.

While E1 did review select publicly available examples and market developments outside the jurisdictions included in Table 3 - including information from the Massachusetts EEAC evaluation library and California CALMAC study reports referenced in Table 3 - the available information was generally insufficient to support the level of detailed comparative analysis provided for the three jurisdictions in Table 3. Notwithstanding these limitations, the broader publicly available information reviewed generally reinforced the overarching findings identified in Table 3, namely that:

- residential DR programs typically require several years to mature and achieve scale;
- participation and performance tend to improve over successive program seasons;
- customer acquisition costs generally decline as market familiarity and OEM partnerships expand; and
- long-term program value improves as installed capacity grows relative to fixed platform and operational costs.

Accordingly, Table 3 focused on jurisdictions where sufficient publicly available information and relevant program experience existed to support a more meaningful comparison to the Nova Scotia context. As noted in the Evidence, these jurisdictions illustrate the typical evolution of residential DR programs across North America and provide useful directional context for the expected maturity trajectory of E1's Eco Shift program, even where direct one-to-one comparisons are limited by differences in market scale and system characteristics.

Request IR-05:

Reference: Evidence, page 38.

"E1 has heard from several members of the DSMAG over the past several DSM Plans that consideration of short-term affordability via rate increases should be prioritized over long-term affordability."

(a) Please identify which members of the DSMAG have expressed a preference for prioritization of short-term affordability over long-term affordability, and which have not.

(b) Does E1 acknowledge that prioritization of short-term affordability over long-term affordability remains in any event a question of degree?

Response IR-05:

(a) Please refer to EfficiencyOne's (E1) response to NSEB IR-16.

(b) Please refer to E1's response to part (a) of NSEB IR-03.

Request IR-06:

Reference: Evidence, p. 31

"Through direct discussions with the IESO Demand Side Management team, the program is expected to reach cost-effectiveness under the Program Administrator Cost (PAC) test within the next year, approximately four years after its launch. IESO attributes this progression to several factors commonly observed as residential demand response programs scale, including: (1) growth in installed demand response capacity relative to fixed program costs, (2) improving customer participation during demand response events, (3) coordinated marketing and recruitment with smart thermostat manufacturers that reduce customer acquisition costs, and (4) increased adoption of bring-your-own thermostat participation models."

(a) What evidence has IESO's Demand Side Management team provided to E1 to support the expectation that E1's demand response program will reach cost-effectiveness within the next year?

Response IR-06:

(a) EfficiencyOne (E1) presumes this Information Request is referring to the Residential Eco Shift demand response (DR) program, as E1's Smart Synergy program demonstrates cost-effectiveness.

E1 clarifies that the Ontario Independent Electricity System Operator ("IESO") did not provide evidence or assurances that E1's Residential Eco Shift program specifically will achieve cost-effectiveness within the next year. Rather, through direct discussions with E1, IESO's Demand Side Management team provided information regarding the evolution of its own residential demand response programs, including the multi-year pathway through which those programs progressed toward cost-effectiveness.

These discussions highlighted a number of parallels relevant to E1's Residential Eco Shift program, including:

- the time required to achieve sufficient participant scale;
- the importance of improving participation rates and event performance over successive program seasons;
- the role of declining customer acquisition costs as market familiarity increases;
- the benefits of OEM partnerships and bring-your-own-device participation models; and
- the impact of spreading fixed platform and operational costs across a growing installed participant base.

The Ontario IESO also shared operational learnings and observations regarding the approaches that contributed to improving the cost-effectiveness of its residential DR offerings over time, including participant recruitment strategies, customer engagement approaches, and program scaling considerations.

E1 considered these discussions informative in understanding the typical maturation pathway of residential DR programs in comparable jurisdictions. However, E1 recognizes that program outcomes remain jurisdiction-specific and dependent on numerous factors, including customer adoption, market conditions, avoided cost structures, program design, and operational performance.

Accordingly, E1's expectation regarding the continued improvement in Residential Eco Shift cost-effectiveness is informed by:

- observed year-over-year improvements in program participation and performance;
- experience and lessons learned from more mature jurisdictions such as Ontario;
- the expected benefits associated with increased participant scale; and
- E1's ongoing program optimization efforts.

Request IR-07:

Reference: Evidence, page 38.

> **"The level of DSM considered optimal in NS Power's IRP is in the best interest of ratepayers for the long term, offering significant economic benefits, but E1 must also consider the unique current economic landscape that is influenced by the rising costs of housing, food, and energy. In response, E1 has held the annual investment in the Preferred Plan at the 2026 DSM Plan level of $63.75 million with no annual inflationary increases."**

(a) How did E1 determine that the Preferred Plan was the optimal level of spending?

(b) Does E1 agree that maintaining spending without accounting for inflation results in an erosion of purchasing power and hence less GWh savings per dollar in subsequent years? If not, why not?

Response IR-07:

(a) EfficiencyOne (E1) determined that the level of investment in the Preferred Plan is appropriate through a multi-factor analysis conducted as part of the development of E1's 2027-2031 DSM Plan. E1 evaluated multiple investment scenarios, including higher and lower spending levels relative to the NS Power Integrated Resource Plan (IRP) optimal DSM. The Preferred Plan investment level of $63.75 million per year was selected because it achieves the highest practicable level of cost-effective energy savings while remaining consistent with the current economic conditions facing Nova Scotia ratepayers. E1 does agree that the IRP identifies a higher level of DSM investment as optimal for ratepayers over the long term; however, in developing the filed Plan, E1 was required to balance that long-term objective against the current short-term affordability pressures faced by customers. The $63.75 million annual investment level represents E1's determination of the appropriate balance between maximizing GWh savings and maintaining bill impacts at a level that is reasonable and manageable for ratepayers in the unique economic landscape.

(b) Please refer to E1's response to Synapse IR-10 part (e).

Request IR-08:

Reference: Evidence, p. 38

> **"Affordability continues to be a critical factor in determining the level of investment in a DSM Plan. E1 has heard from several members of the DSMAG over the past several DSM Plans that consideration of short-term affordability via rate increases should be prioritized over long-term affordability. The level of DSM considered optimal in NS Power's IRP is in the best interest of ratepayers for the long term, offering significant economic benefits, but E1 must also consider the unique current economic landscape that is influenced by the rising costs of housing, food, and energy. In response, E1 has held the annual investment in the Preferred Plan at the 2026 DSM Plan level of $63.75 million with no annual inflationary increases."**

(a) On what basis does E1 assert that a period of 5 years represents a "short-term" outlook as opposed to a "medium-term" or "long-term" outlook?

(b) Does E1 agree that affordability will always be a critical factor, both for this DSM Plan and for future plans?

(c) Does E1 agree that the affordability issues identified above as part of the "unique economic landscape" are not, in fact, unique only to the present time, and have been relevant factors in the past, and may remain relevant factors in the future?

Response IR-08:

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(a) EfficiencyOne (E1) characterizes the 2027-2031 DSM Plan period as a "short-term" outlook because it falls within a single five-year planning cycle, consistent with E1's established DSM planning methodology and the regulatory framework within which DSM Plans are reviewed and approved. By contrast, NS Power's Integrated Resource Plan (IRP) examines a longer planning horizon that extends well beyond the proposed DSM Plan period, providing the medium- and long-term analytical framework against which DSM investments are evaluated. E1 acknowledges that the distinction between "short-term," "medium-term," and "long-term" is inherently contextual and may evolve as planning frameworks develop. However, for purposes of the 2027-2031 DSM Plan, E1's use of "short-term" reflects the duration of the Plan period relative to the broader IRP horizon. In the development of future DSM Plans, E1 will continue to assess the implications of both near-term and longer-term conditions as they exist at that time.

(b) Yes. E1 agrees that affordability - both short-term and long-term - will always be a critical consideration in the development of any DSM Plan, both for the proposed 2027-2031 Plan and for all future plans. Affordability is not treated as a static or singular metric; rather, E1 considers affordability in its full scope, including the impact of program costs on ratepayer bills, the long-term savings delivered to ratepayers through reduced energy consumption, and the broader economic conditions affecting Nova Scotians at any given time. This balancing approach will remain central to E1's DSM planning process going forward.

(c) Please refer to E1’s response to NSEB IR-03 (a).

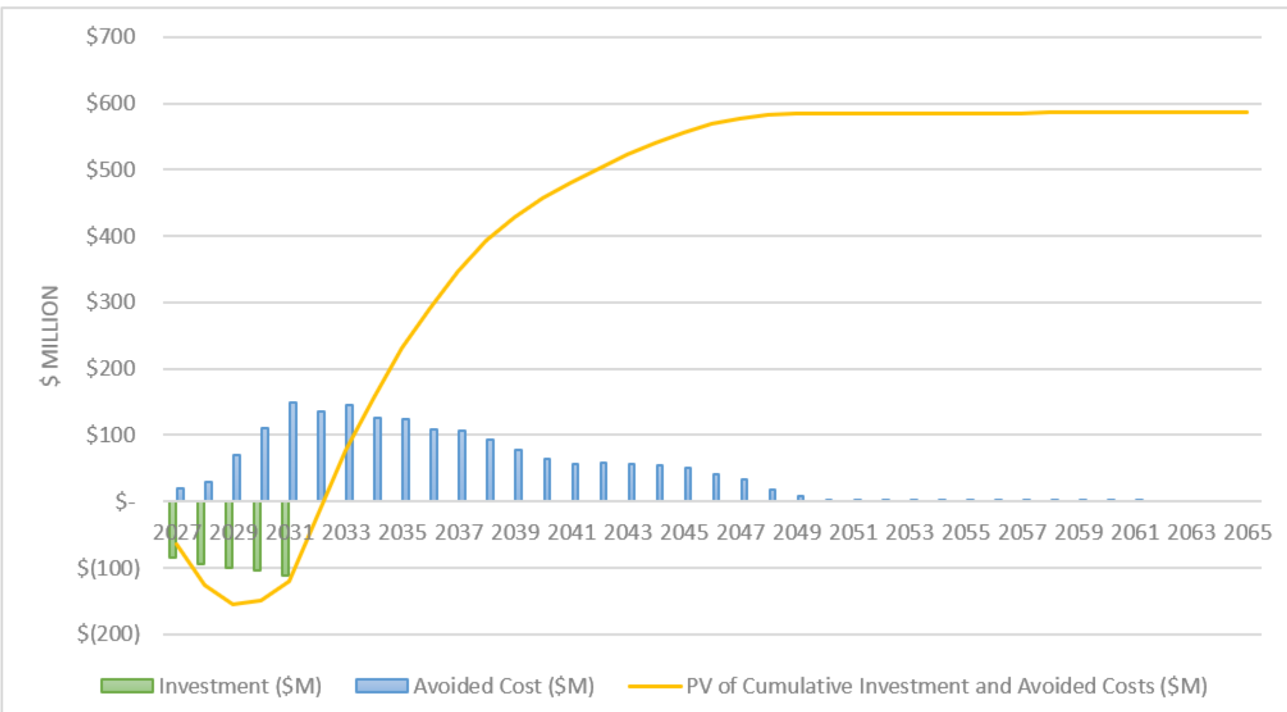
Request IR-09:

Reference: Evidence, page 41, Figure 4 Payback Analysis – Preferred Plan.

Please provide a comparable graph for the IRP DSM scenario.

Response IR-09:

A comparable graph to Figure 4, page 41 Evidence has been provided below. It depicts the payback of a DSM Plan using the energy efficiency IRP scenario, Preferred Plan demand response scenario and Preferred Plan solar-PV scenario.



Request IR-10:

Reference: Evidence, page 42, Table 6: – Preferred Plan – Average Rate Impacts by Resource over 2027-2046.

(a) Please provide a comparable table showing the Average Rate Impacts by Resource between 2011-2026.

(b) Please provide a comparable table for the Alternate Scenario.

(c) Please provide a comparable table for the IRP DSM scenario.

Response IR-10:

(a) See Table 1 below.

Table 1: Historical DSM Activities (2011 – 2026) – Average Rate Impacts by Resource over 2011 – 2041.

	Residential	Small General	General	Large General	Small Industrial	Medium Industrial	Large Industrial	Municipal
DSM (All Resources)	2.02%	3.23%	1.85%	1.15%	1.89%	0.45%	0.69%	2.49%
Energy Efficiency	2.00%	3.22%	1.84%	1.11%	1.88%	0.43%	0.62%	2.49%
Demand Response	0.02%	0.01%	0.01%	0.03%	0.01%	0.03%	0.03%	0.00%

(b) See Table 2 below.

Table 2: Alternate Scenario – Average Rate Impacts by Resource over 2027 – 2046.

	Residential	Small General	General	Large General	Small Industrial	Medium Industrial	Large Industrial	Municipal
DSM (All Resources)	0.55%	0.88%	0.74%	0.33%	0.76%	-0.12%	0.58%	0.26%
Energy Efficiency	0.57%	0.90%	0.78%	0.38%	0.81%	0.02%	0.58%	0.30%
Demand Response	-0.03%	-0.03%	-0.04%	-0.05%	-0.05%	-0.12%	0.00%	-0.04%
Solar PV	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(c) See Table 3 below.

Table 3: IRP Energy Efficiency (EE) Scenario (Round 2 modelling) – Average Rate Impacts over 2027 - 2046

	Residential	Small General	General	Large General	Small Industrial	Medium Industrial	Large Industrial	Municipal
Energy Efficiency (EE)	1.01%	1.54%	1.37%	0.67%	1.36%	0.03%	0.89%	0.50%

Table 3 reflects preliminary modelling completed by E1 in February 2026.

Request IR-11:

Reference: Evidence, page 44, Figure 6 Average Rate and Total Customer Bill Impacts as a Result of DSM Activities in 2027-2031 (Preferred Plan).

Please provide a comparable graph for the IRP DSM scenario.

Response IR-11:

Please see Figure 1 below.

Figure 1: Average Rate and Total Customer Bill Impacts as a Result of DSM Activities in 2027-2031 (Energy Efficiency IRP Scenario – Round 2)

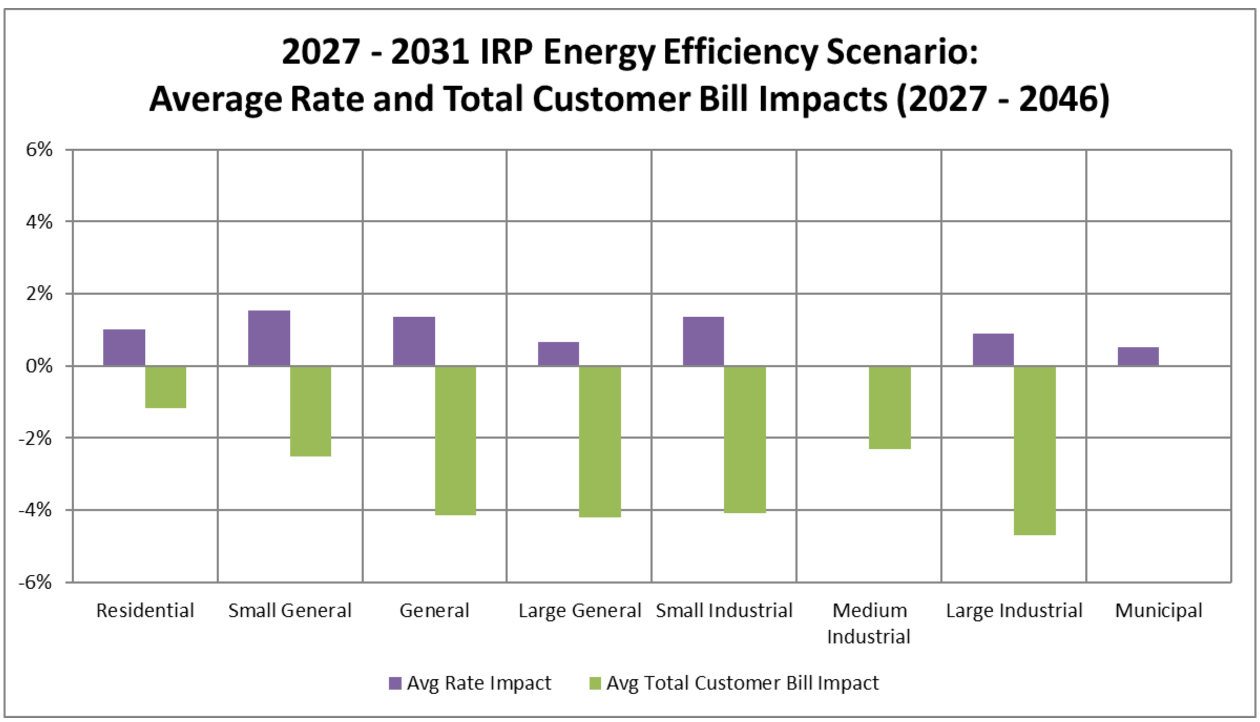


Figure 1 reflects preliminary modelling completed by E1 in February 2026.

Request IR-12:

Reference: Evidence, page 45, Figure 8 Average Bill Impact (2027-2046) as a Result of DSM Activities in 2027-2031 (Preferred Plan).

Please provide a comparable graph for the IRP DSM scenario.

Response IR-12:

Please see Figure 1 below.

Figure 1: Average Bill Impact (2027-2046) as a Result of DSM Activities in 2027 – 2031 (Energy Efficiency IRP Scenario – Round 2)

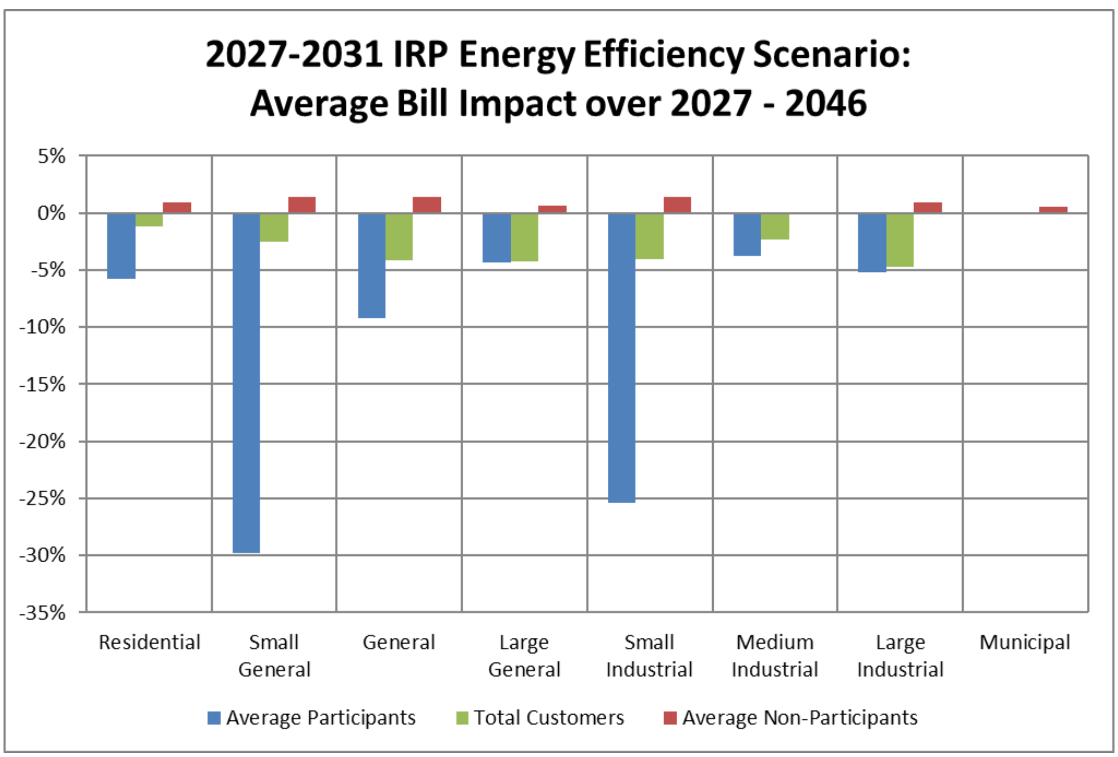


Figure 1 reflects preliminary modelling completed by E1 in February 2026.

Request IR-13:

Reference: Evidence, p. 45-46

> **“The Preferred Plan gives due consideration to program delivery costs. E1 has heard some concerns from stakeholders that program delivery costs have increased unreasonably since the last plan. However, E1 submits that the observed changes in unit costs are attributable to identifiable structural (e.g., reduced government funding, evaluation results) and market factors (e.g., further evolution of the lighting market, particularly in the BNI sector, increased costs of equipment, technology and labour) that are largely beyond E1's control, and that E1 has taken active steps to demonstrate the management and containment of costs within this environment …”**

(a) Please identify all program delivery costs that have increased, and provide an explanation for each increased cost.

Response IR-13:

(a) Please refer to EfficiencyOne’s response to IG IR-10 which describes increases and decreases to costs by program component.

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Request IR-14:

Reference: Evidence, p. 54

> **"In designing the Preferred Plan portfolio, E1 explicitly balanced near-term rate impacts with the long-term value delivered to ratepayers. The portfolio reflects a measured approach to investment, limiting it to the same investment level as 2026 for each of the five years. This approach paces savings acquisition in a manner that moderates annual revenue requirements while preserving the durable system benefits of demand-side resources. Program design and funding allocations prioritize cost-effective measures with long measure lives, ensuring that near-term expenditures deliver sustained bill and system cost reductions over time."**

(a) Did E1 rely upon any industry standards or best practices in determining how best to balance near-term rate impacts with long-term value delivered to ratepayers? If so, please provide details regarding those standards and/or practices.

(b) With respect to rate and bill impacts, has E1 compared its plan to recent and/or current DSM plans in other jurisdictions that cover the same or a similar period? If not, why not. If so, please provide the results of that review, and in particular any results that would show others have followed a similar approach as E1 to prioritize short-term affordability over long-term savings.

Response IR-14:

(a) EfficiencyOne (E1) did not conduct research on industry standards or best practices to balance near term rate impacts with long term value.

(b) E1 has not conducted a jurisdictional comparison of its rate and bill analysis results.

A jurisdictional scan may offer limited value in this context for several key reasons:

- Local planning objectives: DSM plan design is tied to jurisdiction-specific policy goals. As such, optimizing outcomes within the local policy context is more meaningful than benchmarking against jurisdictions with different constraints, objectives, and policy priorities.
- Differences in rate structures and cost recovery: Utilities recover DSM costs through a range of mechanisms, including riders, deferral accounts, or incorporation into base rates. Funding sources can also differ, with some jurisdictions using non-ratepayer funding. These variations significantly affect rate and bill impacts, making it difficult to distinguish whether differences reflect policy choices about affordability or simply alternative cost recovery approaches.
- Lack of standardized definitions and metrics: There is no consistent approach across jurisdictions for measuring or reporting rate, bill and participation impacts. This lack of standardization limits the ability to make reliable, like-for-like comparisons of outcomes or strategic priorities.

Request IR-15:

Reference: Evidence, pages 63-64

“E1 is also proposing further enhancements including:

- **Reducing the threshold from 25 percent to 20 percent for program changes both spending and savings that require explanations.**
- **Introducing a spending threshold of 15 percent for rate class spending changes that require explanations."**

(a) Regarding the 15% spending threshold, what does E1 propose for the handling of any under- or over-spending of annual budgets to make sure that the overall five-year investment is maintained?

(b) Based on historical expenditures by rate class for 2016–2024, in how many years did actual rate-class spending fall outside a ±15% band relative to the approved plan projections? Please provide a table showing planned vs. actual spending by rate class for each year.

(c) The BNI sector's savings are heavily dependent on custom projects that can take up to two years to realize and carry timeline risk. Given this volatility, does E1 agree that an annual rate-class threshold will in practice require MCA filings nearly every year? If not, please explain why.

(d) E1's proposed MCA process does not include any spending collar at the sector level (residential vs. BNI). Please explain E1's rationale for not proposing a cumulative sector-level collar over the plan term.

(e) Please explain how an annual rate-class MCA collar, requiring frequent filings, serves the Legislature's stated purpose of extending DSM plans from three to five years to "save time, money, and resources by reducing the frequency of full regulatory proceedings." (Evidence, page 65)

Response IR-15:

(a) Please refer to EfficiencyOne's (E1) response to NSEB IR-30.

(b) E1 is providing the historical rate class spending for the period of 2016-2024 as Attachment 1 to this IR response.

(c) E1 is proposing reporting rate class variances annually, however the 15 percent threshold is intended to be cumulative for the DSM Plan period to eliminate the risk identified here. Please refer to part (a) of this IR response.

(d) Please refer to part (a) of this IR response.

(e) Please refer to part (a) of this IR response.

Historical Expenditures by Rate Class

Rate Class	Plan as Approved ($ million)										Actual Expenditures ($ million)										Variances (Actual to Plan)											2016-2024 Expenditures by rate class as a percentage of total spending		
	2016	2017	2018	2019	2020	2021	2022	2023	2024	**2016-2024**	2016	2017	2018	2029	2020	2021	2022	2023	2024	**2016-2024**	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016-2024 Actual Compared to 2016-2024 Plan as Approved (%)	2016-2024 Actual Compared to 2016-2024 Plan as Approved ($ million)	Rate class spending as % of total spending - DSM Plan	Rate class spending as % of total spending - Actual	Variance
Residential/Charitable (2,3,4)	17.6	18.9	19.7	17.0	16.0	17.1	18.1	28.2	31.7	**184.3**	16.8	14.8	15.3	15.9	13.7	16.2	20.4	24.1	37.5	**174.7**	-5%	-22%	-22%	-6%	-14%	-5%	13%	-15%	18%	**-5%**	**-9.6**	52%	50%	-1%
Small General (10)	1.7	1.7	1.7	1.0	1.0	1	1.1	2.7	2.8	**14.7**	1.0	0.9	2.2	1.7	1.5	2.2	1.9	2.7	3.8	**17.9**	-43%	-45%	31%	65%	59%	117%	74%	-2%	34%	**22%**	**3.2**	4%	5%	1%
General (11)	8.4	8.1	8.2	9.2	10.3	10.8	11.8	13.8	14.3	**94.9**	8.2	9.0	10.8	11.5	8.7	12.0	13.8	10.2	17.4	**101.4**	-3%	12%	31%	25%	-16%	11%	17%	-26%	21%	**7%**	**6.6**	27%	29%	3%
Large General (12)	1.9	1.8	1.8	1.4	1.8	1.9	2.1	2.4	2.4	**17.6**	1.0	1.3	1.4	0.8	1.3	1.3	1.9	1.1	0.8	**10.8**	-50%	-27%	-25%	-44%	-31%	-31%	-11%	-52%	-66%	**-38%**	**-6.8**	5%	3%	-2%
Small Industrial (21)	0.7	0.7	0.7	1.3	1.4	1.5	1.6	1.8	1.8	**11.6**	1.1	1.1	1.1	1.0	1.2	2.0	1.5	0.7	1.3	**11.0**	53%	59%	63%	-25%	-17%	30%	-4%	-62%	-30%	**-5%**	**-0.6**	3%	3%	0%
Medium Industrial (22)	0.8	0.8	0.8	1.6	1.1	1.2	1.3	1.0	1.1	**9.7**	0.9	0.9	1.1	1.0	0.1	0.6	0.8	2.0	1.9	**9.3**	16%	8%	42%	-40%	-90%	-46%	-37%	96%	76%	**-4%**	**-0.3**	3%	3%	0%
Large Industrial (23, 25)	1.5	1.4	1.4	1.6	1.5	1.6	1.7	2.2	2.3	**15.2**	1.1	1.3	1.2	1.6	1.3	1.4	1.9	4.1	2.3	**16.1**	-25%	-10%	-16%	-2%	-11%	-15%	13%	83%	1%	**6%**	**0.9**	4%	5%	0%
Municipal (24)	0.6	0.6	0.6	0.9	1.3	1.3	1.4	1.0	1.0	**8.6**	0.8	1.0	0.8	0.6	0.6	0.3	0.4	0.5	0.8	**5.8**	32%	71%	39%	-29%	-56%	-74%	-74%	-50%	-21%	**-33%**	**-2.8**	2%	2%	-1%
Unmetered (999)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	**0.1**	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	**0.1**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	**133%**	**0.1**	0%	0%	0%
Total	33.2	34.0	34.9	34.1	34.4	36.5	39.1	53.1	57.5	**356.7**	30.8	30.3	33.9	34.0	28.4	36.0	42.7	45.3	65.7	**347.2**	-7%	-11%	-3%	0%	-17%	-1%	9%	-15%	14%	**-3%**	**-9.4**	100%	100%	0%

Request IR-16:

Reference: Evidence, page 18 and page 58

> **"E1 has also altered its approach to the application of the 'balanced plan' principles in DSM plan design, in particular by moving away from its previous approach of applying a 50%/50% split in residential and business, non-profit and institutional ('BNI') investment, a 40%/60% split in residential and BNI energy savings and a total investment in low-income and equity support that aligns with current Census data on low-income prevalence in Nova Scotia as design inputs, in response to DSMAG feedback." (page 18)**
>
> **[…]**
>
> **"The Preferred Plan also focuses on maintaining support for low-income and equity customers. Dedicated low-income and equity savings representing 11 percent of the total residential savings, is aligned with 2023-2026 at 10.5 percent." (page 58)**

(a) **E1's Preferred Plan targets dedicated low-income and equity savings representing 11% of total residential savings, stating this is "aligned with 2023–2026 at 10.5 percent." Please confirm what the basis is for 11% — is it derived from census data, historical program performance, program capacity, or another metric?**

(b) **Would E1 support the position that equity for residential low-income customers should be defined as achieving *savings* (not spending) commensurate with their share of residential load? Why or why not?**

Response IR-16:

(a) EfficiencyOne (E1) relied on the 10.5 percent figure from the 2023–2026 DSM Plan as the primary benchmark for assessing what a reasonable and appropriate percentage would be for the 2027–2031 DSM Plan. Based on a review of that historical performance, program delivery capacity, and the evolving composition of E1's residential portfolio, E1 determined that 11 percent was appropriate for the 2027-2031 Plan. The modest increase from 10.5 percent to 11 percent reflects E1's commitment to incrementally expanding support for low-income and equity customers while maintaining an achievable and cost-effective portfolio.

As noted in E1's evidence, E1 moved away from using a design objective for total investment in low-income and equity based on Census data on low-income prevalence in Nova Scotia. Instead, DSM Advisory Group (DSMAG) stakeholder feedback indicated a preference to express 2027–2031 dedicated low-income and equity savings as a percentage of residential savings. On that basis, E1's 2027–2031 Preferred Plan shows dedicated low-income and equity savings equal to approximately 11 percent of total residential energy savings, which E1 presents as a key portfolio insight.

(b) E1 has not, to date, defined equity for residential low-income customers by reference to their proportionate share of residential load. E1 is not aware that disaggregated residential load data attributable specifically to low-income customers exists within NS Power's current load forecast or related datasets.

Request IR-17:

Reference: Evidence, page 56, Table 7 and page 48, which states:

"Benchmarking – E1 ensures its costs are aligned with those of other similar industries, organizations, and DSM administrators, where appropriate, through market research and market comparisons prepared by independent third parties."

(a) Please identify the specific utilities and jurisdictions used in E1's benchmarking exercise referenced, and provide the first-year $/kWh acquisition costs for each comparator.

Response IR-17:

(a) Please refer to EfficiencyOne's response to IG IR-10, Attachment 2.

E1 Responses to Consumer Advocate (CA) Information Requests
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Request IR-18:

Reference: 2027-2031 DSM Plan Application, Exhibit E-1, Appendix A ("Appendix A"), page 79.

> **"E1 notes that interruptible customers have not been eligible to participate in the past. The potential for them to be eligible in the 2027–2031 DSM Plan period was raised through DSMAG discussions and E1 is committed to further discussions to fully assess incremental value and appropriateness with the members."**

(a) Does E1 agree that interruptible customers should be allowed to participate in Smart Synergy? Why or why not?

(b) If yes, please explain how E1 would determine the "incremental value" of a Smart Synergy demand response event for a Large Industrial Interruptible (LII) customer, given that the customer is already contractually obligated to reduce load to their firm service level upon a curtailment call under the interruptible tariff.

(c) The interruptible tariff already provides LII customers a demand charge reduction of $7.486/kVA for any billing demand above their contracted firm demand level. If an LII customer also participates in Smart Synergy and receives an incentive for a demand reduction during a DR event, please explain 1.) how the overall system benefits from this arrangement and 2.) how E1 would ensure the customer is not compensated twice for the same demand reduction.

Response IR-18:

(a) EfficiencyOne's) (E1) position is that it may be appropriate for interruptible customers to participate in the Smart Synergy program, subject to further assessment. As noted in the proposed 2027–2031 DSM Plan, the potential eligibility of interruptible customers for the 2027–2031 DSM Plan period has been raised through DSM Advisory Group (DSMAG) discussions, and E1 is committed to further discussions to fully assess the incremental value and appropriateness of such participation with DSMAG members. Any eligibility framework would need to be structured to ensure that incentives are strictly limited to incremental voluntary curtailments that are separate from, and additional to, the customer's existing interruptible tariff obligation. E1 has not yet concluded whether such a structure is technically and administratively feasible, and further work is required before a definitive position can be taken. Please also refer to E1's response to part (b) of IG IR-18.

(b) E1 acknowledges that determining incremental value for Large Industrial Interruptible (LII) customers participating in Smart Synergy may present a technical challenge, given that such customers are already contractually obligated to reduce load to their firm service level upon a curtailment call under the interruptible tariff. Any methodology for determining incremental value would need to establish a clear baseline that accounts for the demand reduction already required under the interruptible tariff obligation. Only load reductions beyond that contractually obligated baseline would be eligible for a Smart Synergy incentive. E1 has not yet developed a finalized methodology for making this determination.

(c) Please refer to parts (a) and (b) of this IR response.

Request IR-19:

Reference: Appendix A, Attachment 3.

For each of the measures listed in Appendix A, Attachment 3, please provide

(a) The units for each line, and capacity of any HVAC systems

(b) The assumptions for the baseline and efficient measure equipment efficiencies.

(c) Incremental cost assumptions

(d) The sources and calculations for energy savings (kWh, kW and other fuels if applicable).

Response IR-19:

(a) Please refer to Attachment 1 of EfficiencyOne's (E1) response to NSEB IR-38, specifically columns F and G have been added to each annual tab in the excel file.

(b) Please refer to Attachment 2 of E1's response to NSEB IR-38 which provides assumption and methodology details for those measures that make up 80 percent of the energy savings in the proposed Preferred Plan.

(c) Please refer to part (b) of this IR response.

(d) Please refer to part (b) of this IR response.