

July 24, 2026

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James Gogan
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Dear Mr. Gogan:

M12780 – EfficiencyOne – Demand Side Management (DSM) Resource Plan and Purchase Agreement

The Board has reviewed E1's intended witness panels and has concerns that its intended course of proceeding will create confusion, unfairness and inefficiencies that may unnecessarily prolong this proceeding. Given the number of parties with witnesses, there is already a concern that the hearing may not be completed in the allotted time.

From your letter, the Board understands that E1 intends to call two panels that would coextensively cover the entirety of E1's application, except for the nature of the questions, with the demarcation being determined by whether the question is considered to be one regarding "high-level strategic and managerial considerations and decisions" or a question "of a technical nature". This is a somewhat vague line that the Board is concerned will lead to wasted time asking questions of the first panel only to have then deferred to the second panel and have to be asked again. Furthermore, the intended approach also seems to suggest that lines of questions that have both high-level and technical aspects about a single subject would need to be asked in a disjointed fashion over two panels, which is neither efficient nor conducive to the Board's appreciation of the evidence being presented.

The Board appreciates that, when evidence is presented by more than one panel, there is often an occasional question that gets referred to another panel. The Board's concern in the present case is that there is no clearly discernable separation of responsibility over which parts of the application are the primary responsibility of each panel, which could lead to an excessive amount of this shuffling of questions that could be both inefficient and unfair for other participants in this process.

The Board is also aware that it has not been uncommon for "policy" panels to be presented in regulatory proceedings in Nova Scotia. Typically, however, the remaining panels are defined by discrete subject areas or specific sections of an application. In many cases, witnesses in the policy panels will also appear on the subsequent panels, which potentially addresses those lines of questions that mix policy and more specific evidence.

Given the foregoing, the Board requests that E1 either provide a list of the specific sections of the evidence and IR responses that each panel is primarily responsible for or proceed with a single witness panel (preferably with reduced numbers). This is not a firm direction at this point, and if E1 believes it has good reasons for presenting its witnesses as proposed despite the potential issues relating to fairness and inefficiency, it may provide those reasons for the Board's further consideration. This should be provided not later than **2PM on July 27, 2026**.

Yours truly,



Crystal Henwood
Clerk of the Board

c. William Mahody, K.C., Board Counsel
Parties M12780

