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Our File: 238984

July 24, 2026

Nova Scotia Energy Board
1601 Lower Water St., 3rd Floor
Halifax, NS B3J 3P6

Via Secure File Transfer

Attention: Crystal Henwood, Clerk of the Board

Dear Ms. Henwood:

Re: M12780 EfficiencyOne Application for Approval of Demand Side Management (DSM) Resource Plan and Purchase Agreement for 2027-2031

Enclosed please find attached EfficiencyOne's (E1) Rebuttal Evidence, which also includes as Appendix A, rebuttal testimony of Michael Goldman, Apex Analytics, to be filed on behalf of E1. Mr. Goldman's CV was previously filed with the Board on July 23, 2026.

I trust you will find all in order, however, please do not hesitate to contact me should you have any questions or concerns.

Yours very truly,

A handwritten signature in black ink, appearing to read 'J. R. Gogan'.

James R. Gogan

cc. M12780 Participants