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1 **Request IR-4:**

2
3 **The March 14 to May 16, 2025, bill shows an “amount owing from last bill” of -\$8.87. On page 4**
4 **of its letter to the Board dated August 19, 2025, NS Power explains that a sequencing error**
5 **occurred**

6
7 **... because the system processed Mr. Bowser’s March 24 payment of**
8 **\$300 before calculating the “Amount owing from last bill,” and then**
9 **mistakenly applied the same payment again in the May bill. (emphasis**
10 **added)**
11

12 **The presumption in this statement is that because the same \$300 payment was included twice, the**
13 **“Amount due Jul 21, 2025” of -\$50.88 on the March to May bill was incorrect by \$300. Hence the**
14 **correct amount would be \$249.12 ($-\$50.88 + \$300 = \$249.12$). The next bill (March 14 to July 14,**
15 **2025) starts with \$249.12 as the “Amount owing from last bill” (not -\$8.87), hence wiping out Mr.**
16 **Bowser’s credit.**

17
18 **However, in response to the Board’s information request IR-3 (a), NS Power states that “NS**
19 **Power’s billing system record did not record the March 24 payment twice”. On the surface, this**
20 **appears to contradict NS Power’s statement from its August 19 letter that they mistakenly**
21 **“applied the same payment again”.**

22
23 **Considering the above:**

24
25 **(a) Please explain the apparent contradiction between the two statements.**

26
27 **(b) Was the bill produced manually?**

28
29 **(c) Regarding the “Amount owing from last bill” in the March to May bill:**

30
31 **(i) Why did it not start with the amount owing from the previous bill of \$291.13?**

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1
2 (ii) How does the billing system determine the date to be used for the “Amount owing
3 from last bill”?

4
5 (iii) How does the billing system calculate the “Amount owing from last bill”?

6
7 (iv) What did the billing system do incorrectly to produce the wrong “Amount owing
8 from last bill”?

9
10 (d) The March to May bill covers service from March 14 to May 16. Does this mean that

11
12 (i) Estimates aside, all electricity used during the service period is included in the bill?

13
14 (ii) All payments received during the service period are included in the bill?

15
16 Response IR-4:

17
18 (a) NS Power apologizes for any confusion arising from the wording used in its August 19, 2025 letter.
19 The statement in that letter was intended to describe how the March 24, 2025 payment was
20 reflected in the bill presentation, rather than to suggest that the payment was recorded twice in the
21 underlying billing system. As clarified in response to IR-3(a), the billing system ledger contains
22 only a single record of that payment.

23
24 During the period following the cyber incident, billing and payment processing did not occur in
25 the usual sequence. Payments continued to be posted to customer accounts while billing was
26 temporarily paused, and billing was subsequently resumed afterward. As a result of this
27 sequencing, the March 24 payment was incorporated into the balance used to calculate the
28 “Amount owing from last bill”; and also displayed within the bill as a payment within the billing
29 period.

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1 (b) The bill was not produced manually.

2
3 (c)

4 (i) Under normal circumstances, the bill would have started with \$291.13, which is the correct
5 “amount owing from last bill.” However, because billing was paused from April 24 to June
6 11, 2025, and payments continued to be processed during that period, the system calculated
7 the opening balance after applying at least the March 24 payment. This resulted in the bill
8 displaying an opening credit of -\$8.87 rather than the correct amount owing from the prior
9 bill.

10
11 (ii) The billing system determines the date used for the “Amount owing from last bill” based
12 on the date on which the bill is generated.

13
14 (iii) The billing system determines the “Amount owing from last bill” based on the account
15 balance carried forward at the time the bill is generated, which under normal circumstances,
16 is aligned with the closing balance of the previous bill.

17
18 (iv) Because billing was paused and payments continued to be posted, the ledger balance at the
19 time of bill production already reflected the March 24 payment. As a result, the system
20 used a post-payment ledger balance when determining the opening balance. At the same
21 time, the bill presentation continued to display payments within the billing period. This
22 mismatch between the ledger balance used to initialize the bill and the transactions
23 displayed within the bill resulted in an incorrect “Amount owing from last bill”.

24
25 (d)

26 (i) Correct. This bill includes estimated consumption for March 14 to May 16, 2025.

27
28 (ii) Correct. Two payments were recorded during the service period between March 14 to May
29 16 (\$300.00 on March 24, and \$250.00 on April 24).

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Request IR-5:

NS Power's response on August 19, 2025, included a copy of the March to May bill which shows the May 16 billing date, a \$300 payment received on March 24 and a \$250 payment on April 24. NS Power's response to IR-3(c)(i) says the March to May bill should have been produced on May 17 but was produced on June 17, 2025.

NS Power also included in this response a Statement of Account which shows a \$300 payment on May 26, 2025, resulting in a balance of -\$50.88.

(a) Why did the March to May bill, produced on June 17, not include the May 26 payment?

(b) Was the May 26 payment included in the March to May bill but mislabelled as March 24?

(i) If so, why was this not explained to the customer?

(ii) If so, was the May 26 payment included again in the March to July bill?

(c) With respect to "Amounts owing from last bill" and "Payment received"

(i) Do the billing system and the Statement of Account system retrieve information directly from the same data source?

(ii) Does the billing system retrieve data from sources other than those used by the Statement of Account?

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1 **(d) Does the billing system used by NS Power double-check to confirm that the amount**
2 **due on the printed bill matches the amount due in the accounting system on the billing**
3 **date?**

4
5 **(i) If so, did this double-check fail for the March to May 2025 bill and why?**
6

7 Response IR-5:
8

9 (a) Though the March to May bill was produced on June 17, 2025, the service period reflected
10 on the bill remained March 14 to May 16, 2025. The “payments received” section of the
11 bill includes only those payments with transaction dates falling within that service period.
12 As the \$300.00 payment had a transaction date of May 26, 2025, which falls outside that
13 period, it was not included in the “payments received” section of the bill.
14

15 (b) No. The \$300.00 payment shown on the March to May bill with a transaction date of March
16 24, 2025 is a separate recorded payment. The May 26, 2025 payment was not included in
17 the March to May bill as a “payment received,” nor was it mislabelled.
18

19 (i) N/A.
20

21 (ii) N/A.
22

23 (c)

24 (i) Both the billing system and the Statement of Account draw from the same
25 underlying customer account ledger, which records all transactions, including
26 charges, payments, and adjustments.
27

28 (ii) The billing system does not retrieve data from different sources than those used by
29 the Statement of Account. However, the two outputs apply different presentation
30 rules. The billing system organizes and displays transactions within the context of

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1 a defined service period, such that items shown as “payments received” are limited
2 to those within that period. In contrast, the Statement of Account presents
3 transactions on a chronological basis, without regard to billing period boundaries.
4

5 (d) The billing system includes controls to ensure that the amount due shown on the bill is
6 consistent with the account balance reflected in the underlying customer ledger at the time
7 the bill is produced. These controls rely on the sequence in which transactions are
8 processed.
9

10 (i) The amount due shown on the bill was consistent with the balance recorded in the
11 account ledger at the time of bill production. The issue in this instance relates to the
12 sequencing and presentation of transactions on the bill, rather than any discrepancy
13 between the billed amount due and the underlying accounting records.

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Request IR-6:

If the credit of \$50.88 on the March to May bill is incorrect, why does the Statement of Account included in NS Power's August 19, 2025, response to the Board regarding Mr. Bowser's appeal (Attachment 1, page 8) show a payment of \$300 and a credit of \$50.88 on May 26, 2025?

Response IR-6:

The credit of -\$50.88 shown on the Statement of Account reflects the chronological account balance after the May 26, 2025 payment, rather than the amount determined for the March to May bill. The total amount due for that bill, based on the March 14 to May 16, 2025 service period and payments received within that period, was \$249.12. The \$300.00 payment made on May 26, 2025 occurred after the service period and was not included in that calculation.

When the May 26 payment was applied, it reduced the outstanding balance and resulted in a credit of -\$50.88 in the customer ledger, which is reflected in the Statement of Account. The difference therefore arises from the distinction between the billed amount for the service period (\$249.12) and the account balance after a subsequent payment (-\$50.88), rather than any error in the underlying account records.

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Request IR-7:

Customer invoices with the first meter read following an estimated bill show amounts over or under paid netted against any new charges. This makes the bills difficult to compare and understand. Please reproduce the customer invoices (using the same approximate format as used in bills) for the:

(a) March to May Bill, showing the calculations for the estimated bill that would have been shown on the bill, if the bill had been printed on May 17, 2025.

(b) March to July Bill showing the calculations in two separate parts:

(i) Any amounts being refunded due to the estimated bill being incorrect (assuming it had been correctly printed on May 17), and

(ii) All amounts for the March to July period, as if one bill had been issued for the power consumed for the four months of March, April, May and June.

Response IR-7:

(a) Please see Confidential Attachment 1. Please note that the “Provincial Rebate” of –\$109.12 applied to the customer’s March to July bill was applied incorrectly, resulting in an additional credit of \$43.54. While this correction is reflected in the examples provided in Attachment 1, NS Power has not applied an adjustment to the customer’s account to address this over-credit.

(b) Please refer to Confidential Attachment 1 provided in response to part (a).

**Bowser DRO Appeal IR-7 Attachment 1 has been removed
due to confidentiality.**