

From: Michel Joseph Andre McMahon <[REDACTED]>
Sent: December 11, 2025 6:26 PM
To: Customer Relations <customerrelations@nspower.ca>;
nspdisputeresolution@gmail.com
Subject: Re: DRO 11 Dec re Michel McMahon dispute

Good day,

Please follow procedures and issue a "Final Written DRO Decision".

Thank you.

Michel

On Thu, Dec 11, 2025 at 12:07 PM <nspdisputeresolution@gmail.com> wrote:

Don Farmer, P. Eng., Dispute Resolution Officer (D.R.O.)

Telephone.(668).084_2368?Toll_free.7_433_084_2368?Fax.(668).491_3300

nspdisputeresolution@gmail.com

Michael McMahon

I will begin by repeating my Role Statement as Dispute Resolution Officer (DRO) in matters of dispute between N.S.Power and their Customers : **I am not an employee of Nova Scotia Power** or the Nova Scotia Energy Board. I am appointed by Nova Scotia Power to satisfy the Regulations of the Board with respect to dispute resolution. My role is to address, and hopefully resolve, disputes with Nova Scotia Power that cannot be resolved through normal Customer channels. In my role I investigate N.S.Power's interpretation, and application, of Board approved Regulations. I do not have any jurisdiction over N.S.Power's day-to-day operations. My Decisions are binding on Nova Scotia Power but not on the Customer. Customers may appeal my Decisions (within 12 days of receipt of Final Written Decision) to the Board

There are no Board approved Regulations that relate to bill presentation format.

Are you satisfied that, after extensive email communication between us, that you have been appropriately billed, or do you wish me to issue a Final Written DRO Decision which you may appeal to the NSEB.

I can not address the bill presentation matter within my jurisdiction. You may wish to file a complaint with the NSEB on that matter,

Don Farmer,
P.Eng.

Dispute Resolution Officer

From: Michel Joseph Andre McMahon [REDACTED]
Sent: December 10, 2025 7:57 PM
To: Customer Relations <customerrelations@nspower.ca>;
nspdisputeresolution@gmail.com
Subject: Re: DRO 8 Dec 2025 re Michel McMahon dispute

Good day,

Fix your billing system so the days billed are corrected and accurate after a credited bill.
Seems like the sensible thing to do; fix your “inaccurate” billing reporting.

You have spent more on time and labor with on issue than it would have cost you to fix the problem instead of finding a way to justify your incorrect billing.

Be responsible and accountable and fix your mistakes.

Best of luck.

Michel

On Wed, Dec 10, 2025 at 3:40 PM Customer Relations <customerrelations@nspower.ca> wrote:

Mr. Farmer,

NS Power follows United States Generally Accepted Accounting Principles (“US GAAP” or “GAAP”) for the preparation and presentation of its financial statements. GAAP governs the preparation of financial statements and does not apply to the format or presentation of customer bills.

The Company prepares quarterly public financial statements filed on SEDAR+, in accordance with US GAAP. These statements are subject to annual audits and quarterly reviews by Ernst & Young LLP. NS Power’s accounting policies under GAAP are also examined and approved by the Nova Scotia Energy Board (NSEB). Annual and Regulated Financial Statements are filed publicly with the NSEB to meet regulatory reporting requirements. The most recent filing, M12227, related to 2024, is available through the NSEB’s public database. NS Power is compliant with these reporting requirements and the application of GAAP.

A customer bill is not a GAAP financial statement; it is a reconciliation of charges and credits for the billing period. A “credit” on a bill represents an amount that reduces overall charges and is shown as a negative amount. The Company’s billing system automatically combines the total estimated charges (including both base charges and energy charges) into a single line credit on the adjusted bill once an actual meter read is obtained, to refund prior estimated charges. This format provides a summary of activity, charges less credits, to determine the total amount owing. Additional information on how to read an estimated bill is available here: [Understanding your bill| Nova Scotia Power](#).

Regarding the concern about overlapping billing periods and the “days billed” section, these differences occur because of the reconciliation process between estimated and actual meter readings. When an actual read is obtained, the system reverses prior estimates and applies actual usage for the same timeframe. This process can make the “days billed” section appear to overlap, as the corrected bill references both the original estimated period and the actual period being reconciled. Customers are never charged twice for the same usage, any estimated amounts are credited back, ensuring the final bill reflects actual consumption only.

Teri

From: Michel Joseph Andre McMahon <[REDACTED]>
Sent: December 8, 2025 4:14 PM
To: Customer Relations <customerrelations@nspower.ca>;
nspdisputeresolution@gmail.com
Subject: Re: DRO 8 Dec 2025 re Michel McMahon dispute

****Exercise Caution - This is an external email from:** [REDACTED]
[REDACTED] rt
Email” to submit for review.**

Good day,

Please see previous communication for your request. In summary, the bill presentation is inaccurate as stated by NS Power and includes mixed transactions not respecting GAAP. I am not contesting billing amounts, we are concerned with misleading information.

Should you not provide further indication that this matter will be addressed, we will move forward with our complaint within 48 hours.

Good day.

Michel

On Mon, Dec 8, 2025 at 3:30 PM <nspdisputeresolution@gmail.com> wrote:

Don Farmer, P. Eng., Dispute Resolution Officer (D.R.O.)

Telephone.(568).084_2868?Toll_free.7_433_084_2868?Fax.(568).491_8300

nspdisputeresolution@gmail.com

Michael McMahon; N.S.Power Customer Relations

Michael

In my role I investigate N.S.Power's interpretation, and application, of Board approved Regulations. I do not have any jurisdiction over N.S.Power's day-to-day operations. There are no Board approved Regulations that relate to bill presentation format.

Are you satisfied that you have been appropriately billed, and may wish to appeal to the NSEB on the matter of bill presentation only – or on both matters ?

N.S.Power

Please also comment on the immediately following email.

Don Farmer,
P.Eng.

Dispute Resolution Officer

From: Michel Joseph Andre McMahon [REDACTED]

Sent: December 8, 2025 2:10 PM

To: Customer Relations <customerrelations@nspower.ca>;
nspdisputeresolution@gmail.com

Subject: Re: DRO 8 Dec re Michel McMahon dispute

Good Day Mr. Farmer,

Please obtain a final comment and decision on both the inaccurate and misleading “days billed” section of the NS Power Bill, along with the lack of clarity and mixing of “Base Rates” and “Energy Charges” which should be displayed in a way that can be reconciled by a GAAP accounting system. Mixing of credits and debits disguises the application of the amounts in the transaction.

Should this problem not be corrected moving forward, we will file a formal complaint with the Nova Scotia Energy Board as this, we believe, does not conform to their reporting requirements.

<https://nserbt.ca/nseb/complaints/complaint-about-electric-utility/ns-power-complaints>

I await your resolution/final decision on this matter.

Michel

On Mon, Dec 8, 2025 at 1:35 PM Customer Relations <customerrelations@nspower.ca> wrote:

Mr. Farmer,

The deduction or negative charge listed under Energy charges, is a deduction of all the estimated charges since the last time the meter was read. The one line includes both the base charge and the energy charge that was estimated to be used in the home. NS Power has provided examples of the credits provided. The customer has also included below. The customer was charged \$38.34 base charge and \$1.86 Energy charge for a total of \$40.20 and the following month the customer was provided a credit of \$40.20. The

second example shows the customer was billed \$38.34 base charge and \$0.74 Energy charge for a total of \$39.08 and the following month was provided credit of \$39.08.

This example had no energy charges as the meter read indicated 0 kWh used.

Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
2135456	02B	123	744.00	744.00	1	0
2135456	02B	67	748.00	744.00	1	4-

Your meter was read on Nov 10, 2025
Billing date Nov 14 Includes payments received by Nov 14

Amount owing from last bill	-29.58	
Balance owing after last payment		-\$29.58
Energy charges:		
Base Charge \$19.17/month	76.68	
Energy 4 kWh	<u>-39.08</u>	
Total energy charges		37.60
Other charges		

Teri

From: nspdisputeresolution@gmail.com <nspdisputeresolution@gmail.com>
Sent: December 8, 2025 12:17 PM
To: Customer Relations <customerrelations@nspower.ca>
Cc: [REDACTED]
Subject: DRO 8 Dec re Michel McMahon dispute

****Exercise Caution - This is an external email from: nspdisputeresolution@gmail.com.**
Beware of links or attachments from external sources. If you are unsure, click "Report Email" to submit for review.**

Don Farmer, P. Eng., Dispute Resolution Officer (D.R.O.)

Telephone.(568).084_2868?Toll_free.7_433_084_2868?Fax.(568).491_3300

nspdisputeresolution@gmail.com

N.S.Power Customer Relations

Please also comment on the immediately following email.

Don Famer, P.Eng.

From: Michel Joseph Andre McMahon [REDACTED]
Sent: December 6, 2025 9:20 AM
To: Customer Relations <customerrelations@nspower.ca>;
nspdisputeresolution@gmail.com
Subject: Re: DRO 4 Dec 2025 re Michel McMahon dispute

Good day,

As you stated...your bill is inaccurate which is misleading.

Please provide a copy of the reverse side of 1 (one) bill or documentation supporting the calculation of a “base charge” and the two “energy charges” being used for credit and debit. I assume charges on the bill are a total of multiple types of charges.

Secondly...be advised that “Base Charges” and “Energy Charges” cannot be mixed as this can create fraudulent reporting. The bills you provided clearly demonstrate base charges being credited to energy charges on multiple occasions. Base charges and energy charges must be both debited and credited to their respective accounts and identify overlapping periods with respective rates.

Energy charges:		
Base Charge \$19.17/month	38.34	
Energy 10 kWh x \$0.18561	<u>1.86</u>	
Total energy charges		40.20

Energy charges:		
Base Charge \$19.17/month	76.68	
Energy 3 kWh x \$0.18561	.56	
Energy 10 kWh	<u>-40.20</u>	
Total energy charges		37.04

And...

Energy charges:		
Base Charge \$19.17/month	38.34	
Energy 4 kWh x \$0.18561	<u>.74</u>	
Total energy charges		39.08

Energy charges:		
Base Charge \$19.17/month	76.68	
Energy 4 kWh	<u>-39.08</u>	
Total energy charges		37.60

This second example has no energy charge.

Be reminded that customer bills must be both accurate and reflect actual transactions.

Please explain.

Michel

On Fri, Dec 5, 2025 at 3:16 PM Customer Relations <customerrelations@nspower.ca> wrote:

Mr. Farmer,

The number of days indicated on the invoice under 'Your past electric use' shows inaccurate days due to reconciliation of the estimated bills.

Our customers will never pay for power they do not use. Any differences between estimated and actual usage will be addressed and accurately reflected in a future bill.

Attached are copies of the customer's bills from January 2025.

On the November invoice, as part of the reconciliation process, NS Power credited \$39.08 for the estimated energy charges from the previous invoice, which included both usage charges and base charges. The same thing happened on the July bill and there is a credit of \$40.20 for the estimated energy charges (including base charges) from the previous invoice).

September estimated invoice

Energy charges:		
Base Charge \$19.17/month	38.34	
Energy 4 kWh x \$0.18561	<u>.74</u>	
Total energy charges		39.08

November true read invoice showing the above Base charge and Energy charge were credited back due to reconciliation of the billing

Energy charges:		
Base Charge \$19.17/month	76.68	
Energy 4 kWh	<u>-39.08</u>	
Total energy charges		37.60

Teri

From: Michel Joseph Andre McMahon [REDACTED]
Sent: December 4, 2025 11:45 AM
To: Customer Relations <customerrelations@nspower.ca>;
nspdisputeresolution@gmail.com
Subject: Re: DRO 4 Dec 2025 re Michel McMahon dispute

****Exercise Caution** - This is an external email from: [REDACTED]
Beware of links or attachments from external sources. If you are unsure, click "Report Email" to submit for review.**

There appears to be many discrepancies...

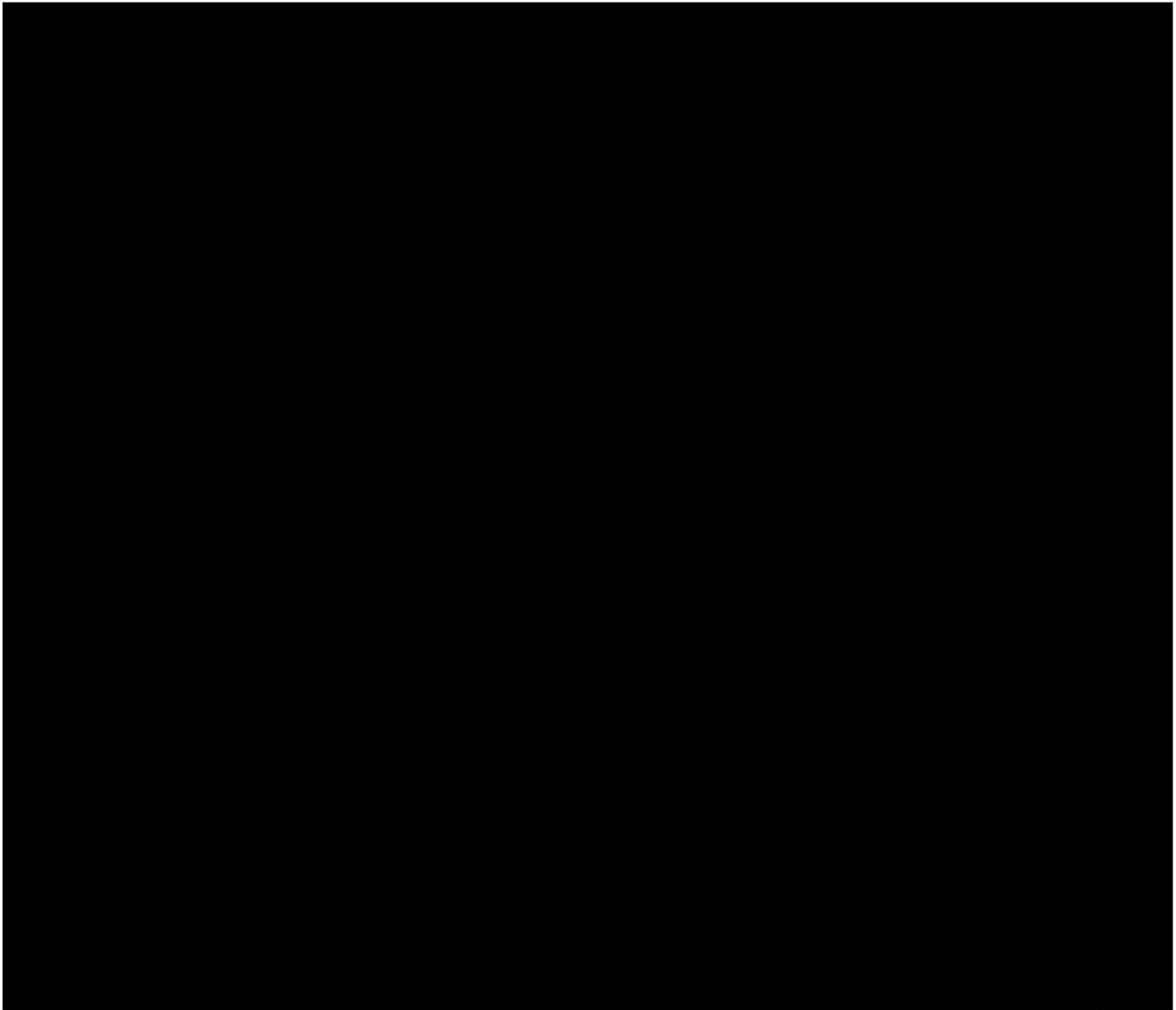
Please provide fresh copies of bills issued (Nov 24 for reference only), Jan 25, Mar 25, May 25, Jul 25, Sep 25, Nov 25. Since this covers a 1 year period...there should be a total of 12 base charges. The total power billed should be the difference between the first and last meter readings. The total number of billed days should be near 365.

This appears to be a bigger problem than initially anticipated.

Michel

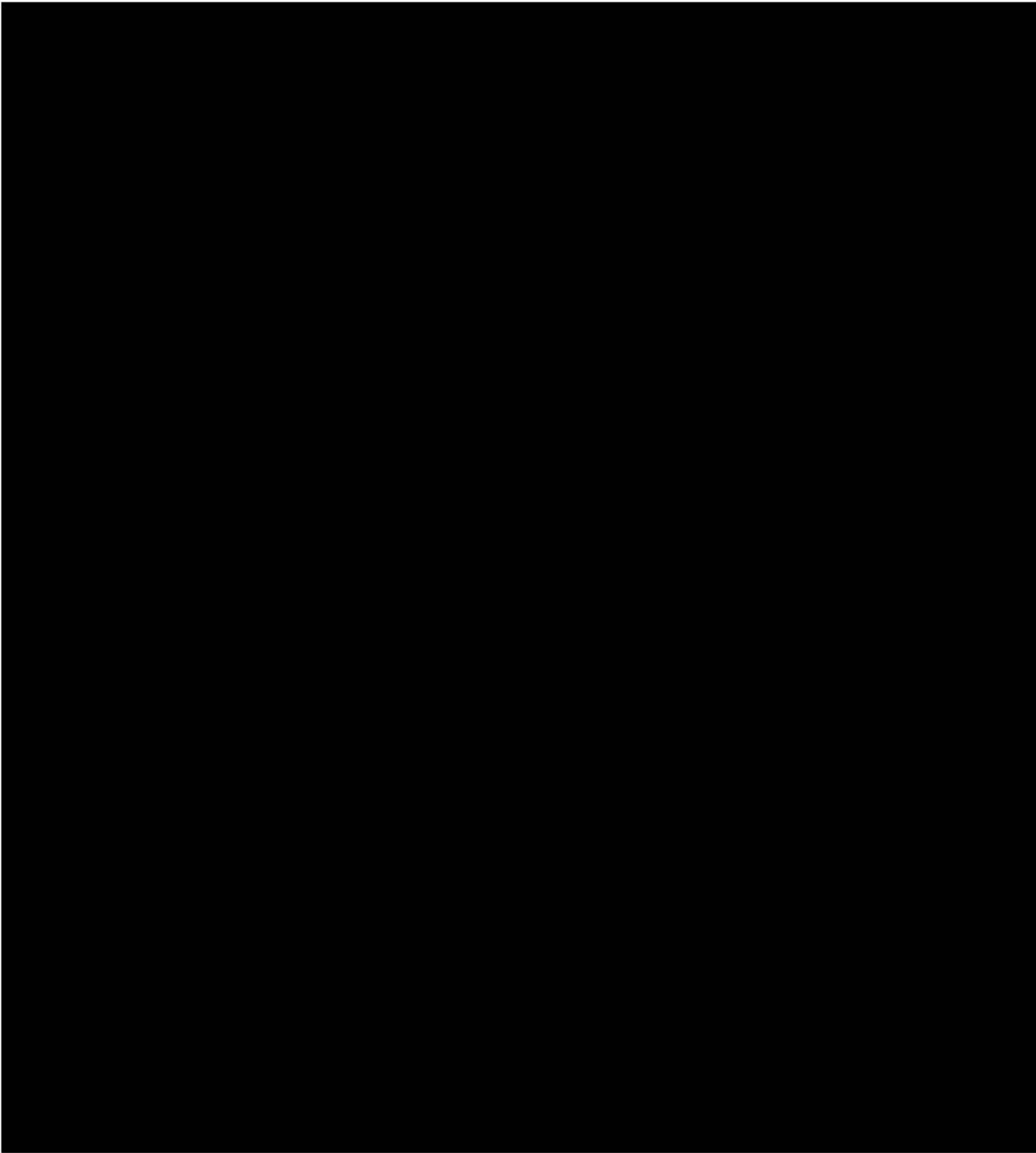
On Thu, Dec 4, 2025 at 11:32 AM Michel Joseph Andre McMahon
[REDACTED]rote:

You have 4 months of charges with previous bills less than 4 months ago (see green)



On Thu, Dec 4, 2025 at 11:28 AM Michel Joseph Andre McMahon
[REDACTED] wrote:

You have overlapping periods...see highlighted in red.



On Thu, Dec 4, 2025 at 11:16 AM <nspdisputeresolution@gmail.com> wrote:

Don Farmer, P. Eng., Dispute Resolution Officer (D.R.O.)

Telephone.(668).084_2868?Toll_free.7_433_084_2868?Fax.(668).491_3300

nspdisputeresolution@gmail.com

Michael McMahon; N.S.Power Customer Relations

Michael

The bill indicates a billing period of 123 days (between actual meter readings in July and Nov) minus 67 days usage previously estimated (May and July) to reconcile any estimation error and have billing based on actual meter readings.

N.S.Power

Please comment on the Customers following email messages of today as well as the DRO above statement.

Don Farmer,
P.Eng.

Dispute Resolution Office

From: Michel Joseph Andre McMahon [REDACTED]
Sent: December 4, 2025 10:41 AM
To: customerrelations@nspower.ca; nspdisputeresolution@gmail.com
Subject: Re: DRO 4 Dec re Michel McMahon dispute

Good day...in response to your email

As previously communicated...here is an image showing that 492 days of service were charged over the span of 1 year (365 days). Also...here is an image showing non-sequential meter readings (assuming two meters) on two occasions in your records from your communications.

10:24 AM Thu Dec 4

google.com



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Math Solver >

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Calculator.net

<https://www.calculator.net>

Calculator.net: Free Online Calculators - Math, Fitness ...

Online calculator for quick calculations, along with a large collection of calculators on math, finance, fitness, and more, each with in-depth...

X Michel McMahon Meter Dispute

On Thu, Dec 4, 2025 at 10:34 AM <nspdisputeresolution@gmail.com> wrote:

Don Farmer, P. Eng., Dispute Resolution Officer (D.R.O.)

Telephone.(668).084_2868?Toll_free.7_433_084_2868?Fax.(668).491_8300

nspdisputeresolution@gmail.com

Michel McMahon

Please review the highlighted statement in the immediately following N.S.Power email, as well as the attached ledger and meter record.

Please provide bills/evidence to support your statement : “A number of bills have included 2 meters in the past and I am claiming back all the amounts related to charges involving a second meter. The inclusion of a second meter on my bill is sporadic and unjustified”

Don Farmer,
P.Eng

Dispute Resolution Officer

From: Customer Relations <customerrelations@nspower.ca>

Sent: December 4, 2025 9:53 AM

To: nspdisputeresolution@gmail.com

Cc: [REDACTED] Customer Relations
<customerrelations@nspower.ca>

Subject: RE: 3 Dec 2025 email to the DRO from Michel McMahon re consent

Mr. Farmer,

Access for the DRO has been granted on subject [REDACTED]

The first attachment is a copy of the account ledger for the subject account.

The second attachment is a copy of the meter reads obtained for the subject account.

NS Power only shows that there is one meter at the property of [REDACTED]
[REDACTED] Also, NS Power only has one billing account in the name of Michel McMahon.

As shown on the Meter Read record, [REDACTED] was installed at the property from 2015 to 2020. On January 20, 2020, meter [REDACTED] was removed and replaced with meter [REDACTED]. This is the current meter at the premises. The only bill that would have shown both meters was the March 2020 invoice when the meter was changed.

It is NS Power's position that the customer has been billed appropriately for one meter at the property.

Teri

From: Michel Joseph Andre McMahon <[REDACTED]>
Sent: December 4, 2025 6:56 AM
To: Customer Relations <customerrelations@nspower.ca>;
nspdisputeresolution@gmail.com
Subject: Re: 3 Dec 2025 email to the DRO from Michel McMahon re consent

****Exercise Caution - This is an external email from: [REDACTED]**
Beware of links or attachments from external sources. If you are unsure, click "Report Email" to submit for review.**

{Second Request}

Please follow through with the consent by email.

M

On Wed, Dec 3, 2025 at 11:51 AM Michel Joseph Andre McMahon

[REDACTED]:

Please follow through with the consent by email.

M

On Wed, Dec 3, 2025 at 11:47 AM <nspdisputeresolution@gmail.com> wrote:

Don Farmer, P. Eng., Dispute Resolution Officer (D.R.O.)

Telephone.(668).084_2868?Toll_free.7_433_084_2868?Fax.(668).491_3300

[REDACTED]
[REDACTED]
[REDACTED] apology.

See above From and Cc.

Don Farmer, P.Eng.

Dispute Resolution Officer

From: Michel Joseph Andre McMahon [REDACTED]
Sent: December 3, 2025 11:42 AM
To: nspdisputeresolution@gmail.com
Subject: Re: : 3 Dec email to the DRO from Michel McMahon re consent

Good day,

Please list both emails to include in your communications. I only see one email.

Email1:

Email2:

Please comply

Michel

On Wed, Dec 3, 2025 at 11:28 AM <nspdisputeresolution@gmail.com> wrote:

Don Farmer, P. Eng., Dispute Resolution Officer (D.R.O.)

Telephone.(668).084_2368?.Toll_free.7_433_084_2368?.Fax.(668).491_3300

nspdisputeresolution@gmail.com

Michel McMahon

Please copy N.S.Power at the email address above on all future email to me. They will similarly copy you on their email to me related to this matter.

Don Farmer,
P.Eng.

Dispute Resolution Officer

From: Michel Joseph Andre McMahon [REDACTED]

Sent: December 3, 2025 10:45 AM

To: nspdisputeresolution@gmail.com

Subject: Re: 3 Dec email to the DRO from Michel McMahon re Incorrect number of Meters

Good day,

Please proceed by email for the consent.

Thank you

Michel

On Wed, Dec 3, 2025 at 10:35 AM <nspdisputeresolution@gmail.com> wrote:

Don Farmer, P. Eng., Dispute Resolution Officer (D.R.O.)

Telephone.(668).084_2368?.Toll_free.7_433_084_2368?.Fax.(668).491_3300

nspdisputeresolution@gmail.com

Michel McMahon; N.S.Power Customer Relations

Michel

I will begin with my Role Statement as Dispute Resolution Officer (DRO) in matters of dispute between N.S.Power and their Customers : In response to your following email, I will begin with my Role Statement as Dispute Resolution Officer (DRO) in matters of dispute between N.S.Power and their Customers : **I am not an employee of Nova Scotia Power** or the Nova Scotia Energy Board. I am appointed by Nova Scotia Power to satisfy the Regulations of the Board with respect to dispute resolution. My role is to address, and hopefully resolve, disputes with Nova Scotia Power that cannot be resolved through normal Customer channels. In my role I investigate N.S.Power's interpretation, and application, of Board approved Regulations. I do not have any jurisdiction over N.S.Power's day-to-day operations. My Decisions are binding on Nova Scotia Power but not on the Customer. Customers may appeal my Decisions (within 12 days of receipt of Final Written Decision) to the Board.

If you have not already done so, please contact N.S. Power by telephone at 1-800-428-6230 and give them your consent, to release your account information, to me. Alternatively, N.S.Power may contact you by email to give consent after they receive this email.

Please copy N.S.Power at the email address above on all future email to me. They will similarly copy you on their email to me related to this matter.

N.S.Power

Please provide me with N.S.Power's position in the matter as well as copies of relevant account statements, meter reading information, and relevant computerized notes or notices.

Don Farmer, P.Eng.

Dispute Resolution Officer

From: Michel Joseph Andre McMahon [REDACTED]

Sent: December 3, 2025 8:45 AM

To: nspdisputeresolution@gmail.com

Subject: Incorrect number of Meters

Good day,

{First Request}

My property has only one meter. A number of bills have included 2 meters in the past and I am claiming back all the amounts related to charges involving a second meter. The inclusion of a second meter on my bill is sporadic and unjustified.

Please provide a list of past charges from 2015 to now related to the inclusion charges for a ghost second meter so I can address this issue.

Attached is a copy of my recent bill.

Please comply.

Michel McMahon

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