Request IR-01:

(a) Please prepare and provide one consolidated schedule in Excel format covering the period of October 2017 to present, which integrates all account, billing, and meter data for the subject account. The schedule must include, at a minimum, the following fields for each billing period and transaction:

(i) Account/Billing Information;

(ii) Bill date;

(iii) Transaction date;

(iv) Transaction type (e.g., CHG, PAY, ADJ, LCG);

(v) Transaction amount (+/-);

(vi) Running account balance;

(vii) Meter and Usage Information;

(viii) Meter number;

(ix) Read start date and read end date;

(x) Start read and end read Usage (kWh) for the period;

(xi) Read type (Actual vs Estimated);

(xii) Indication of any corrected, reversed, or adjusted reads; and

(xiii) Whether there was a payment plan in place (STBP, STBE, SA or other) and the payments required under the plan.

(b) Please ensure the schedule is fully reconciled and that the total of all transaction's ties to the current outstanding balance claimed, and all usage values correspond to the underlying meter readings provided.

(c) Within the same schedule (or clearly referenced to it), identify and explain any of the following:

(i) Any periods where meter readings show "0.00" or other inconsistent values relative to recorded usage.

(ii) Any instances of duplicate billing dates with differing usage or charges.

(iii) Any negative, adjusted, or corrected usage entries, including the reason for the adjustment.

(iv) Any periods where estimated reads were used and later trued-up, including quantification of the impact on billed usage and charges.

(v) Any periods where the data has been reconstructed, corrected after the fact, or is otherwise incomplete, including an explanation of why and how the reconstruction was performed.

Response IR-01:

(a)-(b) Please refer to Confidential Attachment 1.

(c)

(i) There are no instances in which meter readings are recorded as "0.00."

(ii) Not applicable. Mr. Lincoln received monthly invoices while enrolled in an equal billing plan. The regular bi-monthly invoices provided detailed billing calculations for each two-month period. In contrast, the interim monthly equal billing invoices reflected only the equal billing amount charged and did not include detailed usage or calculation data.

(iii)-(v) Please refer to rows 81 and 82 of Confidential Attachment 1. On September 17, 2025, Mr. Lincoln received a true-up bill. On that invoice, the previously estimated usage for the period from March 14, 2025 (the date of the last actual meter read) to July 18, 2025 (the estimated read date), totaling 9,635 kWh, was credited. This estimated consumption was replaced with actual consumption based on a subsequent meter read taken on September 12, 2025.

As a result, total actual consumption of 13,646 kWh was billed for the period from March 14, 2025 to September 12, 2025. The bill therefore reflects: a credit for the previously billed 9,635 kWh (including associated base charges); and a charge for the corrected total consumption of 13,646 kWh (including applicable base charges). This adjustment represents a standard true-up process to reconcile estimated billing with actual meter readings. A screenshot of the relevant invoice has been provided below.

REDACTED

[redacted]

Lincoln DRO Appeal IR-1 Confidential Attachment 1 has been removed due to confidentiality.

Request IR-02:

For each billing period (2017–present):

(a) Please provide a step-by-step calculation of charges, including; kWh consumption, applicable rates, fixed and other charges.

(b) Confirm whether any multipliers or adjustments were applied to meter reads.

(c) Provide a worked example showing how a typical bill was calculated from raw reads to final dollar amount.

Response IR-02:

(a) NS Power is providing copies of all Mr. Lincoln's regular bills from 2017 to date as Confidential Attachments 1-9.

The calculation methodology is contained on the invoices. NS Power will provide the step-by-step calculation of the charges for one invoice per year, contained as Confidential Attachment 10. The highlighted item under each Confidential Attachment description below is the billing period for which the step-by-step calculations are included in Confidential Attachment 10.

Confidential Attachment 1

Year	Period	Invoice Type
2017	October 3 – November 15	Regular Bill
2018	November 15 – January 16	Regular Bill
2018	January 16 – March 13	Regular Bill
2018	March 13 – May 14	Regular Bill

2018	May 14 – July 13	Regular Bill
2018	July 13 – September 14	Regular Bill
2018	September 14 – November 14	Regular Bill

Confidential Attachment 2

Year	Period	Invoice Type
2019	November 14 – January 15	Regular Bill
2019	January 15 – March 14	Regular Bill
2019	March 14 – May 15	Regular Bill
2019	May 15 – July 15	Regular Bill
2019	July 15 – September 17	Regular Bill
2019	September 17 – November 13	Regular Bill

Confidential Attachment 3

Year	Period	Invoice Type
2020	November 13 – January 14	Regular Bill
2020	January 14 – March 12	Regular Bill
2020	March 12 – May 12	Regular Bill
2020	May 12 – July 15	Regular Bill
2020	July 15 – September 11	Regular Bill
2020	September 11 – November 16	Regular Bill

Confidential Attachment 4

Year	Period	Invoice Type
2021	November 16 – January 13	Regular Bill
2021	January 13 – March 12	Regular Bill
2021	March 12 – May 13	Regular Bill

Year	Period	Invoice Type
2021	May 13 – July 14	Regular Bill
2021	July 14 – September 14	Regular Bill
2021	September 14 – November 12	Regular Bill

Confidential Attachment 5

Year	Period	Invoice Type
2022	November 12 – January 14	Regular Bill
2022	January 14 – March 16	Regular Bill
2022	March 16 – May 16	Regular Bill
2022	May 16 – July 15	Regular Bill
2022	July 15 – September 15	Regular Bill
2022	September 15 – November 16	Regular Bill

Confidential Attachment 6

Year	Period	Invoice Type
2023	November 16 – January 17	Regular Bill
2023	January 17 – March 16	Regular Bill
2023	March 16 – May 15	Regular Bill
2023	May 15 – July 17	Regular Bill
2023	July 17 – September 15	Regular Bill
2023	September 15 – November 16	Regular Bill

Confidential Attachment 7

Year	Period	Invoice Type
2024	November 16 – January 16	Regular Bill
2024	January 16 – March 14	Regular Bill

Year	Period	Invoice Type
2024	March 14 – May 15	Regular Bill
2024	May 15 – July 16	Regular Bill
2024	July 16 – September 16	Regular Bill
2024	September 16 – November 15	Regular Bill

Confidential Attachment 8

Year	Period	Invoice Type
2025	November 15 – January 17	Regular Bill
2025	January 17 – March 14	Regular Bill
2025	March 14 – May 6	Regular Bill
2025	May 16 – July 18	Regular Bill
2025	March 14 – September 12	Regular Bill (Reconciliation)
2025	September 12 – November 18	Regular Bill

Confidential Attachment 9

Year	Period	Invoice Type
2026	November 18 – January 16	Regular Bill
2026	January 16 – March 16	Regular Bill

(b) No multipliers or adjustments were applied to meter reads other than to note that in 2019 Mr. Lincoln's meter changed from 99999 to 00000. The multiplier on the bill is 1.

Following Mr. Lincoln's complaint to the Dispute Resolution Officer, meter number 2262377 was removed and tested on February 5, 2026. A replacement meter (number 2567691) was subsequently installed. The multiplier for the replacement meter is also 1.

(c) Please refer to Confidential Attachment 10.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)

Lincoln DRO Appeal IR-2 Confidential Attachments 1-10 have been removed due to confidentiality.

Request IR-03:

Provide the methodology used to determine:

(a) The $803/month payment arrangement and the $561/month usage estimate.

(b) The $592/month payment arrangement and the $496/month usage estimate.

(c) For each determination, specify:

(i) The time period of consumption used.

(ii) Whether estimated reads were included.

(iii) Whether recent consumption was weighted more heavily.

(d) Provide a recalculation of monthly usage using the last 12 months of actual reads only, excluding estimated periods.

Response IR-03:

(a) The $803 monthly payment arrangement is comprised of two components: (i) an amount applied toward arrears and (ii) an estimated monthly usage amount.

The arrears component was calculated by dividing the outstanding balance of $5,720 over a 24-month period, resulting in approximately $238 per month. NS Power notes that the arrears component applied in the payment arrangement was $242 rather than $238, reflecting a rounding difference. The estimated monthly usage amount was $561, based on electricity consumption at the premises over the preceding year. Together, these components result in a combined monthly payment of approximately $803.

(b) The $592 monthly payment arrangement also consists of an arrears component and an estimated monthly usage component. The arrears component was calculated based on an outstanding balance of $2,305, divided by 24 months, resulting in $96 per month. The estimated monthly usage amount was $496, derived from the prior year's electricity consumption. Together, these components result in a total monthly payment of $592.

(c)

(i) The estimated monthly usage amounts were based on electricity consumption over the preceding 12-month period. The arrears component reflects the accumulated unpaid balance on the account. As balances roll forward over time, it is not possible to attribute the arrears component to a discrete consumption period.

(ii) Estimated meter reads would have been included in the calculation of the $496 monthly usage estimate only.

(iii) No. The calculation is based on total usage over the prior 12-month period.

(d) A recalculation of monthly usage based solely on the most recent 12 months of actual meter reads (excluding estimated periods) is as follows:

Total consumption (March 2024 – March 2025): 31,521 kWh
Energy charges: 31,521 kWh × $0.18187/kWh = $5,732.72
Weather adjustment: $5,732.72 × 1.0027 = $5,748.20
Average monthly energy cost: $5,748.20 ÷ 12 = $479.02
Add base charge: $479.02 + $19.17 = $498.19
Apply HST (5%): $498.19 × 1.05 = $523.10

Rounded, the resulting monthly amount is $523 per month.

Request IR-04:

Please provide copies of all payment agreements (2017–present).

(a) For each agreement, confirm:

(i) Whether it was in writing;

(ii) Whether it was signed by the customer and if not, why not;

(iii) Duration of agreement;

(iv) Payment terms; and

(v) When and why the agreement ended.

(b) If no signed agreements exist, explain how Nova Scotia Power Inc. (NS Power) considers itself compliant with Regulation 6.5 which requires written agreements for payment arrangements that extend beyond 30 days.

(c) Confirm whether any arrangements were imposed unilaterally by NS Power.

(d) Provide documentation relating to any Veterans Affairs (VAC) involvement in establishing payment terms.

(e) Confirm whether the account holder provided explicit consent or whether payments were directed or negotiated through a third party.

(f) Who is the current account holder? Did this change over time? When and who authorized any changes? Provide copies of any documentation NS Power has regarding changes to account holders.

Response IR-04:

(a)

(i) NS Power does not have copies of written payment agreements for the relevant period. Payment arrangements were established by telephone at the request of Mr. Lincoln or his authorized representative. Details of these arrangements are documented in the CIS notes, which are provided as Confidential Attachment 3 to NS Power's Response to Mr. Lincoln's DRO appeal.

(ii) There are no signed agreements. NS Power notes that Regulation 5.3 provides, in part:

> Domestic customers who enter into a Payment Agreement with the Company are eligible to be placed on the Equal Billing Plan with blended payments consisting of monthly usage and arrears. The Company will issue information to the customer on a monthly or bi-monthly basis, calculated on the readings. Such information shall be for the purpose of informing the customer of the actual charges which may be applicable to the customer's account.

Consistent with this provision, customers enrolled in such arrangements receive ongoing billing information reflecting actual charges.

(iii) (iv) (v)

Mr. Lincoln has entered into five different payment arrangements with NS Power:

- First arrangement – Sept 14, 2018 to Nov 22, 2018 - $313 per month. Ended due to missed payments.
- Second arrangement – November 26, 2018 to March 25, 2019 - $313 per month. Ended due to missed payments.
- Third arrangement – October 5, 2020 to Dec 6, 2022 - $510 per month. Ended due to completion of the payment arrangement.
- Fourth arrangement – June 5, 2024 to October 10, 2024 – began as $878 over 12 months then changed to $732 over 24 months. Ended due to missed payments.
- Fifth arrangement – February 28, 2025 to current - began as $803 over 12 months then changed to $592 over 24 months. This arrangement is still in force.

(b) Regulation 6.5 addresses payment arrangements under which a customer is permitted to repay the full amount of arrears over a period of time. This type of arrangement is distinct from the blended payment arrangements offered to Mr. Lincoln.

The arrangements provided to Mr. Lincoln were structured as Equal Billing Plan arrangements pursuant to Regulation 5.3, which combine repayment of arrears with ongoing current usage charges into a single monthly payment. Because these arrangements incorporate both current consumption and arrears in a blended amount, they are not treated as standalone arrears repayment agreements requiring a separate written agreement under Regulation 6.5.

NS Power's Customer Care Associates provide thousands of payment arrangements to customers each month (averaging approximately 7,200 per month before the April 2025 cyber incident). The payment arrangements are offered on a flexible interest-free basis to provide customers with as much assistance as possible. NS Power relies on Regulation 5.3 for situations where customers are looking to roll their arrears into an Equal Billing Plan so that the monthly payment reflects both arrears and current usage. As those arrangements include monthly usage, NS Power does not require a written agreement. This allows NS Power to work with the customers to manage their billing options without any undue delay.

(c) All payment arrangements were agreed to by Mr. Lincoln or [redacted], with the exception of one modification requested by Veterans Affairs Canada, which involved changing the term of an arrangement from 12 months to 24 months.

(d) Please refer to NS Power's DRO Appeal Response Confidential Attachment 3.

(e) Please refer to NS Power's DRO Appeal Response Confidential Attachment 3.

(f) The current account holder is Dave Lincoln. Authorized individuals with consent to access and act on the account include his spouse, [redacted], and a Veterans Affairs Canada representative ([redacted]). NS Power does not have records indicating any changes to the account holder during the relevant period.

Request IR-05:

Confidential Attachment 3 to NS Power's response to the appeal (Exhibit L-7), refers to NS Power taking instructions from [redacted]. Did Mr. Lincoln provide authorization to NS Power for these people to make changes to his billing arrangements? If so, when and provide documentation confirming that authorization was provided. If not, why not?

Response IR-05:

Mr. Lincoln's spouse [redacted] was added on the account with consent when the account was created. A spouse that is listed on the subject account has the same authorizations such as set up payment arrangements, connect/disconnect service, billing inquiries as the account holder. Please refer to NS Power's DRO Appeal Response Confidential Attachment 3 for Veteran's Affairs consent.

Request IR-06:

With respect to the meter change:

(a) On what date was the meter changed?

(b) Why was the meter changed? Were there any issues with the existing meter or billing?

(c) Who authorized the meter change? If it was Mr. Lincoln, provide proof of his authorization. If it was not Mr. Lincoln, identify who authorized the change and provide evidence demonstrating that this individual had Mr. Lincoln's permission to do so.

Response IR-06:

(a) Mr. Lincoln's meter was changed twice since 2017: on December 16, 2020, and on February 13, 2026.

(b) The December 2020 meter change occurred as part of NS Power's system-wide transition from analog meters to AMI smart meters. The February 2026 meter change was undertaken as part of a dispute resolution process for the purpose of meter testing. There were no issues with the existing meter or with billing.

(c) The December 2020 meter change was completed as part of NS Power's AMI smart meter rollout program, which applied to all customers and did not require individual customer authorization. The February 2026 meter change was directed by the Dispute Resolution Officer for the purpose of meter removal and testing.

Request IR-07:

In Confidential Attachment 1, page 20 or 41, Mr. Lincoln states,

[redacted]

Is this payment arrangement acceptable to NS Power? If not, why not?

Response IR-07:

NS Power cannot accept a monthly payment in the range of $[redacted], as this amount is insufficient to cover ongoing electricity consumption at the premises, which is currently estimated at approximately $523 per month.

In addition, Mr. Lincoln has an outstanding arrears balance of $[redacted]. As such, a payment at the proposed level would not address either current usage or the existing arrears.

Request IR-08:

Page 6 of NS Power's response to the appeal (Exhibit L-7) states that it accepts the Dispute Resolution Officer's (DRO) direction for a 24-month payment plan based on payment of $594/month ($496 usage and $96 arrears).

(a) When did NS Power set up this new payment plan?

(b) The DRO's decision is dated March 6, 2026. Provide copies of all bills issued to Mr. Lincoln after March 6 and if any of these bills were not based on the $594/month payment plan explain why.

Response IR-08:

(a) The new payment plan was set up March 3, 2026.

(b) Please refer to IR-1 Confidential Attachment 9.

Request IR-09:

Confidential Attachment 3, page 6 of 11, to NS Power's response to the appeal (Exhibit L-7) refers to paying [redacted] to "secure their account", which appears to have been paid on June 4, 2024.

(a) Please explain the rationale for requiring this payment.

(b) Provide the dates and amounts of all similar payments made to "Secure their account".

(c) It is NS Power's practice to require such payment prior to entering into payment arrangements with customers? Why? What authority does NS Power rely on to justify requiring such payments?

Response IR-09:

(a) A Disconnection Notice was issued on May 1, 2024, as no payments had been received on the account since November 3, 2023, resulting in a significant arrears balance. In such circumstances, it is standard practice for NS Power to request a partial payment, typically up to 50% of the outstanding balance, as a condition of establishing an Equal Billing Plan and cancelling the pending disconnection for non-payment. This process is commonly referred to as "securing the account."

Regulation 5.4 provides that "a customer must make satisfactory arrangements for payment of the balance prior to the expiry of a collection notice in order to avoid disconnection without further notice."

(b) On October 10, 2024, a Disconnection Notice was issued after the Equal Billing arrangement established on June 5, 2024 fell into arrears. At that time, the customer agreed to make payments of $1,000 on or before October 18, 2024 and $1,283 on or before October 31, 2024, following which NS Power would have offered a new Equal Billing arrangement. These payments were not received, and no new arrangement was implemented.

On January 9, 2025, a further Disconnection Notice was issued due to continued arrears. On February 28, 2025, following a decision of the Dispute Resolution Officer, Mr. Lincoln entered into a 24-month payment arrangement ("settlement agreement"). NS Power accordingly established an Equal Billing Plan, which remained in effect until March 3, 2026, when, pursuant to a further direction from the Dispute Resolution Officer, the plan was amended to $592 per month over an additional 24-month period.

(c) Yes. Consistent with Regulation 5.4, where a Disconnection Notice has been issued due to arrears, NS Power may require a partial payment, generally up to 50% of the amount identified in the Disconnection Notice, before agreeing to a payment arrangement or placing the account on an Equal Billing Plan.

Regulation 5.4 states that "a customer must make satisfactory arrangements for payment of the balance prior to the expiry of a collection notice." Requiring a partial payment in these circumstances forms part of establishing such satisfactory arrangements and ensures that customers demonstrate the ability to bring the account into good standing while preventing disconnection.

Request IR-10:

With respect to the arrangement to pay $510/month:

Confidential Attachment 3, page 3 of 11 to NS Power's response to the appeal (Exhibit L-7) appears to indicate that despite the arrangement, NS Power was not issuing bills in the amount of $510 per month to Mr. Lincoln, why?

Why did NS Power only bill $510 every two months between November 2020 and April 2021?

Why did NS Power bill $1,020 per month ($510 x 2) between January and May 2022?

Response IR-10:

NS Power issued bills in the amount of $510 on November 18, 2020, December 18, 2020, January 19, 2021, February 18, 2021, March 18, 2021 and April 19, 2021.

NS Power issued bills in the amount of $510 on January 19, 2022, February 18, 2022, March 18, 2022, April 18, 2022 and May 18, 2022. Please note on these invoices, Mr. Lincoln owed a previous budget amount of $510 + the current $510 so the billing amount due was $1,020. As shown on the bill:

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Equal Bill: Owing $510.00     Current $510.00          Due    $1020.00
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Request IR-11:

Confidential Attachment 3, page 4 of 11, refers to a July 18, 2024 change from STPB to STBE requested by [redacted] of Veteran's Affairs and that the monthly amount is now $732 ($586 usage and $146 arrears). Why, following this change, were no monthly bills issued for $732, and instead bills of $1,464 were issued in each of July, August and September 2024?

Response IR-11:

[redacted] contacted NS Power on Mr. Lincoln's behalf on July 18, 2024 to review the monthly payment amount. Following that discussion, NS Power's Low Income Advocate revised the existing payment arrangement from a 12-month term ($878/month) to a 24-month term at a reduced monthly amount of $732, effective as of the June billing period. Subsequent bills were issued reflecting the revised monthly amount of $732. However, an arrears balance of $732 remained outstanding for the June billing period until payment was received.

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Equal Bill: Owing $732.00     Current $732.00          Due    $1464.00
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Request IR-12:

Confidential Attachment 3, page 6 of 11, refers to Mr. Lincoln requesting STBP over 12 months of $878 ($584 usage and $293 arrears). Why then, did NS Power bill only approximately $800 per month between March and June 2025, then approximately $1,600 in each of August, September and October, and then $2,392 in December?

Response IR-12:

The Short-Term Billing Plan of $878 per month was requested in June 2024. This arrangement was subsequently revised, at the request of Veterans Affairs Canada, to a 24-month payment plan with a reduced monthly payment of $732, effective for the June 2024 billing period. Mr. Lincoln defaulted on this revised payment arrangement in October 2024 due to missed payments.

On February 28, 2025, Mr. Lincoln entered into a new 12-month payment arrangement in the amount of $803 per month. Accordingly, NS Power issued bills in the amount of approximately $803 per month between March and June 2025, consistent with that arrangement.

For the period from August through December 2025, amounts billed exceeded $803 in certain months because they reflected not only the ongoing monthly payment amount, but also the accumulation of unpaid amounts from prior billing periods. As a result, where payments were missed or insufficient, subsequent bills incorporated both the regular monthly amount and any outstanding arrears, leading to higher total amounts appearing on the invoices.