From: Dave Lincoln [redacted]>
Sent: July 13, 2026 5:41 PM
To: Wallace, Lisa <Lisa.Wallace@novascotia.ca>; Penney, Nicole <Nicole.Penney@novascotia.ca>; vivek.sood@nspower.ca; Sofia Reiner <sofia.reiner@nspower.ca>; Lisa Forsey <lisa.forsey@nspower.ca>; Chris Lanteigne <chris.lanteigne@nspower.ca>
Cc: McInnes, Caroline K E <Caroline.McInnes@courts.ns.ca>
Subject: SERVICE: Form 90.07B Tribunal Appeal Filed — Court File No. 555423
Importance: High

Dear Parties,

Please find attached the formal digital copies of the Notice of Appeal filed today with the Nova Scotia Court of Appeal. The matter has been officially registered under Court File No. 555423.

As directed by the Registrar, this transmission serves as your electronic service copy of the notice and the underlying decision. If your respective legal departments require a hard physical copy, please reply directly to this thread with your preferred mailing address.

Thank you,

Dave Lincoln
Disabled Veteran
[redacted]

Form 90.07B

2026 C.A. No. 555423

Nova Scotia Court of Appeal

Between:

REGISTRAR
Nova Scotia Court of Appeal
JUL 13 2026
HALIFAX, N.S.

DAVE LINCOLN, Appellant

and

NOVA SCOTIA ENERGY BOARD AND NOVA SCOTIA POWER INCORPORATED, Respondents

Notice of Appeal (Tribunal)

To:
Lisa Wallace, Chief Clerk
Nova Scotia Energy Board
3rd Floor, 1601 Lower Water Street
Halifax, Nova Scotia B3J 3P6

AND TO:
Legal Counsel
Nova Scotia Power Incorporated
1223 Lower Water Street
Halifax, Nova Scotia B3J 3M4

Appellant appeals

The appellant, Dave Lincoln, appeals from the decision and order made by the Nova Scotia Energy Board. The appellant appeals from the whole of the final decision in the proceedings before the Nova Scotia Energy Board under court matter number Matter M12733 made by Board Member Marc L. Dunning.

Decision or order appealed from

The decision was made on May 28, 2026. It was made at Halifax, Nova Scotia.

Grounds of appeal

The grounds of appeal are:

1. **Error of Law Regarding Shifting Nomenclature, Deception, and Regulation 6.5(3) Nullity:** The Board erred in law on Page 3 of its decision by ruling that a utility can escape the mandatory signature requirements of Regulation 6.5(3) by retroactively changing the name of its debt collection schedules. The Board completely ignored the fact that Nova Scotia Power explicitly executed and enforced these arrangements as budget settlement

agreements throughout the Dispute Resolution Officer proceedings. The Board permitted the utility to shift its terminology to an Equal Billing Plan only after Board staff formally issued Request IR-4 questioning how the utility could be compliant if no signed agreements exist. The Board erred by validating these changing naming tactics to excuse a total lack of written contracts or physical customer signatures, thereby enforcing a series of financial arrangements that are completely void ab initio.

2.**Violation of the Common Law Doctrine of Privity of Contract and Third-Party Precedent:** The Board erred in law on Page 4 by validating an unauthorized financial contract executed behind the Appellant's back between Nova Scotia Power and a former Veterans Affairs Canada case manager who was subsequently terminated. The Board erred by ruling that a verbal conversation can allow an unverified third-party lacking Power of Attorney to execute a long-term contract over a consumer's income. This error sets a dangerous province-wide precedent allowing third parties to verbally lock any Nova Scotia Power customer into financial terms without consent, violating fundamental contract law, consumer protections, and settled case law.

3.**Reliance on Fabricated Evidence and Fraudulent Internal System Logs:** The Board erred in law and breached its duty of procedural fairness by accepting Nova Scotia Power's internal system logs as factual evidence. The Board explicitly relied on a documented corporate fabrication logging that the Appellant's wife called and authorized a representative from Veterans Affairs Canada to alter the account profile, when the Appellant's wife has never once spoken to that case manager, nor did she ever possess the legal authority to bind the Appellant's personal finances.

4.**Breach of Procedural Fairness and Tolerance of Ex Parte Service Violations:** The Board erred in law by failing to log procedural violations and strike Exhibit L-11 from the record. The Board permitted Nova Scotia Power to file formal Information Request responses via an ex parte transmission that intentionally omitted the Appellant from the secure electronic disclosure chain, allowing the utility to submit data behind the consumer's back in direct violation of tribunal service rules.

5.**Misinterpretation of Statutory Stay Protections under Regulation 6.4:** The Board erred in law on Page 4 by ruling that Regulation 6.4 only freezes physical disconnections. By failing to issue an administrative stay during a five-month open dispute, the Board actively permitted Nova Scotia Power to extract unauthorized monthly billings of 596 dollars when the utility's own evidence file established the true billing rate at 129 dollars, weaponizing a collection clock while a formal dispute was active.

6.**Absolute Failure to Enforce Appeal Stays and Window Violations:** The Board erred in law, exceeded its jurisdiction, and breached the principles of natural justice by completely failing to issue an interim stay of proceedings despite multiple explicit, written requests from the Appellant. The Board openly permitted Nova Scotia Power to violate the mandatory 12-day appeal freeze by launching fresh enforcement actions within two hours of a Dispute Resolution Officer ruling. Furthermore, the Board permitted Nova Scotia Power to issue a predatory invoice demanding 2368 dollars on June 19, 2026, forcefully advancing a collection clock against a combined 6898 dollars balance while the Appellant was actively within his statutory 30-day window to appeal.

7.**Total Failure to Adjudicate and Reliance on Confirmed Accounting Errors:** The Board erred in law and completely abdicated its statutory regulatory duty by completely failing to evaluate, address, or rule upon the comprehensive, formal written statement of objections submitted by the Appellant on May 28, 2026. The Board completely ignored the material regulatory violations and explicit data logging anomalies within Nova Scotia Power's own usage report, which documented duplicate bill dates on September 17, 2025, negative usage entries, and multiple lines showing 0.00 reads while simultaneously charging for thousands of kWh. The Board further ignored the fact that the 5kW medical-use hot tub was completely disconnected from the electrical panel since 2022, receiving zero power. The Board erred in law by basing its final decision on billing data that the Board itself explicitly acknowledged contained multiple accounting errors, utilizing a legal fiction to enforce an unverified, contradictory, and inflated load profile against a 2500 square foot residential address purchased in October 2017.

8.**Unlawful Facilitation of Corporate Theft and Systemic Regulatory Capture:** The Board committed a severe error of law and exceeded its jurisdiction by abdicating its statutory mandate to regulate operations, enforce strict performance criteria, and protect the public interest under the Energy and Regulatory Boards Act. By continuously permitting Nova Scotia Power to operate in open defiance of performance standards without once passing a structural review for nine consecutive years—an operational capitulation that would result in immediate closure or mandatory overhaul for any standard commercial enterprise—while routinely rubber-stamping consecutive rate increases for a monopoly incapable of maintaining transmission stability during minor windstorms, the Board actively enabled systemic utility overcharges. By issuing minuscule, irrelevant fines that function as a mere cost of corporate business and closing Matter M12733 while permitting a void debt to be enforced through an active collections clock, the Board stepped out of its role as an impartial regulator and entered joint non-compliance with provincial laws to actively facilitate corporate theft.

9.**Complete Disregard of Mental Health, Family Trauma, and Natural Justice:** The Board erred in law and fundamentally breached the principles of natural justice by completely failing to evaluate, address, or weigh the profound personal and medical crises placed directly before them in the record. The Board operated with complete procedural blindness by ignoring the severe, compounding emotional trauma and acute family destabilization surrounding the active criminal assault case involving the Appellant's minor child. By completely omitting these vital safety, stability, and dependency factors from its administrative evaluation, the Board denied the household basic procedural protections and executed a decision entirely isolated from the reality of the evidence.

10.**Systemic Bad Faith, Institutional Delays, and Disregard of Widespread Consumer Litigation:** The Board erred in law, exceeded its jurisdiction, and acted contrary to the Nova Scotia Human Rights Act by validating an unverified debt structure that was aggressively enforced through absolute Economic Duress. The Respondents actively engaged in flagrant and outrageous conduct by intentionally stalling, delaying, and dragging out these proceedings for nearly five months since February 2, 2026, while completely refusing to enforce explicit statutory protections. The Respondents acted in complete bad faith by ignoring the widespread, systemic nature of these exact billing and signature violations, which have now exposed Nova Scotia Power to an active, massive class action lawsuit representing over 13000 affected consumers across the province. By maintaining constant threats of physical disconnection from an essential life service and permitting unauthorized overcharges of 596 dollars a month with full, documented knowledge of the Appellant's service-related post-traumatic stress disorder and permanent physical mobility injuries, the Respondents triggered a severe, compounding health feedback loop that completely stripped the Appellant of sleep and degenerated his physical injuries. This calculated course of administrative omissions constitutes a total failure to accommodate, a severe breach of statutory duty, and establishes immediate civil grounds for the intentional infliction of mental suffering and physical aggravation.

Authority for appeal

Section 36 of the Energy and Regulatory Boards Act, SNS 2024, c. 11, and the Nova Scotia Civil Procedure Rules.

Order requested

The appellant says that the court should allow the appeal and that the judgment appealed from be reversed and the following relief be granted:

•An Order setting aside the decision of Nova Scotia Energy Board Member Marc L. Dunning dated May 28, 2026.

•A declaration that the Appellant is not seeking to evade lawful payment for actual, metered energy consumption, but is strictly seeking fair, lawful treatment in compliance with provincial utility regulations.

•A declaration that all unsigned arrears arrangements, budget settlement agreements, and unauthorized third-party billing structures enforced against the Appellant's account since September 2017 are statutory nullities, void ab initio, and carry zero legal weight.

•An Order directing an independent, third-party forensic audit of the account profile and ordering full financial restitution and a complete return of all unauthorized funds extracted above actual, metered energy usage, including all balances collected under the void 803 dollars monthly plan, or any other purported agreement, budget settlement, or altered nomenclature enforced for a duration exceeding 30 days without satisfying the mandatory signed statutory preconditions of Regulation 6.5(3).

•An immediate Emergency Stay of all collection actions, rate-hike applications, or service discontinuances pending final judicial determination.

•A formal declaration that the calculated five-month administrative delay and intentional exploitation of known medical vulnerabilities constitutes an actionable infliction of mental and physical suffering, preserving the Appellant's right to seek consequential, punitive, and tortious damages before a panel of the Court.

•An Order declaring the Respondents jointly liable for court costs and disbursements.

Motion for date and directions

The appeal will be heard on a time and date to be set by a judge of the Court of Appeal. The appellant must, not more than eighty days after the date this notice is filed, make a motion to a judge of the Court of Appeal to set that time and date and give directions. You will be notified of the motion.

Contact information

The appellant designates the following address:
Dave Lincoln
[redacted]
Email: [redacted]

Documents delivered to this address will be considered received by the appellant on delivery. Further contact information is available to each party through the prothonotary.

Signature

Signed June 23, 2026.

Registrar's Certificate

I certify that this notice of appeal was filed with the court on July 13, 2026

Caroline McInnes
Registrar

[if available attach copy of judgment and order appealed from]

Nova Scotia
Energy Board

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board@novascotia.ca
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May 28, 2026

[redacted]

Dave Lincoln
[redacted]

Dear Mr. Lincoln:

M12733 – Nova Scotia Power Inc. – Appeal by Dave Lincoln of a Decision of the Dispute Resolution Officer

The Nova Scotia Energy Board (Board) has completed its review of your appeal regarding your Nova Scotia Power Inc. (NS Power) account. The Board reviewed your concerns about the amount owing, meter readings, estimated bills, equal billing, payment arrangements, and your view that the billing and collection process was unfair.

The Board acknowledges that this matter has been a source of significant frustration and concern for you. Your submissions make clear that you feel you have been paying significant amounts for a long time without understanding why the balance remained high. The Board recognizes that the account history data is lengthy and complex, and that aspects of the billing structure and payment arrangements were not always clearly understood.

Under NS Power's *Regulations*, an agreement for electric service exists when a customer applies for service or consumes and pays for electricity at the premises. The *Regulations* also provide that electric service is recorded by the meter. In plain terms, the meter is the measuring point for electricity entering the property. NS Power is responsible for delivering electricity to the meter and measuring what passes through it. What happens after electricity passes through the meter is determined by the specific characteristics and energy demands of the home. Factors influencing usage may include space heating, water heating, household appliances, number of occupants, insulation efficiency, hot tubs, and other electrical equipment. NS Power does not control those things inside the home.

A useful way to think about this is like water flowing through a water meter. The utility is responsible for delivering the water and making sure the meter measures the water entering the property. Once the water is inside the property, how much is used depends on the taps, appliances, leaks, and household habits. Electricity works in a similar way. The Board must decide whether the electricity was delivered and measured properly, not whether every item inside the home used electricity efficiently.

The evidence shows that the electricity usage recorded on your account reconciles with the meter readings and the resulting charges. NS Power also provided a consolidated schedule in response to the Board's Information Requests showing the account, billing, meter readings, energy usage, payments, adjustments, and reconciliation information. The Board has considered that schedule. The schedule does not show that the balance was created from a single unexplained charge. Rather, it shows electricity consumption over time, payments made over time, and arrears, that accumulated when the payments did not fully cover both current usage and prior amounts owing.

The Board also considered your concerns about estimated reads, duplicate entries, negative usage entries, and the September 2025 true-up. The *Regulations* allow NS Power to estimate usage when it cannot obtain an actual read, provided that adjustments are made once actual readings are later obtained. NS Power explained that the September 2025 entries reversed previously estimated usage and replaced it with actual usage after a later meter read. The Board finds that is what happened in your case. That type of correction may look confusing on a bill because it can show a negative entry and a larger positive entry, but it is an accounting correction. It does not mean electricity consumption was manipulated or billed twice.

The Board also reviewed the meter accuracy issue. *Regulation* 5.5 states that when a customer disputes the amount of electricity consumed from the meter, NS Power must first check the meter reading, then perform an "as found" meter test if the customer remains unsatisfied and then advise the customer of the option to request an independent test. That process was followed. The meter was tested, and the evidence before the Board does not show that it was outside allowable limits. For that reason, the Board accepts the recorded metered usage as reliable.

A significant part of the confusion in this matter appears to come from the difference between a regular bill and equal billing. A regular bill charges the customer for electricity used during a specific billing period. For example, if usage is higher in winter, the bill is higher. If usage is lower in summer, the bill is lower.

Equal billing works differently. Under *Regulation* 5.3, NS Power may place a customer on an Equal Billing Plan. The monthly amount is based on the customer's average usage at the premises over the prior 12 months, adjusted to normal weather. The monthly billing amount is reset twice a year in January and July. Equal billing does not reduce or erase electricity usage. It spreads expected annual costs into more even monthly payments.

For example, if a customer's actual average electricity costs over a year are expected to be $6,000, equal billing may set the customer's monthly amount at about $500 ($6,000/12) per month. That does not mean the customer uses exactly $500 of electricity every month. The customer may use $900 of electricity in a winter month and $250 in a summer month, but the equal billing amount smooths those highs and lows into one steadier payment.

In your case, the monthly amounts were more complicated because they included two parts: (1) estimated ongoing electricity usage and (2) repayment of old arrears. For example, as noted in NS Power's response to IR-3, the prior monthly payment arrangement of about $803 was not simply a current bill for one month's electricity. It included approximately $561 for ongoing estimated usage and approximately $242 toward arrears of $5,720 at the time. Similarly, the current arrangement of $592 per month includes approximately $496 for ongoing estimated usage and approximately $96 toward arrears to clear out the $2,305 balance outstanding at the time of this filing, over 24 months. This is why the payment amount may appear high even when current usage has declined. Part of the payment is for electricity being used now, and part is for amounts already owing from earlier periods.

This also explains why making payments does not always make the balance disappear quickly. For example, if a customer's estimated annual electricity usage is $8,400 per year, this would average approximately $700 ($8,400/12) per month in ongoing electricity charges. If the customer also has an existing arrears balance of $4,800 and enters a 24-month repayment arrangement, a reasonable monthly payment could be approximately $900 a month consisting of $700 toward ongoing monthly usage and $200 ($4,800/24) toward repayment of arrears. Using this example, if monthly electricity usage remains around $700, the balance on the arrears would decrease by roughly $200 per month. If ongoing electricity usage increases to approximately $900 during colder months, the arrears balance may remain relatively unchanged despite regular payments continuing to be made. Conversely, if usage falls below approximately $700, the balance may decrease more quickly. As a result, a customer may continue making substantial monthly payments while still carrying a remaining balance on their account because new electricity charges for ongoing service continue to be added while historical arrears are being repaid at the same time.

The Board notes from NS Power's responses that about five separate payment arrangements were entered into over the course of the account history, with some arrangements ending following missed payments or defaults under the arrangement terms. This contributed to the continued accrual and roll-forward of arrears over time, notwithstanding the substantial payments that were made on the account. That is not evidence of fraud. It is the result of current charges and old arrears moving through the same account.

The Board also considered your concern that there were no signed written payment agreements. *Regulation* 6.5 deals with Payment Agreements for repayment of arrears. It states that, for domestic customers, where repayment arrangements extend beyond 30 days, the Company must offer a written Payment Agreement and that a domestic customer may be eligible for an agreement extending to 24 months. *Regulation* 6.5 also sets out formal requirements for Payment Agreements.

NS Power explained that the arrangements on your account were treated as blended Equal Billing Plan arrangements under *Regulation* 5.3, not as standalone arrears-only Payment Agreements under *Regulation* 6.5. *Regulation* 5.3 specifically states that domestic customers who enter into a payment agreement may be placed on the Equal Billing Plan with blended payments consisting of monthly usage and arrears, and that the Company will issue information to the customer on a monthly or bi-monthly basis calculated based on meter readings. Such information is for the purpose of informing the customer of the actual charges which may be applicable to the customer's account. There is no regulatory requirement that these types of payment agreements be in writing.

The Board accepts that distinction for this account. The arrangements were not simply repayment schedules for an old debt. They were blended arrangements combining current electricity usage and arrears. For that reason, no written agreement was required, and the absence of a signed agreement does not mean that the electricity charges are void or that the arrears must be erased. The electricity was still consumed at the property and remained payable.

NS Power's account notes (Exhibit L-7, Attachment 3) indicate that the various payment arrangements on your account were agreed to by you, your wife, or a representative from Veteran's Affairs who your wife gave permission to NS Power to be added. There is nothing to indicate that these authorizations violated the *Regulations*.

The Board also considered your argument that billing should have stopped during the appeal. *Regulation* 6.4 provides a process for disputed bills. It requires NS Power to investigate disputes, attempt to resolve them, and permits the customer to contact the DRO if the dispute cannot be resolved. It also states that no disconnection in relation to a disputed bill shall occur until at least 12 days after the DRO decision is given and the customer is notified. The *Regulation* addresses disconnection. It does not mean that ordinary billing stops, or that electricity used after the dispute begins becomes free. Ongoing electricity service continues to be billed while the dispute process is underway.

The Board understands why the account may have felt impossible to follow. But confusion, poor communication, or disagreement with the result is not the same as fraud. Fraud would require evidence that charges were knowingly invented, that meter readings were falsified, or that the account was deliberately manipulated. The evidence before the Board does not support that conclusion.

The Board accepts that your household has changed over time. You explained that the hot tub stopped being used, that parts of the home were under-heated, that household occupancy changed, and that you attempted to reduce consumption. Those facts may help explain why you expected usage to decline. However, they do not prove that the meter readings or bills were wrong. The account still shows significant electricity consumption over time, and NS Power's calculation of electricity use based on actual reads remained generally consistent with the monthly usage amounts discussed.

The Board therefore upholds the billing. The evidence supports the conclusion that the electricity billed to your account was measured correctly, consumed and properly charged. The Board notes that NS Power has already provided through its Information Request responses, consolidated schedules and supporting materials including all the invoices containing billing, meter reads, usage, payment, adjustment and reconciliation information dating back to when the account was opened in 2017. The Board therefore does not consider it necessary to direct further reconstruction of the account history.

The DRO directed NS Power to set up a 24-month payment plan based on payments of $592 per month ($496 usage and $96 arrears), which NS Power did on March 3, 2026. This is the payment plan currently in place. The Board directs NS Power to work with you in good faith to establish a new, reasonable payment arrangement for the remaining arrears over a period of up to 24 months, or another arrangement that both parties can agree on. That arrangement should clearly separate current monthly electricity usage from repayment of arrears so that there is no further confusion about what the monthly amount represents.

The Board recognizes that this is not the outcome you were seeking. However, the Board's role is to decide whether the evidence shows that NS Power billed you incorrectly or failed to follow the applicable regulatory framework in a way that invalidates the charges. On the evidence before it, the Board does not find that standard has been met.

NS Power's account notes (Exhibit L-7, Attachment 3) indicate that the various payment arrangements on your account were agreed to by you, your wife, or a representative from Veteran's Affairs who your wife gave permission to NS Power to be added. There is nothing to indicate that these authorizations violated the *Regulations*.

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The Board recognizes that this is not the outcome you were seeking. However, the Board's role is to decide whether the evidence shows that NS Power billed you incorrectly or failed to follow the applicable regulatory framework in a way that invalidates the charges. On the evidence before it, the Board does not find that standard has been met.

Accordingly, your appeal is denied, subject to the direction above regarding a reasonable repayment arrangement for the arrears over a period of up to 24 months, or such other arrangement as you and NS Power may mutually agree upon.

Yours very truly,

Marc L. Dunning, P.Eng., LL.B.
Member