

September 15, 2026

Marilyn Ells

Dear Ms. Ells:

M12797 – Nova Scotia Power Inc. – Appeal by Marilyn Ells of a Decision of the Dispute Resolution Officer

I am writing to you in response to your appeal on April 8, 2026, of a decision by the Dispute Resolution Officer (DRO), dated April 1, 2026, on your Nova Scotia Power (NS Power) electricity bill.

I am a Member of the Nova Scotia Energy and Regulatory Boards Tribunal. I have been assigned to the Nova Scotia Energy Board (Board) to review your appeal. The Board is a division of the Tribunal and has legal or court-like powers assigned to it by various statutes. Both the Board and I are completely independent of NS Power. The Board regulates most of the province's energy sector.

The Board has carefully reviewed your submissions, the information filed by NS Power, the Dispute Resolution Officer (DRO) record, and the responses provided during the appeal process.

The Board reviewed your concern about an “excessive power bill that was out of the ordinary” which was issued by NS Power in February 2026. The Board acknowledges that this matter has been a source of significant frustration and concern for you.

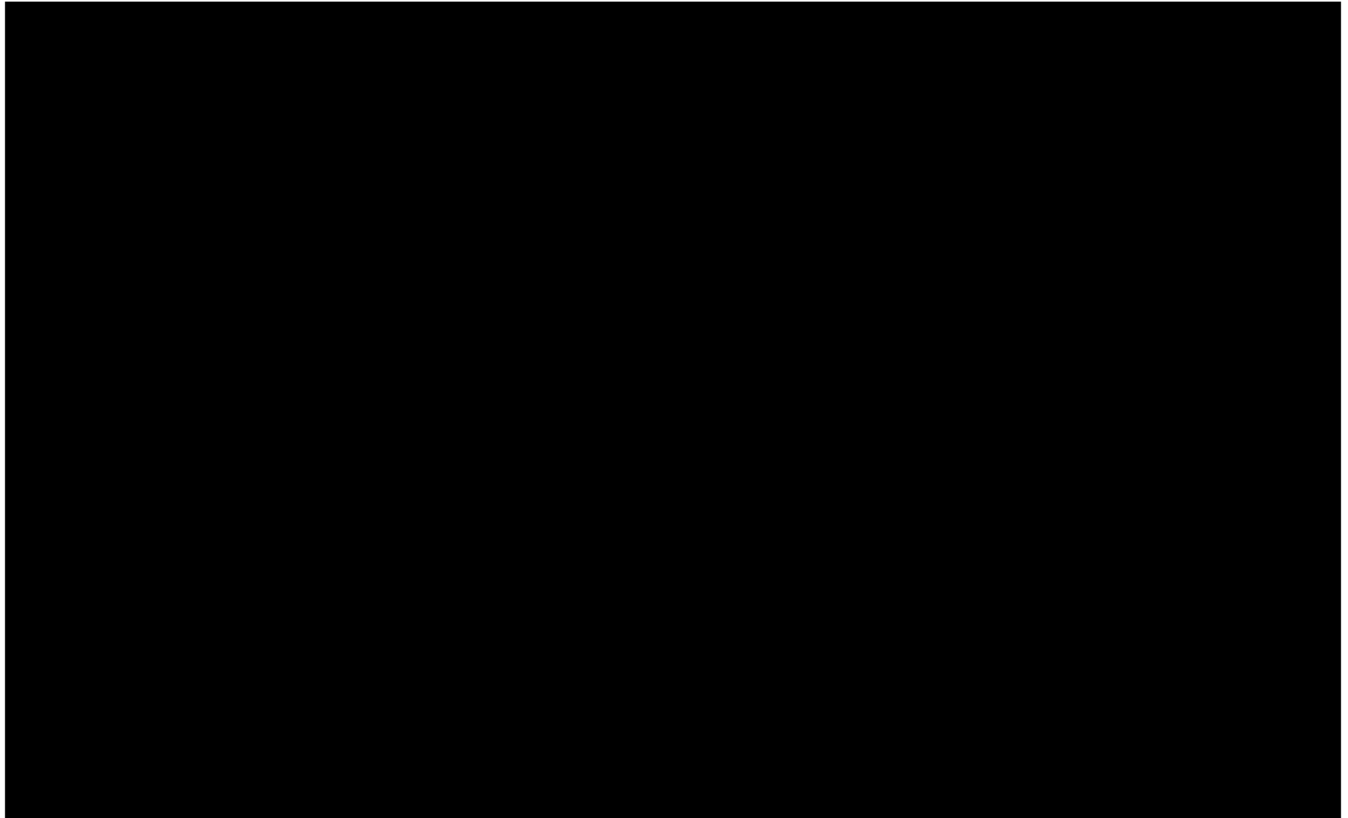
Following the cyber incident experienced by NS Power in 2025, the company was unable to consistently obtain actual meter readings for certain customers, including your account. During this period, NS Power still had an obligation to continue issuing monthly bills. As a result, bills were issued using estimated consumption until actual meter data became available.

An estimated bill is not intended to be a precise calculation of a customer's actual usage. Rather, it is a temporary approximation based on the best information available at the time. The purpose of an estimate is simply to allow billing to continue until an actual meter reading can be obtained. An estimate is only an approximation; it may be either higher or lower than actual consumption. Once an actual meter reading becomes available, the customer's account is reconciled. If the estimates were too high, the customer receives a credit. If the estimates were too low, the customer is billed for electricity that was consumed but not previously charged.

The reconciliation process does not create new energy charges. It simply corrects the difference between estimated consumption and actual consumption once accurate meter information becomes available. Estimated billing is not, by itself, a billing error. It is a temporary method used when an actual read is not available.

Electricity meters are cumulative. The meter does not reset after each bill. It continues to record total electricity used at the property. When NS Power obtains an actual meter read after one or more estimated bills, the account is reconciled. Rather than using the estimated meter reading as the starting point to measure usage for the next period, NS Power reverts back to the last actual meter reading on file. This is because an estimated read is not treated as a final measurement of consumption. Any usage already billed through estimates is then credited or reversed to avoid double-counting.

In your case, your meter readings for June, October and December 2025 were all estimated reads. The invoices issued for each of those months highlighted the fact that the bill was estimated as shown below:



[REDACTED]

The last true read on your account prior to the February 2026 bill was on August 21, 2025, when the meter was read the reading was 41,604 kWh.

[REDACTED]

The next true read was on February 19, 2026, when the meter showed a reading of 51,934.49 kWh.

[REDACTED]

This means that the total consumption between these periods was 10,330 kWh.

$$(51,934.49 - 41,604 = 10,330)$$

This was billed on the invoices provided by NS Power in this filing as follows:



Read Type	Bill Start Date	Bill End Date	Days	Last Meter Read	New Meter Read	kWh Usage	kWh Credited Due to Estimation	Total Usage Billed	Average Daily Usage	Opening Balance	Payments	Current Period Charges	Balance
True Read	19-Dec-24	20-Feb-25	63	33,956.73	35,985.75	2,029	-	2,029	32	340.64	-340.64	424.16	424.16
True Read	20-Feb-25	22-Apr-25	61	35,985.75	37,401.93	1,416	-	1,416	23	424.16	-424.16	316.22	316.22
Estimated	22-Apr-25	24-Jun-25	63	37,401.93	39,104.93	1,703	-	1,703	27	316.22	-316.22	372.15	372.15
True Read	22-Apr-25	21-Aug-25	121	37,401.93	41,604.00	4,202	-1,703	2,499	35	372.15	-372.15	495.40	495.40
Estimated	21-Aug-25	27-Oct-25	67	41,604.00	43,745.00	2,141	-	2,141	32	495.40	-495.40	457.51	457.51
Estimated	21-Aug-25	22-Dec-25	123	41,604.00	45,575.00	3,971	-2,141	1,830	32	457.51	-457.51	396.91	396.91
True Read	22-Dec-25	19-Feb-26	59	45,575.00	51,934.00	6,359	-	6,359	108	396.91	-396.91	1,258.41	1,258.41
True Read	19-Feb-26	22-Apr-26	62	51,934.00	54,312.60	2,379	-	2,379	38	1,258.41	-805.00	494.38	947.79
True Read	22-Apr-26	22-Jun-26	61	54,312.60	55,198.38	886	-	886	15	947.79	-494.38	218.73	672.14

Your February and April 2025 bills were based on true readings. Your June 2025 bill was estimated and NS Power estimated that the total usage between April and June 2025 was 1,703 kWh, this means that the estimated meter reading on June 24, 2025, was 39,104.93 kWh using April's closing reading which was a true read as the starting point:

$$(37,401.93 + 1,703 = 39,104.93)$$

The August bill was a true read, the meter reading on August 21, 2025, was 41,604 kWh

This means that between the last two actual reads in April and August 2025, 4,202 kWh had been consumed:

$$(41,604 - 37,401.93 = 4,202)$$

However, NS Power had already charged you for 1,703 kWh based on an estimate the previous billing cycle, so you were only charged for 2,499 kWh on the August bill. That is why you see the deduction of 1,703 kWh on that bill.

Your October bill was based on an estimated usage of 2,141 kWh. That means that the estimated meter reading on October 27, 2025, was 43,745 kWh using the last true reading on August 21, 2025:

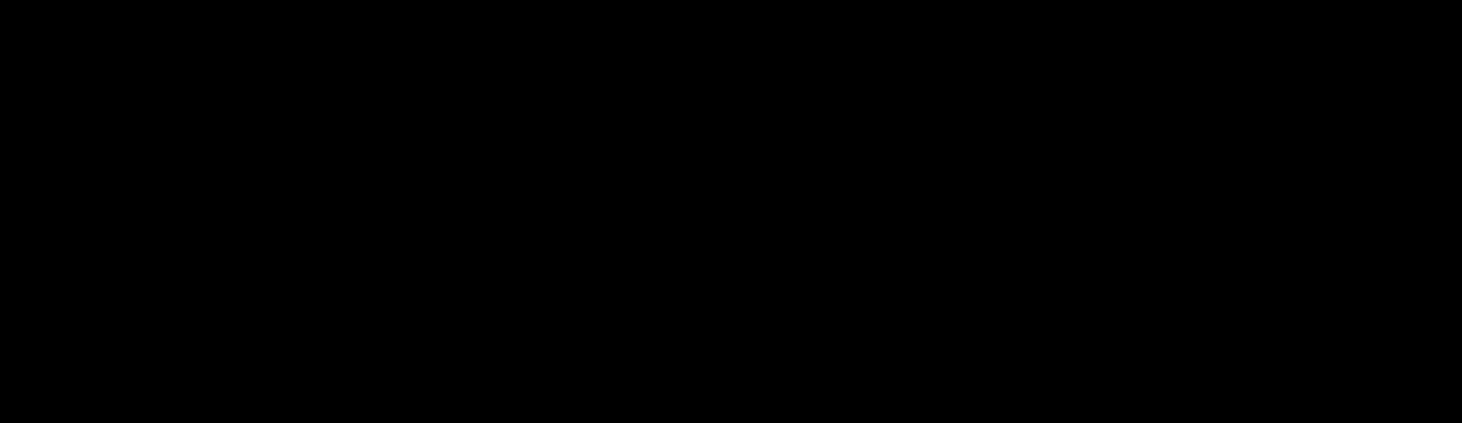
$$(41,604 + 2,141 = 43,745)$$

The December bill was based on a revised estimate for the four-month period covering August 21, 2025, to December 22, 2025. NS Power estimated the usage to be 3,971 kWh during this period. This means that the estimated reading as of December 22, 2025, was 45,575 kWh using the August 21, 2025, true read:

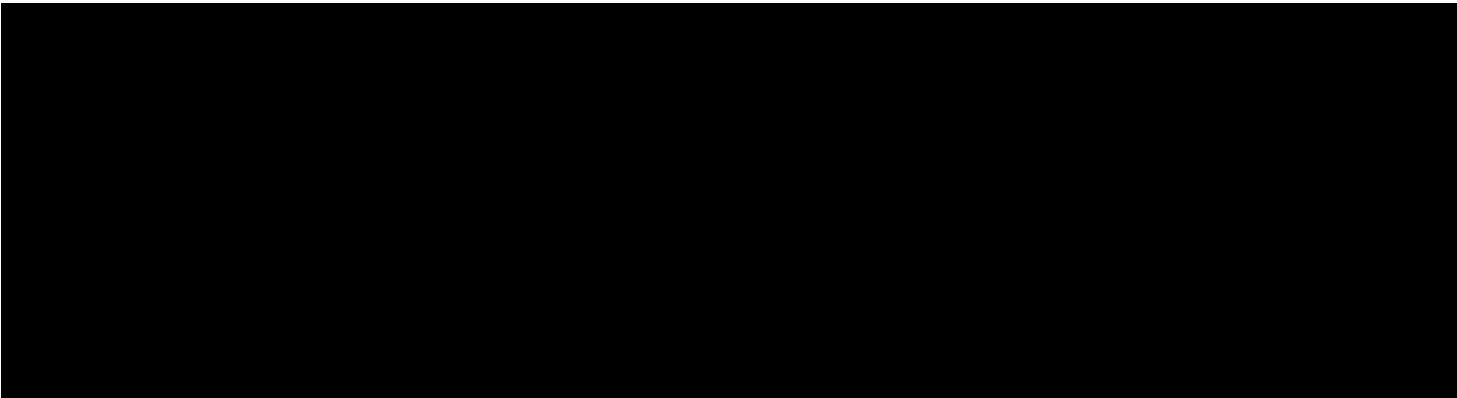
$$(41,604 + 3,971 = 45,575)$$



However, because NS Power had previously billed you 2,141 kWh on the October bill this was deducted from the December bill. That is why you see a credit of 2,141kWh. You were billed for only 1,830 kWh on the December bill.



The February 2026 bill was based on a true read in February and the last estimated reading from the December bill. The usage recorded is 6,359 kWh:



This however doesn't necessarily mean that the 6,359 kWh was consumed between December 22, 2025, and February 19, 2026. NS Power was unable to obtain actual meter readings between August 21, 2025, and February 19, 2026, due to the cyber incident and resource constraints regarding deployment of actual physical meter readers. It is more likely that the October and December bills estimated lower usage than what was actually being consumed at your house. What this means is that the October and December Bills would have been higher, and you would not have had this huge spike in February. While the bills would have still been higher, it would have been more spread out.

The Board understands that the estimation and subsequent reconciliation brought a lot of confusion to you and other customers. While NS Power is unable to provide the true readings for the October and December bills, the August 21, 2025, and February 19, 2026, readings were true readings and show the true consumption within that time frame.

On August 21, 2025, when the meter was read, the reading was 41,604 kWh. The next true read was on February 19, 2026, when the meter showed a reading of 51,934.49 kWh.

This means that the total consumption between these periods was 10,330 kWh.

$$(51,934.49 - 41,604 = 10,330)$$



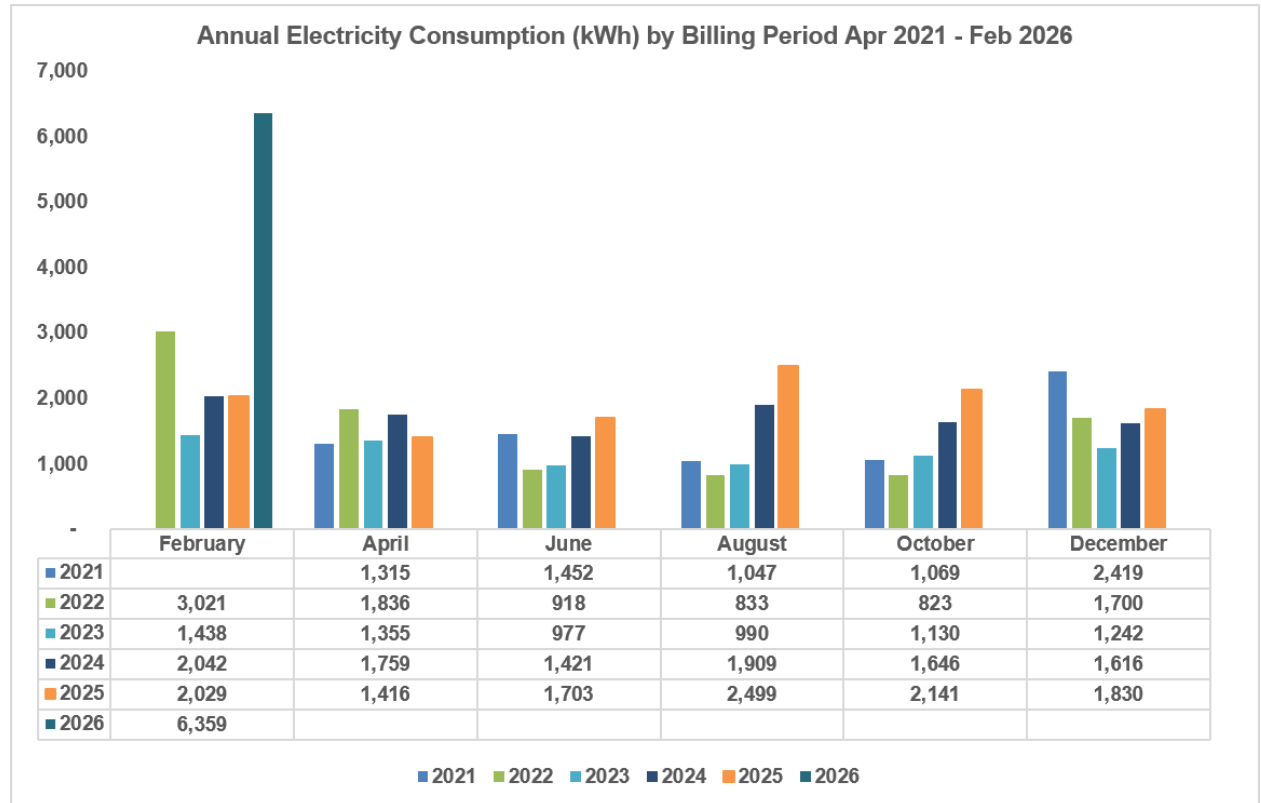
However, during that period NS Power billed for 3,971 kwh of usage:

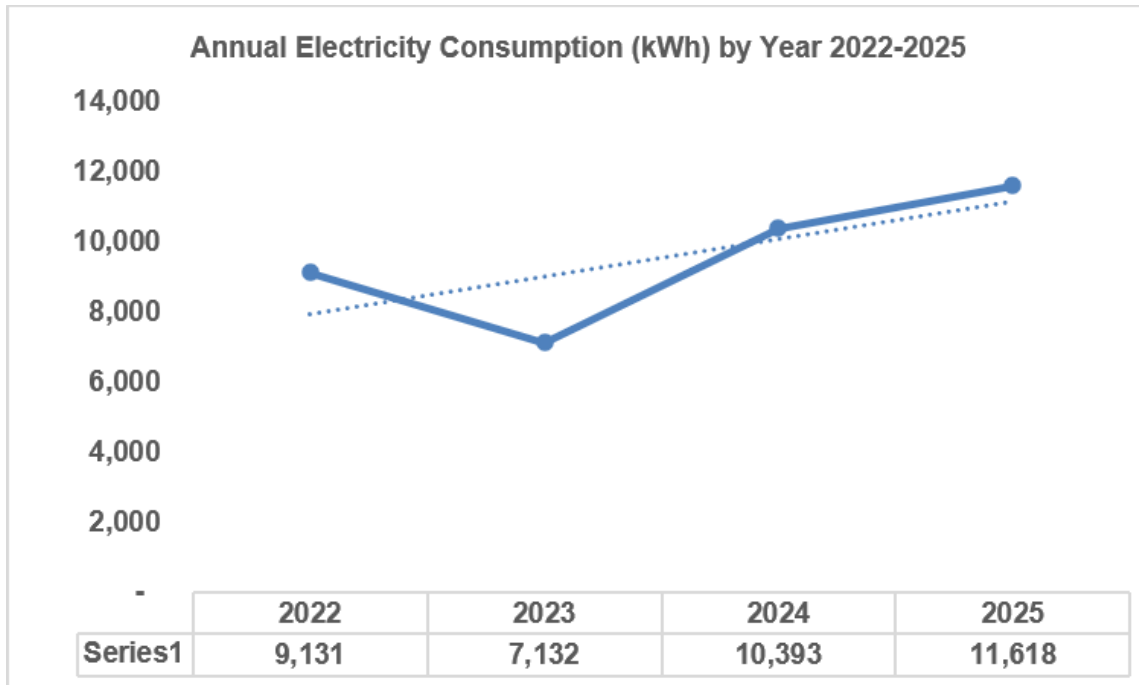
$$(2,141(\text{October Bill}) + 1,830(\text{December Bill}) = 3,971)$$

So, your February billed usage reconciles to the amount on the bill of 6,359 kWh as follows:

$$(10,330 \text{ (Total August 21, 2025 – February 19, 2026, usage)} - 3,971 \text{ (October 2025 \& December 2025 Bill)}) = 6,359$$

Additionally in Response to Board IR-3, NS Power provided a historical reconciliation of your energy usage on your account as follows:





The evidence shows that your electricity consumption has generally increased over time. While some of the historical consumption reflected in the 2025 graph may be based on estimated bills rather than actual meter reads, this does not materially alter the overall trend, as the estimated consumption does not deviate from the general pattern observed in periods supported by actual meter readings. This is particularly observed when you compare 2023 and 2024 which were based on true readings.

Normally customers can use the “MyEnergy Insights” to see approximate daily and monthly electricity usage together with estimates of how different appliances contribute to their total consumption. Because of the cyber incident, that service was unavailable during the period covered by your appeal. As a result, that information was not created and cannot now be reproduced.

The Board recognizes that this makes it much more difficult for you to understand what may have caused this increase in electricity usage. However, the absence of that information does not establish that the bill itself was incorrect.

Under NS Power’s *Regulations*, electric service is recorded by the meter. In other words, 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, and other electrical equipment. NS Power does not control those things inside the home. The Board must decide whether the electricity was delivered and measured properly, not whether every item inside the home used electricity efficiently.

As part of this appeal process, the Board asked NS Power to arrange a formal meter accuracy test. NS Power advised that it contacted you to arrange the meter exchange required for that test. NS Power further advised the Board that you decided not to proceed because you had been monitoring the meter yourself and believed it was operating properly, and you would contact NS Power in the future if you wished to have the testing completed.



The Board does not draw any negative conclusions in your decision. However, because the test was not carried out, there is no evidence before the Board that the meter was malfunctioning or inaccurately recording electricity consumption. The Board has proceeded on the basis that the meter readings are accurate. The evidence shows that the electricity usage recorded on your account reconciles with the meter readings and the resulting charges.

Based on the evidence before it, the Board finds that:

- There is no evidence that the meter serving the property was not accurately recording energy usage;
- The estimated bills issued in 2025 were subsequently reconciled using actual meter readings;
- The February 2026 bill was based on an actual meter reading and may have included consumption from prior estimated billing periods; and
- The historical consumption information supports a pattern of increasing usage over time.

Accordingly, the Board finds that NS Power appropriately billed the account for the electricity recorded by the meter. The Board upholds the Dispute Resolution Officer's decision. Your appeal is dismissed.

The Board directs NS Power to work with you on a reasonable payment arrangement, if required.

Yours very truly,



Darlene Willcott, LL.B.
Member

