

October 19, 2026

[REDACTED]

Donna Himmelman

[REDACTED]

Dear Ms. Himmelman:

M12948 – Nova Scotia Power Inc. – Appeal by Donna Himmelman of a Decision of the Dispute Resolution Officer – Billing Issue

This is in response to your appeal to the Nova Scotia Energy Board (Board) dated July 6, 2026, wherein you appealed a June 30, 2026, decision of the Dispute Resolution Officer (DRO) for Nova Scotia Power (NS Power).

I am a Member of the Nova Scotia Energy and Regulatory Boards Tribunal. I have been assigned to the 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 DRO's record, and the responses provided during the appeal process.

The Board reviewed your concern about power bills that "...have risen beyond belief." The Board acknowledges that this matter has been a source of significant frustration and concern for you.

Normally, the type of meter you own sends the meter read to NS Power wirelessly, without an individual having to visit the meter. Following the cyber incident experienced by NS Power in 2025, the Company was unable to consistently obtain actual meter readings wirelessly. 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. The *Regulations* approved by the NS Energy Board allow NS Power to estimate usage "using the best available data," when the Company cannot obtain actual meter readings.

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 are too high, the customer receives credit. If the estimates are 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 is 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 May, July, September and November 2025 were all estimates. The invoices issued for each of those months highlighted the fact that the bill was estimated as shown below:

DONNA HIMMELMAN Service address			Domestic Service from Mar 18 to May 22, 2025			
Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
	03B	65	47850.41	46563.41	1	1287
Your bill was estimated for this period						
Billing date May 22			Includes payments received by May 22			

DONNA HIMMELMAN Service address			Domestic Service from May 22 to Jul 22, 2025			
Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
	03B	61	48720.41	47850.41	1	870
Your bill was estimated for this period						
Billing date Jul 22			Includes payments received by Jul 22			



DONNA HIMMELMAN		Domestic				
Service address		Service from Jul 22 to Sep 19, 2025				
	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
	03B	59	49607.41	48720.41	1	887
Your bill was estimated for this period						
Billing date Sep 19		Includes payments received by Sep 19				

DONNA HIMMELMAN		Domestic				
Service address		Service from Mar 18 to Nov 20, 2025				
Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
	03B	247	52581.41	46563.41	1	6018
	03B	185	49607.41	46563.41	1	3044-
Your bill was estimated for this period						
Billing date Nov 20		Includes payments received by Nov 20				

The last true read on your account prior to the January 2026 bill was on March 18, 2025, when the meter reading was 46,563.41 kWh.

DONNA HIMMELMAN		Domestic				
Service address		Service from Jan 21 to Mar 18, 2025				
	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
	03B	56	46563.41	42998.74	1	3565
Your meter was read on Mar 18, 2025						
Billing date Mar 20		Includes payments received by Mar 20				

The next true read was on January 20, 2026, when the meter showed a reading of 60,917.87 kWh.



DONNA HIMMELMAN				Domestic		
Service address				Service from Nov 20 to Jan 20, 2026		
Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
	03B	61	60917.87	52581.41	1	8336
Your meter was read on Jan 20, 2026						
Billing date Jan 22 Includes payments received by Jan 22						

This means that the total consumption between these periods was 14,354.46 kWh.

$$(60,917.87 - 46,563.41 = 14,354.46)$$

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-Nov-24	21-Jan-25	63	39,552.53	42,998.74	3,446	-	3,446	54.70	370.37	(360.35)	685.52	695.54
True Read	21-Jan-25	18-Mar-25	56	42,998.74	46,563.41	3,565	-	3,565	63.65	695.54	(685.52)	726.64	736.66
Estimated	18-Mar-25	22-May-25	65	46,563.41	47,850.41	1,287	-	1,287	19.80	736.66	(726.64)	291.08	301.10
Estimated	22-May-25	22-Jul-25	61	47,850.41	48,720.41	870	-	870	14.26	301.10	(291.08)	209.82	219.84
Estimated	22-Jul-25	19-Sep-25	59	48,720.41	49,607.41	887	-	887	15.03	219.84	(219.84)	213.13	213.13
Estimated	18-Mar-25	20-Nov-25	247	46,563.41	52,581.41	6,018	(3,044)	2,974	24.36	213.13	(213.13)	619.86	619.86
True Read	20-Nov-25	20-Jan-26	61	52,581.41	60,917.87	8,336	-	8,336	136.66	619.86	(619.86)	1,654.12	1,654.12
True Read	20-Jan-26	19-Mar-26	58	60,917.87	67,382.67	6,465	-	6,465	111.46	1,654.12	-	1,274.84	2,928.96
True Read	19-Mar-26	19-May-26	61	67,382.67	71,390.83	4,008	-	4,008	65.71	2,928.96	-	818.57	3,747.53

In the table above, the amount of energy that was actually billed for each billing period is highlighted by the orange box above and totals 14,354.46 kWh.

Your February and March 2025 bills were based on true readings. Your May 2025 bill was estimated and NS Power estimated that the total usage between March and May 2025 was 1,287 kWh, this means that the estimated meter reading on May 22, 2025, was 47,850.41kWh using March's closing reading which was a true read as the starting point:

$$(46,563.41 + 1,287 = 47,850.41)$$

Your July 2025 bill was estimated and NS Power estimated that the total usage between May and July 2025 was 870 kWh, this means that the estimated meter reading on July 22, 2025, was 48,720.41 kWh using May's closing reading which was an estimated read as the starting point:

$$(47,850.41 + 870 = 48,720.41)$$

Your September 2025 bill was estimated and NS Power estimated that the total usage between July and September 2025 was 887 kWh, this means that the estimated meter reading on September 19, 2025, was 49,607.41 kWh using July's closing reading which was an estimated read as the starting point:

$$(48,720.41 + 887 = 49,607.41)$$

Your November 2025 bill was also an estimated bill. For this billing period NS Power revised the total estimated usage between March and November 2025. NS Power reverted back to the last known true read on your account which was the March 18, 2025, reading of



46,563.41 kWh. The November bill was based on a revised estimate for the four-month period covering March 18, 2025, to November 20, 2025. NS Power estimated that the total energy consumption for this four-month period was 6,018 kWh. This means that the estimated meter reading on November 20, 2025, was 52,581.41 kWh using March's closing reading which was a true read as the starting point:

$$(46,563.41 + 6,018 = 52,581.41)$$

DONNA HIMMELMAN Service address			Domestic Service from Mar 18 to Nov 20, 2025			
Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
	03B	247	52581.41	46563.41	1	6018
	03B	185	49607.41	46563.41	1	3044-
Your bill was estimated for this period						
Billing date Nov 20			Includes payments received by Nov 20			

However, NS Power had already charged you for 3,044 kWh (1,287 + 870 + 887) based on estimates for the previous billing cycles (May 2025 – September 2025), so you were only charged for 2,974 kWh on the November bill. That is why you see the deduction of 3,044 kWh on that bill.

The January 2026 bill was based on a true read in January and the last estimated reading from the November 2025 bill. The usage recorded is 8,336 kWh:

$$(60,917.87 - 52,581.41 = 8,336)$$

DONNA HIMMELMAN Service address			Domestic Service from Nov 20 to Jan 20, 2026			
Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
	03B	61	60917.87	52581.41	1	8336
Your meter was read on Jan 20, 2026						
Billing date Jan 22			Includes payments received by Jan 22			



However, this doesn't necessarily mean that the 8,336 kWh was consumed between November 20, 2025, and January 20, 2026. NS Power was unable to obtain actual meter readings between March 18, 2025, and January 20, 2026, due to the cyber incident and resource constraints regarding deployment of actual physical meter readers. It is more likely that the May, July, September and November 2025 bills estimated lower usage than what was actually being consumed at your house. What this means is that May, July, September and November 2025 bills would have been higher, and you would not have had this spike in January. While the bills would have still been higher, they would have been more spread out.

The March 2026 bill was based on a true read on March 19, 2026, and the last true reading from the January 2026 bill. The usage recorded is 6,465 kWh:

$$(67,382.67 - 60,917.87 = 6,465)$$

DONNA HIMMELMAN			Domestic			
Service address			Service from Jan 20 to Mar 19, 2026			
[REDACTED]						
Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
[REDACTED]	03B	58	67382.67	60917.87	1	6465
Your meter was read on Mar 19, 2026						
Billing date Mar 23 Includes payments received by Mar 23						

The May 2026 bill was based on a true read on May 19, 2026, and the last true reading from the March 2026 bill. The usage recorded is 4,008 kWh:

$$(71,390.83 - 67,382.67 = 4,008)$$

DONNA HIMMELMAN			Domestic			
Service address			Service from Mar 19 to May 19, 2026			
[REDACTED]						
Meter number	Rate code	No. of days	New meter read	Last meter read	Multiplier	kWh used
[REDACTED]	03B	61	71390.83	67382.67	1	4008
Your meter was read on May 19, 2026						
Billing date May 21 Includes payments received by May 21						

The Board understands that the estimation of bills 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 May, July, September and November 2025 bills, the January 20, 2026, reading was a true reading following months of estimation and shows the true consumption within that time frame.



As highlighted earlier in this letter, the last true read on your account prior to the January 2026 bill was on March 18, 2025, when the meter was reading was 46,563.41 kWh. The next true read was on January 20, 2026, when the meter showed a reading of 60,917.87 kWh.

This means that the total consumption between these periods was 14,354.46 kWh.

$$(60,917.87 - 46,563.41 = 14,354.46)$$

NS Power charged you only for the energy you actually consumed during that period.

Bill Date	Total Usage Billed (kWh)
22-May-25	1,287
22-Jul-25	870
19-Sep-25	887
20-Nov-25	2,974
20-Jan-26	8,336
	14,354

Additionally, NS Power provided a historical reconciliation of your energy usage on your account as follows:

Energy Consumption (kWh)	2021	2022	2023	2024	2025	2026
January	2,047	2,220	1,700	3,843	3,446	8,336
March	1,979	2,493	2,120	4,289	3,565	6,465
May	1,630	1,813	1,352	1,925	1,287	4,008
July	1,585	1,491	1,201	781	870	
September	1,766	1,685	1,390	918	887	
November	1,430	1,505	1,960	1,722	6,018	
Annual Usage	10,437	11,207	9,723	13,478	16,073	18,809

Avg Daily usage kWh/day	2021	2022	2023	2024	2025	2026
January	33.02	34.69	27.42	65.14	54.70	136.66
March	34.72	42.98	35.33	71.48	63.66	111.47
May	26.72	29.72	22.92	30.08	19.80	65.70
July	25.16	24.05	19.37	13.47	14.26	
September	29.43	27.18	22.42	15.05	15.03	
November	23.83	25.08	31.61	27.33	24.36	
Avg	28.81	30.62	26.51	37.09	31.97	104.61

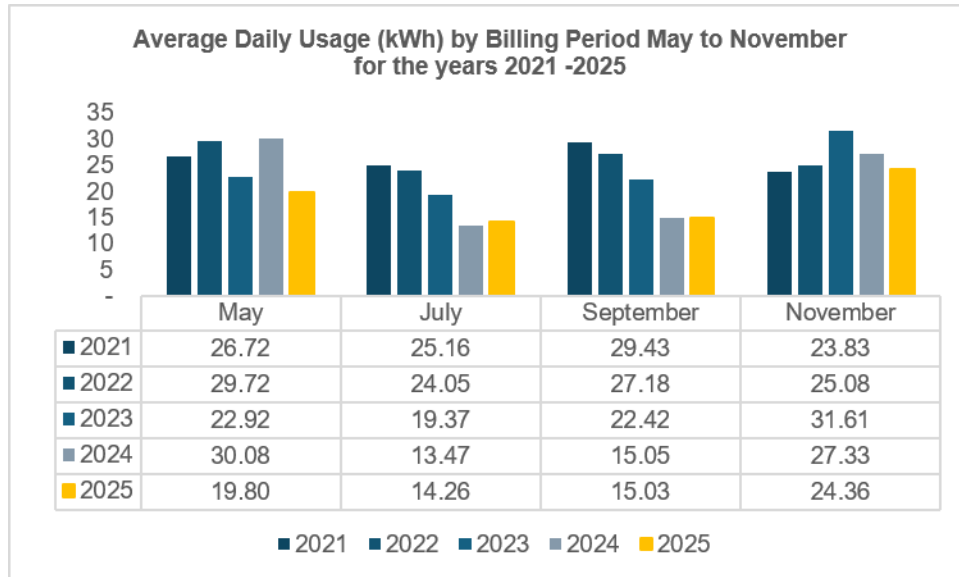
*The 2026 consumption data is impacted by the catch up/reconciliation activity.

	Average Daily Usage (2021-2024)	2025 Estimates
May	27.36	19.80
July	20.51	14.26
September	23.52	15.03
November	26.97	24.36



The evidence shows that your electricity consumption has 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.

When you compare the periods with estimated usage in 2025 (May - November) with prior years it is clear that the average daily energy usage rate is below the average as shown in the graph below.



The bills issued between March 18, 2025, and November 20, 2025, significantly underestimated your electricity use and, as a result, did not provide an accurate picture of your actual consumption during those billing periods. The effect of the underestimation became apparent when the account was later reconciled in January 2026. The November 2025 and the January 2026 bills show a total estimated usage of 11,310 kWh, which doesn't mean that it was all consumed during that time. It represents consumption that had accumulated over the preceding months but had not been captured in the earlier estimated bills.

The Board recognizes an important consequence of the prolonged underestimation. Electricity bills provide customers with information about how much energy they are using and the resulting cost. Because the estimates substantially understated your consumption for several months, you did not receive a timely indication that your actual consumption was higher than the bills suggested. The Board accepts that this limited your opportunity to identify the increase and take steps to reduce your electricity use before a significant amount of unbilled consumption accumulated. The catch-up bills therefore understandably appeared inconsistent with the bills you had been receiving.

At the same time, the subsequent actual meter readings indicate that the underlying increase in consumption cannot be explained solely by the earlier estimates or by the January 2026 reconciliation. Consumption between January 20, 2026, and March 19, 2026, was 6,465 kWh and 4,008 kWh between March 19, 2026, and May 19, 2026. These periods were based on true readings and show that consumption is considerably higher than in previous years.



The evidence shows both a billing issue and a consumption issue: the 2025 estimates materially understated consumption and delayed the billing of a substantial portion of it, but later true meter readings also show that electricity use itself increased significantly.

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 these factors 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 meter serving your property was removed and tested. The test confirmed that the meter was operating within the applicable Measurement Canada accuracy standards. There is no evidence before the Board that the meter was malfunctioning or inaccurately recording electricity consumption. 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.
- NS Power used estimated billing during a period when actual meter readings were unavailable and later reconciled the account once actual meter data became available.
- The estimated bills issued in 2025 were subsequently reconciled using actual meter readings.
- The January 2026 bill was based on an actual meter reading and may have included consumption from prior estimated billing periods.
- The March and May 2026 bills are based on true meter readings and reflect actual energy consumed.
- The historical consumption information supports a pattern of increasing usage over time.
- There is no evidence that the actual meter readings were inaccurate; the billing calculations were incorrect; or, that you were charged for electricity that was not consumed at the property.

The evidence before the Board does not establish that NS Power acted dishonestly or intentionally misled you, fabricated consumption, altered meter readings, or attempted to charge you for electricity you did not use.

The Board recognizes that you have a significant outstanding balance that must be paid to NS Power and that immediate repayment could create financial hardship. The Board directs NS Power to work with you on a reasonable payment arrangement, if required. NS Power should first provide the Board with the full details of the arrangements comprising all



calculations and assumptions including (if relevant) electricity usage, any portions that go toward outstanding usage versus future usage, the breakdown of all payments, and any alternative payment approaches that might be available.

NS Power is directed to provide its explanation to the Board by **October 23, 2026, at 2:00 p.m.** Once that information has been filed, I will provide you with a deadline of one week to submit your input and comments on the proposed payment plan. During this time, you should feel free to discuss the proposal with NS Power and to accept any alternative arrangements they may offer that you consider adequate.

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

Yours very truly,

A handwritten signature in blue ink, appearing to read 'Darlene Willcott'.

Darlene Willcott, LL.B.
Member

