

September 18, 2026

[REDACTED]

[REDACTED]

Dear Mr. McPhee:

M12980 – Nova Scotia Power Incorporated – Appeal by Kenneth McPhee of a Decision of the Dispute Resolution Officer

The Nova Scotia Energy Board (Board) has completed its review of your appeal of the Dispute Resolution Officer's (DRO) decision dated July 6, 2026, regarding your Nova Scotia Power Incorporated (NS Power) account.

In your appeal you dispute electricity charges associated with your account at your former residence at [REDACTED] and charges at your current residence at [REDACTED].

You note that for your account at [REDACTED], NS Power initially billed you for energy usage recorded by a meter belonging to another unit and, after correcting the meter assignment, billed you for more electricity than you believe you would have used. You also dispute the dates on which service began at both your former and current addresses.

The issues before the Board are whether:

1. NS Power used the correct meter and service dates for service at [REDACTED];
2. The billed consumption and account adjustments are supported by the record;
3. The service start date for your current address is correct; and
4. NS Power adequately investigated and corrected the billing errors.

The Board has reviewed the information filed in this matter, including billing records, meter reading history, historical consumption data, your submissions, the information filed by NS Power, the DRO record, and the information request responses provided during the appeal process. The Board acknowledges that this matter has been a source of frustration and concern for you.

The table below sets out the charges, reversals, payments and balances associated with your former and current addresses as outlined in the invoices provided by NS Power:

Account Reconciliation	Bill Date	Energy Charges	Other Charges	Provincial rebate	Taxes - Energy	Taxes Other Charges	Opening Balance	Payments	Balance
Initial Charges for the wrong unit	December 4, 2025	176.99	46.00	(15.93)	24.78	6.44	0.00	0.00	238.28
Revised Bill for [REDACTED] t (includes 388.07 related to 1076 George in error)									
682.96 (energy charges) + 95.62 (taxes) - 61.47 (provincial rebate) for actual energy usage at [REDACTED] October 7, 2025 to January 28, 2026.	March 18, 2026	682.96	388.07	(61.47)	95.62	0.00	238.28	0.00	1,343.46
Charges effectively Transferred to New address on March 20, 2026 bill	March 20, 2026	(682.96)	(388.07)	61.47	(95.62)	0.00	1,343.46		238.28
Charges effectively Transferred to New address on March 20, 2026 bill	March 20, 2026	(176.99)	(46.00)	15.93	(24.78)	(6.44)	238.28		0.00

Account Reconciliation	Bill Date	Energy Charges	Other Charges	Provincial rebate	Taxes - Energy	Taxes Other Charges	Opening Balance	Payments	Balance
	March 4, 2026	357.65	11.00	(32.19)	50.07	1.54	0.00	0.00	388.07
Revised bill for [REDACTED] - NS Power brought over the energy charges for [REDACTED] (34.15) and credited the energy charges and related tax from the first bill issued in error - 176.99 -24.78+15.93). The connection fee and the related tax (46 +6.44) was not credited because it would still have been charged.	March 20, 2026	682.96	0.00	(61.47)	95.62	0.00	388.07	0.00	1,105.19
		(176.99)	0.00	15.93	(24.78)	0.00			
Standard Bill Issued	July 2, 2026	815.02	0.00	(73.35)	114.10	0.00	1,105.19	0.00	919.35
							919.35	(600.00)	1,175.12

Your first bill dated December 4, 2025, was \$238.28 broken down as follows:

\$176.99 (Energy Charges) + \$46 (Service Connection Fee) + \$24.78 (HST on Energy Charges) + \$6.44 (HST on the connection fee) - \$15.93 (Provincial Rebate) = \$238.28

This first bill was issued to you in error and included energy usage recorded by a meter associated with another unit. NS Power acknowledged this error and credited your account at [REDACTED] by \$185.84 for the related energy and base charges, taxes and the provincial rebate adjustment as follows:

-\$176.99 (Energy Charges) - \$24.78 (HST on Energy Charges) + \$15.93 (Provincial Rebate) = -\$185.84

This effectively reversed all prior charges except \$52.54 for the connection fee and related HST. NS Power did not reverse the connection fee because a connection charge would have still applied when service was established at the correct unit.

On March 4, 2026, NS Power issued you the first bill associated with your current address at [REDACTED]. The bill was for \$388.07 broken down as follows:

\$357.65 (Energy Charges) + \$11 (Service Connection Fee) + \$50.07 (HST on Energy Charges) + \$1.54 (HST on the connection fee) - \$32.19 (Provincial Rebate) = \$388.07

On March 18, 2026, NS Power then issued you the final bill of \$1,105.18 for service [REDACTED] for the four months covering the period October 7, 2026, to January 28, 2026. This bill included \$388.07 (outlined in the paragraph above) in error for charges related to [REDACTED] and \$717.11 in energy charges for estimated consumption of 3,307 kWh broken down as follows:



\$682.96 (Energy Charges) + \$95.62 (HST on Energy Charges) - \$61.47 (Provincial Rebate) = \$717.11

On March 20, 2026, NS Power issued a new bill for service at [REDACTED]. On this new bill, NS Power effectively transferred the \$717.11 balance related to [REDACTED] to your new account and then credited your account by \$185.84 for the December 4, 2025, bill that was issued and paid in error. So, the new balance for your account as outlined on that bill was \$919.34 broken down as follows:

First Bill [REDACTED]	388.07
Final Bill [REDACTED]	717.11
Credit - December 4, 2025 Bill less	
Connection Charge	(185.84)
Account Balance	919.34

On July 6, 2026, NS Power issued a regular bill for continued service at [REDACTED] for \$1,175.12. This balance included arrears from the previous billing cycle as follows:

Balance from March 20, 2026 bill	919.34
Payment - April 6	(300.00)
Payment - April 30	(300.00)
Energy Charges - March 2 to July 2	815.02
HST on Energy Charges	114.11
Provincial Rebate	(73.35)
Account Balance	1,175.12

NS Power noted that the final invoice for [REDACTED] was based on estimated usage of 3,307 kWh for service between October 7, 2025, and January 28, 2026. Your closing bill for [REDACTED] had been issued using an estimated meter read of 3,342, whereas an actual meter read of 3,105 had subsequently been obtained on January 30, 2026. NS Power has applied a \$56.71 credit to your account to correct the overestimation reflected on the closing bill. NS Power also noted that a goodwill credit \$100 will be applied to your account. These credits are to appear on a forthcoming invoice outside of the billing period covered in this appeal.

The Board has reconciled the charges associated with your two accounts and finds them consistent with the bills issued and the corrections made to your account. The Board recognizes that the meter mix-up, reversals and transfers of charges between addresses made the billing difficult to follow.

Under NS Power's *Regulations*, 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, 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.

NS Power confirmed that following identification of the meter labeling issue at [REDACTED] an NS Power field representative conducted a site visit to verify the meter-to-unit assignments. During the site visit, each meter was systematically isolated to determine and confirm the specific unit it served. This process ensured that all meter assignments were accurately identified and recorded. In addition, NS Power verified the meter-to-tenant



assignments to confirm that each meter was correctly associated with the appropriate tenant and residential unit. The Board accepts this as evidence that NS Power independently checked the meter assignments.

The original corrected final bill included 3,307 kWh. NS Power subsequently reduced this by 291 kWh, resulting in 3,016 kWh for October 7, 2025, to January 28, 2026. Over 113 days this represents an average daily usage rate of 26.7 kWh per day. You dispute the electricity charges associated with your former account at [REDACTED]. Your comparisons with previous residences and your time away are relevant to your concerns, but do not by themselves establish a billing error.

In your appeal you state that you requested for service at [REDACTED] to start on October 1, 2025, instead of October 7, 2025, per NS Power's billing records. NS Power identified a service order created on October 3, 2025, scheduling a connection for October 7, 2025. NS Power noted that its call notes are missing, but a service order was retained. NS Power explained that its service orders are generated within NS Power's Customer Information System and are automatically date and time stamped upon creation. The service order was created on October 3, 2025, at 13:44:03 and identifies October 7, 2025, as the scheduled connection date.

For your current address, you maintain that you requested service for February 1, 2026, and moved in on that same date. NS Power identified a January 16, 2026, call and a service order scheduling connection for January 21, 2026.

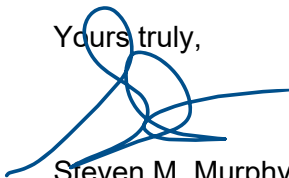
Based on the evidence before it, the Board finds that:

- NS Power verified the correct meter associated with your unit at [REDACTED] and reversed the charges for the wrong unit;
- The service records support the dates used for billing for both addresses; and
- The reconciliation explains the account balance.

Accordingly, the Board finds that NS Power appropriately billed you. The Board upholds the DRO's decision. Your appeal is dismissed.

The Board directs NS Power to provide a compliance filing confirming that the \$56.71 billing adjustment and the \$100 goodwill credit have been applied to your account. The Board also directs NS Power to work with you on a reasonable payment arrangement if required.

Yours truly,



Steven M. Murphy, MBA, P.Eng.
Member

c. NS Power
DRO

