

Exhibit 8

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CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

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14 EXHIBIT 8:

15 RATE DESIGN

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1 **LIST OF ATTACHMENTS**

- 2 Attachment 8-A: Existing Tariff of Rates and Charges (2026)
- 3 Attachment 8-B: Proposed Tariff of Rates and Charges (2027) (Excel and PDF)
- 4 Attachment 8-C: RTSR Model
- 5 Attachment 8-D: Bill Impact Model
- 6 Attachment 8-E: Utilis Report- Standby Rates
- 7 Attachment 8-F: Utilis Report- GS>50 Bifurcation

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8.1 DISTRIBUTION RATE DESIGN

8.1 DISTRIBUTION RATE DESIGN

8.1.1 RATE DESIGN OVERVIEW

CNPI achieved full harmonization of its monthly service charges and distribution volumetric rates for its three service territories (Fort Erie, Gananoque and Port Colborne) as a result of the Board's decision in CNPI's 2016 incentive rate-setting mechanism (IRM) Application (EB-2015-0058). Rate riders were subsequently harmonized in CNPI's 2017 cost of service application (EB-2016-0061). CNPI has therefore proceeded with rate design based on a single harmonized tariff for the 2027 Test Year in this Application.

CNPI has determined its 2027 Test Year service revenue requirement to be \$30,363,451. Total other revenue offsets in the amount of \$1,349,599 resulting in a base revenue requirement of \$29,013,852, which is used to determine CNPI's 2027 Test Year distribution rates. CNPI's base revenue requirement is derived from 2027 Test Year capital and operating forecasts and other CNPI or OEB-derived inputs, as further outlined in Exhibit 6. CNPI's 2027 Test Year revenue requirement is summarized in Table 8-1

Table 8- 1 : 2027 Test Year Revenue Requirement

Revenue Requirement Component	2027 Test Year
OM&A Expenses (Incl LEAP)	\$12,383,274
Amortization/Depreciation	\$6,819,285
Property Taxes	\$143,019
Income Taxes (Grossed Up)	\$484,384
Regulated Return on Rate Base:	
Deemed Interest	\$4,337,837
Return on Deemed Equity	\$6,195,653
Service Revenue Requirement	\$30,363,451
Revenue Offsets	-\$1,349,599
Base Revenue Requirement (Excl Transformer Ownership Allowance)	\$29,013,852

CNPI's 2027 Test Year base revenue requirement is allocated to the various rate classes as presented in Table 7-6 of Exhibit 7. Table 8- 2 summarizes the proposed allocation to each rate class.

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Table 8- 2: Allocation of Base Revenue Requirement by Rate Class

Customer Class	Base Revenue Requirement Allocation	
	\$	%
Residential	18,139,209	62.52%
General Service <50 kW	3,779,652	13.03%
General Service >50kW	6,316,630	21.77%
Unmetered Scattered Load	88,234	0.30%
Sentinel Lighting	69,012	0.24%
Street Lighting	430,544	1.48%
Embedded Distributor	190,572	0.66%
Total	29,013,852	100.00%

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3 CNPI's proposed 2027 distribution rates are set to recover the base revenue requirement allocated to
4 each rate class, in consideration of the 2027 Test Year customer count and load forecasts presented in
5 Exhibit 3, and various OEB rate design policies as set out in this Exhibit.

6 8.1.2 RATE DESIGN (FIXED/VARIABLE PROPORTION)

7 The results of CNPI's Rate Design are included in Sheet 13 of the Revenue Requirement Work Form
8 (RRWF).

9 8.1.2.1 CURRENT FIXED/VARIABLE PROPORTIONS (SHEET A OF RATE DESIGN 10 MODEL)

11 Table 8-3 summarizes CNPI's existing (2026) distribution rates, as approved in EB-2025-0050, as well as
12 the forecasted customer counts and load volumes for the 2027 Test Year presented in Exhibit 3.

13 **Table 8- 3: Existing Distribution Rates and 2027 Test Year Load Forecast**

Customer Class	2026 Bridge Year Rates			2027 Test Year Forecast		
	Fixed Charge	Volumetric Charge	Unit	Customer /Connections	Forecast kWh	Forecast kW
Residential	46.08	\$0.0000	kWh	28,818	237,403,471	
General Service <50 kW	38.83	\$0.0315	kWh	2,556	67,709,853	
General Service >50kW *	194.73	\$9.1941	kW	201	179,251,887	561,368
Unmetered Scattered Load	61.23	\$0.0332	kWh	45	1,347,134	
Sentinel Lighting	7.01	\$8.1011	kW	593	409,776	1,339
Street Lighting	4.69	\$9.3574	kW	6,257	1,461,700	4,448
Embedded Distributor	700.69	\$10.5874	kW	1	5,636,847	15,118
Standby Rate-existing *	0.00	\$1.5104	RC kW	0	0	78,288
Transformer Allowance		-\$0.6000	kW			323,518

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*CNPI's existing Standby Rate has been approved on an interim basis. In this Application, CNPI is proposing to adjust its rate-setting methodology for the Standby Rate to apply the General Service 50 to 4,999 kW for any unused Reserved Capacity kW for each Standby customer. Revenue at existing rates for the Cost Allocation model has been calculated using a blended rate for the combined Standby demand and GS>50kW class demand. The blended rate is calculated based on the current 2026 rates for each class, multiplied by the 2027 load forecast for each class (shown in table 8-3 above). The total revenues from both sub-classes are then divided by the total kW for both subclasses, for the blended rate. This allows the total revenue at existing rates to match the values in table 8-4 below.

Based on the existing distribution rates and forecasted loads and volumes, CNPI has determined the expected distribution revenue, in Table 8-4 and calculated the split between fixed and variable revenue for each rate class in Table 8-5

Table 8- 4: 2027 Revenue from Existing Rates at Forecasted Loads

Customer Class	Fixed	Variable	Total Distribution	Transformer Allowance	Net Distribution Revenue	Class % of Total
Residential	\$15,935,278	\$0	\$15,935,278		\$15,935,278	62.5%
General Service <50 kW	\$1,190,897	\$2,132,860	\$3,323,757		\$3,323,757	13.0%
General Service >50kW	\$469,320	\$5,161,273	\$5,630,593	-\$194,111	\$5,436,483	21.3%
Unmetered Scattered Load	\$32,867	\$44,725	\$77,591		\$77,591	0.3%
Sentinel Lighting	\$49,842	\$10,847	\$60,688		\$60,688	0.2%
Street Lighting	\$352,119	\$41,623	\$393,742		\$393,742	1.5%
Embedded Distributor	\$8,408	\$160,059	\$168,467		\$168,467	0.7%
Standby Rate - Interim Existing	\$0	\$118,246	\$118,246	\$0	\$118,246	0.5%
Total using SBY -Interim Existing	\$18,038,731	\$7,669,633	\$25,708,363	-\$194,111	\$25,514,253	100.00%

GS>50 and Standby Blended Rate	
GS>50 and Standby Combined Variable	\$5,279,519
GS>50 and Standby Combined kW	\$639,656
GS>50 and Standby Blended Rate	\$8.2537

Table 8- 5: 2027 Fixed and Variable Proportions at Existing Rates

Customer Class	Fixed %	Variable %	Total
Residential	100.00%	0.00%	100.00%
General Service <50 kW	35.83%	64.17%	100.00%
General Service >50kW (incl. SBY)	8.45%	91.55%	100.00%
Unmetered Scattered Load	42.36%	57.64%	100.00%
Sentinel Lighting	82.13%	17.87%	100.00%
Street Lighting	89.43%	10.57%	100.00%
Embedded Distributor	4.99%	95.01%	100.00%
Total	70.70%	29.30%	100.00%

8.1.2.2 PROPOSED 2027 DISTRIBUTION RATE DESIGN

As a starting point for its 2027 rate design, CNPI determined the fixed rates that would result from maintaining the 2026 Bridge Year status-quo fixed/variable proportions summarized in Table 8-5. The resulting fixed charges are summarized in Table 8-6. CNPI notes the tables below appropriately exclude any rate riders, rate adders, funding adders, etc.

Table 8- 6: 2027 Monthly Service Charges at Status-Quo Fixed/Variable Proportions

Customer Class	Status Quo F/V Split for Test Year					
	Existing Fixed Charge	Fixed Revenue Ratio	Allocated Revenue	Fixed Revenue	# of Customers/ Connections	Resulting Fixed Charge
Residential	\$46.08	100.00%	\$18,139,209	\$18,139,209	28,818	\$52.45
General Service <50 kW	\$38.83	35.83%	\$3,779,652	\$1,354,243	2,556	\$44.16
General Service >50kW (incl. SBY)	\$194.73	8.45%	\$6,316,630	\$533,693	201	\$221.44
Unmetered Scattered Load	\$61.23	42.36%	\$88,234	\$37,375	45	\$69.63
Sentinel Lighting	\$7.01	82.13%	\$69,012	\$56,678	593	\$7.97
Street Lighting	\$4.69	89.43%	\$430,544	\$385,030	6,257	\$5.13
Embedded Distributor	\$700.69	4.99%	\$190,572	\$9,512	1	\$792.63
Total			\$29,013,852	\$20,515,740	38,470	

The maximum fixed charges are shown in Table 8-7 below and are based on greater of: (a) directly related cost per month values (Sheet O2, Row 16); (b) minimum system with PLCC values (Sheet O2, Row 17); and (c) CNPI existing approved fixed charges (Sheet O2, Row 18). The Bridge Year approved fixed rates, Status Quo (existing fixed variable split applied to 2027 allocated revenue requirement), and cost allocation minimum fixed charges are also included below.

Table 8- 7: 2027 Fixed Charges- Min, Max, and Status Quo

Customer Class	Bridge Year Approved	Status Quo	Minimum	Customer Unit Cost per month - Directly Related	Ceiling - Min System with PLCC
Residential	\$46.08	\$52.45	\$5.99	\$10.06	\$34.08
General Service <50 kW	\$38.83	\$44.16	\$8.92	\$14.47	\$40.24
General Service >50kW (incl. SBY)	\$194.73	\$221.44	\$11.41	\$21.99	\$62.21
Unmetered Scattered Load	\$61.23	\$69.63	\$1.11	\$2.05	\$22.80
Sentinel Lighting	\$7.01	\$7.97	\$0.14	\$0.27	-\$88.05
Street Lighting	\$4.69	\$5.13	\$0.00	\$0.00	\$6.54
Embedded Distributor	\$700.69	\$792.63	\$325.15	\$508.38	\$539.24

Table 8- 8 compares CNPI's current monthly service charges and the monthly service charges calculated in Table 8- 6 to the minimum (floor) and maximum (ceiling) fixed monthly service levels as calculated in the cost allocation study presented in Exhibit 7. Minimum fixed charges are based on the avoided cost values from the OEB's Cost Allocation Model (Sheet O2, Row 14).

1 **Table 8- 8: Monthly Service Charges Compared to Cost Allocation Study¹**

Customer Class	Bridge Year Approved	Status Quo	Ceiling - Min System with PLCC	Status Quo Higher than Ceiling?
Residential	\$46.08	\$52.45	\$34.08	Yes
General Service <50 kW	\$38.83	\$44.16	\$40.24	Yes
General Service >50kW (incl. SBY)	\$194.73	\$221.44	\$62.21	Yes
Unmetered Scattered Load	\$61.23	\$69.63	\$22.80	Yes
Sentinel Lighting	\$7.01	\$7.97	-\$88.05	Yes
Street Lighting	\$4.69	\$5.13	\$6.54	No
Embedded Distributor	\$700.69	\$792.63	\$539.24	Yes

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3 The comparisons Table 8- 8 show that maintaining status quo fixed/variable percentages would result in
4 monthly service charges for CNPI's classes except street lighting that are higher than the ceiling identified
5 in the cost allocation study.

6 For the Residential class, this is an intentional outcome of the OEB's rate design policy, discussed further
7 in Section 8.1.3.

8 For the General Service Less Than 50 kW Class, the status quo exceeds the ceiling, but the ceiling is higher
9 than the Bridge Year approved rate, so CNPI proposes to increase the fixed rate to the ceiling level of
10 \$40.24

11 For the street lighting customer class, the status quo proportion monthly service charges are within the
12 floor to ceiling ranges identified in the cost allocation study, therefore CNPI proposes to maintain the
13 status quo fixed/variable proportions to set the fixed charge to \$5.13.

14 For the General Service >50 kW class, Unmetered Scattered Load, Sentinel Lighting and Embedded
15 Distributor classes, CNPI proposes to maintain the fixed charges at the 2026 approved levels to avoid
16 further increasing those charges above the ceiling identified in the cost allocation study.

17
18 Table 8-9 summarizes the proposed methodology for determining CNPI's 2027 fixed charges, as well as
19 the resulting 2027 Test Year forecasted revenue from fixed rates.

20 CNPI has calculated the monthly service charges rounded to two decimal places, and the volumetric
21 charges rounded to four decimal places.

¹ Charges in Status Quo column in table 8-8 represent the fixed cost, if the existing (status quo) fixed-variable split from 2026 is applied to the 2027 revenue requirement for each customer class.

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Table 8- 9: Proposed 2027 Fixed Charges and Class Revenues

Customer Class	Fixed Rate Setting	Fixed Charge	# of Customers/ Connections	Fixed Revenue
Residential	100% Fixed	\$52.45	28,818	\$18,139,209
General Service <50 kW	CA Ceiling	\$40.24	2,556	\$1,234,037
General Service >50kW (incl. SBY)	2026 rate	\$194.73	201	\$469,320
Unmetered Scattered Load	2026 rate	\$61.23	45	\$32,867
Sentinel Lighting	2026 rate	\$7.01	593	\$49,842
Street Lighting	Status quo	\$5.13	6,257	\$385,030
Embedded Distributor	2026 rate	\$700.69	1	\$8,408
Total			38,470	\$20,318,713

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3 Table 8-10 below compares CNPI's the fixed/variable revenue proportions from Table 8-5 (status quo fixed
4 variable proportions), to the fixed/variable proportions resulting from the rates proposed in Table 8-8.
5 The Test Year proposed values were used to populate Sheet 13 of the RRWF.

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Table 8- 10: Fixed/Variable Proportion Comparison

Customer Class	Status Quo Fixed-Variable Split		Test Year Proposed	
	Fixed %	Variable %	Fixed %	Variable %
Residential	100.00%	0.00%	100.00%	0.00%
General Service <50 kW	35.83%	64.17%	32.65%	67.35%
General Service >50kW (incl. SBY)	8.45%	91.55%	7.43%	92.57%
Unmetered Scattered Load	42.36%	57.64%	37.25%	62.75%
Sentinel Lighting	82.13%	17.87%	72.22%	27.78%
Street Lighting	89.43%	10.57%	89.43%	10.57%
Embedded Distributor	4.99%	95.01%	4.41%	95.59%

7

8 Table 8-11 calculates the target variable revenue for each rate class resulting from the proposed
9 fixed/variable proportions (i.e. allocated revenue from Table 8-2 less fixed rate revenue from Table 8- 8),
10 as well as the resulting variable distribution rates based on 2027 Test Year forecasted billing determinants.

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Table 8- 11 Proposed 2027 Variable Distribution Rates and Class Revenues

Customer Class	Variable Revenue	Transformer Allowance	kWh/kW	Variable Rate	Determinant
Residential	\$0		237,403,471	N/A	kWh
General Service <50 kW	\$2,545,614		67,709,853	\$0.0376	kWh
General Service >50kW (incl. SBY)	\$5,847,309	\$194,111	639,656	\$9.4448	kW
Unmetered Scattered Load	\$55,367		1,347,134	\$0.0411	kWh
Sentinel Lighting	\$19,171		1,339	\$14.3182	kW
Street Lighting	\$45,514		4,448	\$10.2320	kW
Embedded Distributor	\$182,164		15,118	\$12.0496	kW
Total	\$8,695,139	\$194,111			

2

3 Table 8- 12 provides a summary of the forecasted revenue by rate class (based on proposed 2027 rates
4 and billing determinants from the tables above), compared to CNPI's 2027 Test Year base revenue
5 requirement. As shown below, the difference between the target Base Revenue Requirement and the
6 calculated expected distribution revenues is minimal, and attributable to the rounding of rates. The values
7 and resulting differences are consistent with Sheet 13 of the RRWF.²

² See Section 8.5 for a more detailed description of the Test Year revenue reconciliation.

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Table 8- 12 Revenue Reconciliation Summary

	A	B	C	D	E
Customer Class	Proposed Fixed Charge in \$ (round to 2 decimals)	Proposed Variable Charge in cents (round to 4 decimals)	Customers/ Connections	Volumetric Units	Transformer Allowance
Residential	\$52.45	-	28,818	237,403,471	
General Service <50 kW	\$40.24	0.0376	2,556	67,709,853	
General Service >50kW (incl. SBY)	\$194.73	9.4448	201	639,656	-194,110.51
Unmetered Scattered Load	\$61.23	0.0411	45	1,347,134	
Sentinel Lighting	\$7.01	14.3182	593	1,339	
Street Lighting	\$5.13	10.2320	6,257	4,448	
Embedded Distributor	\$700.69	12.0496	1	15,118	
Total			38,470	307,121,018	-194,110.51

	F=A*C*12	G=D*B	H=E+F+G	I	J=H-I
Customer Class	Calculated Fixed Revs	Calculated Var Revs	Calculated Expected Revenues	Target Base RR	Variance
Residential	\$18,138,137	\$0	\$18,138,137	\$18,139,209	-\$1,072
General Service <50 kW	\$1,234,141	\$2,545,890	\$3,780,031	\$3,779,652	\$379
General Service >50kW (incl. SBY)	\$469,320	\$6,041,421	\$6,316,631	\$6,316,630	\$1
Unmetered Scattered Load	\$32,867	\$55,367	\$88,234	\$88,234	-\$0
Sentinel Lighting	\$49,842	\$19,171	\$69,012	\$69,012	-\$0
Street Lighting	\$385,154	\$45,514	\$430,667	\$430,544	\$123
Embedded Distributor	\$8,408	\$182,164	\$190,572	\$190,572	\$0
Total	\$20,317,868	\$8,889,527	\$29,013,284	\$29,013,852	-\$568
				Var %	-0.002%

2

3 Table 8- 13 compares CNPI's 2026 approved distribution rates to the 2027 rates proposed in this
4 Application.

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Table 8 13: Comparison of Current and Proposed Rates

Customer Class	Determinant	Bridge Year Approved		Test Year Proposed	
		Fixed Charge	Variable Rate	Fixed Charge	Variable Rate
Residential	kWh	\$46.08	\$0.0000	\$52.45	\$0.0000
General Service <50 kW	kWh	\$38.83	\$0.0315	\$40.24	\$0.0376
General Service >50kW (incl. SBY)	kW	\$194.73	\$9.1941	\$194.73	\$9.4448
Unmetered Scattered Load	kW	\$61.23	\$0.0332	\$61.23	\$0.0411
Sentinel Lighting	kW	\$7.01	\$8.1011	\$7.01	\$14.3182
Street Lighting	kW	\$4.69	\$9.3574	\$5.13	\$10.2320
Embedded Distributor	kWh	\$700.69	\$10.5874	\$700.69	\$12.0496
Standby	RC kW	\$0.00	\$1.5104	\$0.00	\$9.4448

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8.1.3 RATE DESIGN POLICY (TRANSITION TO FIXED RATES)

On April 2, 2015, the OEB released its Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210), which stated that electricity distributors will transition to a fully fixed monthly distribution service charge for residential customers.

CNPI completed its transition to fully fixed residential rates in its 2020 IRM application (EB-2019-0024) and continues to propose fixed monthly service charges that will recover 100% of the revenue requirement allocated to this rate class. In accordance with the policy, any proposed new charges applicable to the residential class relating to the distribution of electricity (e.g. rate riders for Z-factor cost recovery and Group 2 DVA balances) are fixed monthly charges. All pass-through costs (e.g. transmission rates, Low Voltage charges, and Group 1 deferral and variance accounts) and LRAMVA amounts continue to be recovered through variable charges.

8.1.4 STANDBY CHARGE

Background

The OEB deemed all existing distributor Standby rates as “interim” in 2006, including CNPI’s existing rate.

CNPI has had this rate in place since the amalgamation with Port Colborne Hydro in 2012. The rate is legacy Port Colborne Hydro rate which has been adjusted for inflationary purposes since that time.

In its last COS committed to developing a more robust Standby Rate, anticipating that by this current application, the OEB’s generic Standby Rates Consultation (EB-2023-0278) would have concluded with a standard rate setting methodology, in addition to CNPI being able to consult with further customers that may attract standby rates.

CNPI currently only applies its Standby charge to one single customer via two connections (two accounts). For both connections, there is associated behind the meter generation at the facility, however CNPI’s distribution connection primarily acts as a backup supply point, and the customer is primarily supplied via a direct connection to the transmission system.

The current level of reserved capacity on CNPI’s system is 7,000 kW among both General Service greater than 50kW accounts. Each month, each account is billed for the actual peak load materialized at the General Service rate per kW. The difference between the actual peak load and the reserved capacity for each account is billed at the Standby Rate.

On March 28, 2024, the OEB issued a letter to All Rate-Regulated distributors outlining the options for distributors to set final Standby rates for their customers. As CNPI understands it, LDCs have the option to either propose to set the current interim rate as final, or propose an alternative rate design. Under either scenario, LDCs are expected to seek feedback from their Standby customers.

CNPI Proposal

In reviewing these options, CNPI proposes implementing an updated rate design for the standby rate classification. In considering the “status quo” rate, CNPI does not consider that continued implementation of this rate is appropriate for the following reasons:

- The records supporting the original rate design assumptions are no longer available, and therefore CNPI is unable to assess the appropriateness of the original rate to today’s circumstances or adjust the rate incrementally for incremental changes.
- Regardless of the original basis for the rate, CNPI believes the existing rate design is no longer appropriate. The rate was last robustly updated before 2006. Due to the passage of time and the specificity of the rate to the former Port Colborne Hydro, CNPI believes the initial cost causality assumptions for the rate are no longer appropriate, particularly for any new Standby customers the rate may apply to in the future.

CNPI requested a report from Utilis Consulting regarding the recommended methodology for Standby rate-setting to inform its proposals. Please refer to Attachment 8-E for a copy of Utilis’ Standby report.

In reviewing report from Utilis, and considering the rate design options available and in use by other distributors, CNPI believes that using the General Service 50 to 4,999 kW volumetric rate as the rate for Standby customers represents an appropriate rate design, for the following reasons:

- **Generally Applicable:** the GS>50kW rate is developed to apply appropriately to customers throughout CNPI’s distribution system, rather than being customer-specific. The theoretical rate design will be equally appropriate for any future customer, regardless where in the system they are located.
- **Cost Causality:** The core drivers of cost in the Cost Allocation model include meter costs, billing/customer based costs, and peak capacity driven costs.
 - Demand-related capital and O&M costs – CNPI has incurred costs to build the capacity on its system which is currently reserved for the standby customers. The capacity is reserved for the standby customer, and therefore CNPI may need to incur greater costs in the future to facilitate customer or system growth in the area. It is therefore appropriate that the standby customers also contribute to the capacity-related costs associated with their reserved capacity.
 - Billing and customer service, administration: the standby customers receive a monthly bill just like other GS>50 kW customers. Billing and meter reading efforts are at least the same or more complicated compared to other GS>50 customers. Due to the unusual billing structure, additional efforts will be required for Standby rate customers during rate implementations, monthly billing, and error checking.
 - Operating costs- Additional costs are required to facilitate the customer’s access to the distribution system, including costs associated with communication, coordination and switching.

- Regular operating and maintenance expenses are required for assets which are in use by the customer only when they utilize their reserved capacity.
- **Clarity/Ease of Implementation:** For customers, the rationale for the standby rate design is straightforward, and rate changes can be more easily understood. For the LDC, rate and billing updates will be more straightforward, and the implementation of the Standby rate for new customers will not require any further customer-specific calculations (based on the customer's location and/or the operating parameters of the reserved capacity).

Customer Feedback

Existing Customer

CNPI has mentioned its approach to its standby customers through face-to-face interactions, where CNPI described the potential proposed approach it was considering. CNPI has also provided a more formal notification to the affected customers in writing. As of the filing of the Application, no feedback has been provided.

CNPI requests approval from the OEB deeming the prior "interim" rates as final, and approval for the Standby charge as proposed in table 8-13 above.

Additionally, CNPI requests approval for updates to the description of the standby rate in CNPI's Tariff, to more clearly outline the circumstances under which a customer may request/require standby service, reflective of an evolving electricity sector with developing new potential supply sources. Please see section 8.1.5 for further details regarding the proposed changes.

8.1.5 OTHER DISTRIBUTION CHANGES

In this application, CNPI is not proposing any new service classifications or eliminating any service classification.

In its last rate application, CNPI committed to investigating the possibility of creating a new class for the larger General Service customers. CNPI requested a report from Utilis Consulting assessing whether the establishment of a new class would be appropriate. CNPI has included the report as Attachment 8-F. Based on the outcomes of Utilis' review, CNPI is not proposing to establish a new class. Establishing a new class would be expected to only bring about immaterial savings for some customers, while introducing greater variability in the affected customers' bills and adding administrative complexity.

CNPI has reviewed the descriptions and customer class names in its existing tariff, and is proposing changes to the Standby and General Service 50 to 4,999 kW. The changes aim to improve clarity for the class descriptions, and better accommodate existing and future developments in CNPI's customer base.

General Service 50 to 4,999 kW Proposed Changes

CNPI requests approval to change the nomenclature and description of the current General Service 50 to 4,999 kW to remove the upwards limit on the class; specifically the name of the class would be “General Service Greater than or Equal to 50 kW”.

CNPI has certain customers with usage levels approaching the maximum limit of 4,999 kW. CNPI proposes to re-name its industrial class to General Service Greater than or Equal to 50 kW in order to correctly capture all industrial customers, in case existing customers increase their monthly demand beyond 4,999 kW, or if new customers are added with demand greater than 4,999 kW. The following changes would apply (original description, followed by changes shown below in red)

GENERAL SERVICE GREATER THAN OR EQUAL TO 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW. Further servicing details are available in the distributor’s Conditions of Service.

Standby Classification Changes

CNPI also request to change the description of the Standby service classification, and to have the “Interim” status removed.

STANDBY POWER SERVICE CLASSIFICATION

The Standby subclass charge is applied to a customer with an alternative source(s) of supply that is dependent on Canadian Niagara Power Inc. to supply a minimum amount of electricity in the event the customer’s own facilities are out of service.

Alternative sources of supply may include load displacement facilities located behind the meter, or a direct connection to the transmission system, etc. The minimum amount of supply that Canadian Niagara Power Inc. must supply is a contracted amount agreed upon between the customer and Canadian Niagara Power Inc. Further servicing details are available in the distributor’s Conditions of Service.

Both sets of changes have been reflected in the Proposed Tariff included with Attachment 8-B.

8.2 NON-DISTRIBUTION RATES

8.2.1 RETAIL TRANSMISSION SERVICE RATES (“RTSR”)

All CNPI’s distribution system load in its Fort Erie service area, and the vast majority of distribution system load in its Port Colborne service area,³ is supplied from the IESO-controlled grid and as such is billed for transmission service by the IESO at the prevailing Uniform Transmission Rate. All of CNPI’s distribution

³ As discussed in Exhibit 1, less than 1% of CNPI’s distribution system load in Port Colborne is supplied from an embedded delivery point located on Hydro One Networks’ distribution system.

Exhibit 8

1 system load in Gananoque, and a very small portion of the distribution system load in Port Colborne, is
2 supplied from the Hydro One distribution system and as such is billed for retail transmission service by
3 Hydro One at the prevailing Sub-Transmission Rate. Variance accounts capture timing and rate differences
4 between the rates paid at the wholesale level and the Retail Transmission Service Rates (“RTSRs”) billed
5 to CNPI’s distribution customers.

6 CNPI confirms it has applied the standard approach in the OEB-provided RTSR model in completing its
7 RTSR calculations, and therefore load profile data has not been incorporated into the RTSR calculations.

8 CNPI has undertaken a review of its RTSR in a manner consistent with the Board’s Guideline G-2008-0001:
9 Electricity Distribution Retail Transmission Service Rates, October 22, 2008 as revised June 28, 2012.

10 The OEB’s RTSR model was used to calculate CNPI’s proposed 2027 RTSR rates and a live Excel version of
11 the model has been filed in conjunction with this Application. A PDF version is included in Attachment
12 8-C of this Exhibit.

13 CNPI has populated the historic data for 2025 into the model, including billing data (kWh and kW) by class,
14 historical IESO purchases per month (Units, rate and amount), and historical Hydro One Sub-Transmission
15 purchases per month (Units, rate and amount).

16 The table below compares CNPI’s existing RTSRs with the proposed 2027 RTSRs calculated in the RTSR
17 model.

18 Recently, the OEB has issued its policy regarding reduced RTSR for EV Charging customers that meet
19 certain criteria. For the customers that meet these criteria, the applicable rate is a factor of 0.17 times the
20 baseline retail transmission rate for the applicable classes. CNPI has not forecasted any load in these
21 classes for the Test Year, however the rates have been calculated in the event that eligible loads
22 materialize.

23 The reduction in the Network RTSR rates is primarily due to an approximate 2.5% decrease in the Network
24 UTR 2027 test year wholesale billing amount. While the increase by approximately 3.9 % in the Connection
25 RTSR is due to increase in 2027 test year wholesale billing amount.

26 The proposed RTSR rates summarized in Table 8-14 are consistent with the values reflected in the CNPI’s
27 forecasted power supply expense for its 2027 working capital allowance.⁴

⁴ See Appendix 2-ZB in the OEB Chapter 2 Appendices workbook.

Table 8- 14 Existing vs Proposed RTSR

Customer Class	Unit	RTSR - Network			RTSR - Connection		
		2026	2027	Change	2026	2027	Change
		Existing	Proposed		Existing	Proposed	
Residential	\$/kWh	\$0.0117	\$0.0114	-\$0.0003	\$0.0087	\$0.0090	\$0.0003
GS < 50	\$/kWh	\$0.0100	\$0.0098	-\$0.0002	\$0.0076	\$0.0079	\$0.0003
GS 50 to 4,999 kW	\$/kW	\$4.2243	\$4.1192	-\$0.1051	\$3.0987	\$3.2197	\$0.1210
EV Charging	\$/kW	\$0.7181	\$0.7003	-\$0.0179	\$0.5268	\$0.5474	\$0.0206
Embedded Distributor	\$/kW	\$4.2243	\$4.1192	-\$0.1051	\$3.0987	\$3.2197	\$0.1210
Street Light	\$/kW	\$3.1267	\$3.0489	-\$0.0778	\$2.3643	\$2.4566	\$0.0923
Sentinel Light	\$/kW	\$3.5999	\$3.5103	-\$0.0896	\$2.5287	\$2.6275	\$0.0988
USL	\$/kWh	\$0.0103	\$0.0100	-\$0.0003	\$0.0077	\$0.0080	\$0.0003

CNPI confirms that it will update the RTSR model, if required, to reflect any changes to UTRs or Hydro One sub-transmission rates between the filing of this Application and the filing of a draft rate order.

8.2.2 RETAIL SERVICE CHARGES

Retail services refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity as set out in the Retail Settlement Code ("RSC"). CNPI proposes to maintain all its current Retail Service Charges in this Application.

On November 8, 2019, the OEB issued its *Report of the Ontario Energy Board: Energy Retailer Service Charges* (the "RSC Report"). The RSC report established new RSCs would be set by the OEB, effective May 1, 2019, and confirmed that these charges would be annually adjusted, based on the OEB's approved inflation factor. The OEB's February 14, 2019 Decision and Order in EB-2015-0304 established the RSCs in effect May 1, 2019.

The table below shows the 2026 inflation-adjusted RSC's approved by the OEB in EB-2025-0050. CNPI notes that it has omitted the new "Notice of switch letter charge" from the table below. In accordance with the OEB's decision in implementing this new charge, distributors could opt out of applying this charge by notifying the OEB within 60 days of the issuance of the Decision and Order. On March 27, 2019, CNPI and its affiliate API jointly notified the OEB of their intent to opt out of applying this new charge, on the basis that only 22 such letters were issued in 2018, and therefore the forecast costs of implementing the charge would exceed the forecasted incremental revenue.

Table 8- 15: OEB-Approved RSCs for 2026 and Proposed RSCs for 2027

Retail Service Charges		Current Charge	Inflation Factor	Proposed Charge
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	\$125.72	3.70%	\$130.37
Monthly fixed charge, per retailer	\$	\$50.29	3.70%	\$52.15
Monthly variable charge, per customer, per retailer	\$/cust.	\$1.24	3.70%	\$1.29
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	\$0.74	3.70%	\$0.77
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	-0.74	3.70%	-0.77
Service Transaction Requests (STR)			3.70%	\$0.00
Request fee, per request, applied to the requesting party	\$	\$0.63	3.70%	\$0.65
Processing fee, per request, applied to the requesting party	\$	\$1.24	3.70%	\$1.29
Electronic Business Transaction (EBT) system, applied to the requesting party				
Up to twice a year		no charge		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	\$5.03	3.70%	\$5.22
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	\$2.51	3.70%	\$2.60

CNPI proposes to continue using the OEB's default inflation-adjusted RSCs and expects that the OEB will confirm 2027 inflation-adjusted RSCs in a separate proceeding. In this Application, CNPI has used a placeholder inflation factor of 3.70% (consistent with the OEB-issued inflation factor applicable to 2026 rates).

CNPI confirms that forecasted 2027 revenue from RSCs is included in the Other Revenue forecast presented in Exhibit 6, and that the costs of providing retail services are included in OM&A forecasts presented in Exhibit 4.

CNPI has addressed disposition of retail service charge variance amounts recorded in its Account 1508 sub-account in Exhibit 9.

8.2.3 REGULATORY CHARGES

CNPI has incorporated the OEB-approved regulatory charges for 2026 in this Application, as discussed in the subsections below. CNPI proposes that its 2027 Tariff of Rates and Charges be updated to reflect the 2027 approved rates when the OEB issues its decision on 2027 regulatory charges. Should a Decision in this matter be issued before the 2027 regulatory charges are issued by the OEB, CNPI will apply the OEB-issued charges instead (as generally required in the associated OEB Decision and Order).

WHOLESALE MARKET SERVICE RATE

Wholesale Market Service Charges (WMS Charges) recover the cost of services required to operate the electricity system and administer the wholesale market. These charges include the costs of items such as operating reserve, certain market costs related to system congestion and imports, as well as other costs, such as losses on the IESO-controlled grid.

Individual electricity distributors recover the WMS Charges from their customers through the WMS rate, which is authorized by the Board under section 78 of the OEB Act. The WMS rate appears on the tariff sheets for all electricity distributors. WMS Charges are paid by all customers of the wholesale electricity market, including electricity distributors, to the IESO.

These charges and customer payments are recorded in Account 1580 of the Uniform System of Accounts. Any audited balances within Account 1580 are usually considered for disposition in the distributor's next rate application.

On December 11, 2025 the Board issued a Decision and Order setting the WMS rate. This Decision and Order established, effective January 1, 2026, that the WMS rate, including Capacity Based Recovery (CBR) of \$0.0006/kWh, will increase to \$0.0047 per kilowatt-hour. This unit rate shall apply to a customer's metered energy consumption adjusted by the distributor's Board-approved Total Loss Factor.

RURAL OR REMOTE RATE PROTECTION

The Rural or Remote Electricity Rate Protection (RRRP) program is designed to provide financial assistance to eligible customers located in rural or remote areas where the costs of providing electricity service to these customers exceed the costs of providing electricity to customers located elsewhere in the province of Ontario. The OEB approves the RRRP requirement amount to be collected from electricity distributors by the IESO each year. The OEB also approves a charge that the IESO applies to recover the RRRP requirement amount from all customers in the province. Electricity distributors in turn levy an OEB-approved retail RRRP charge to recover the RRRP amount paid to the IESO. The IESO is required by regulation to pay out the funds to distributors that have received approval for RRRP funding and to track any over or under collections.

On December 11, 2025, the Board issued a Decision and Order setting the RRRP rate for 2026 at \$0.0006/kWh. This unit rate is proposed in 2027 to apply to a customer's metered energy consumption adjusted by the distributor's Board-approved Total Loss Factor.

STANDARD SUPPLY SERVICE CHARGES

The Standard Supply Service Charge is also set by the OEB on a province-wide basis. The current charge is \$0.25 per customer, per month, which is unchanged from recent years. CNPI proposed to use the current charge of \$0.25 in 2027.

8.2.4 SPECIFIC SERVICE CHARGES

CNPI's existing Specific Service Charges are listed at page 7 of its existing Tariff of Rates and Charges, included as Attachment 8-B to this Exhibit. CNPI is not requesting any new Specific Service Charges, nor is CNPI requesting any changes to its existing Specific Service Charges, other than inflationary adjustments to the wireline pole attachment charge discussed in the following Section.

CNPI does not have any specific rates and charges reflected in its Conditions of Service that are not listed on its tariff sheet, however some services are charged based on a time and material basis. Any revenues from capital contributions related to the system expansion process outlined in CNPI's conditions of service are appropriately reflected as Contributions in Aid of Construction (CIAC) throughout Exhibit 2 and CNPI's DSP. Capital contributions are calculated on a case-by-case basis, and therefore cannot be included in CNPI's tariff sheet. Details of historical and forecasted revenue from Specific Service charges are provided in Exhibit 6.

8.2.5 WIRELINE POLE ATTACHMENT CHARGE

CNPI is proposing to use the OEB-approved province-wide service charge for pole rentals, which is currently set at \$40.59 for 2026, and is forecasted to be \$42.09 for 2027 (based on the placeholder inflation assumption of 3.7%). CNPI acknowledges that the OEB will determine the appropriate rate for 2027 in due course, and commits to updating its proposed tariff, as well as its other revenue forecast, accordingly.

CNPI is recording variances in revenue on pole rental charges from January 1, 2022, until December 31, 2025 in the appropriate variance account, and CNPI has also forecasted the balance to December 31, 2026. Further details can be found in Exhibit 9. Updated pole attachment rates have also been incorporated into the calculation of Revenue Offset amounts calculated in Exhibit 6 of this Application.

8.2.6 LOW VOLTAGE SERVICE RATES

OVERVIEW

The majority of CNPI's distribution system (all of its Fort Erie service territory and the vast majority of its Port Colborne service territory) is supplied from the IESO-controlled grid, and as such does not attract low voltage charges from Hydro One.

The portions of CNPI's distribution system that attract low voltage charges include CNPI's Eastern Ontario Power (EOP) service territory, which is fully embedded within Hydro One's distribution system through a single point of supply from Hydro One's 44 kV system as well as a very small section of CNPI's Port Colborne distribution system which is supplied from Hydro One's Crowland M13 feeder.

An embedded distributor's forecast for low voltage costs is normally supported by forecast volumes and the host distributor's rates for low voltage service. CNPI's low voltage charges are also affected by the timing of the output of third-party embedded generation facilities in relation to the timing of the peak

load on these embedded supply points. This element of CNPI's Low Voltage rates is largely beyond CNPI's control. In recent years, total Low Voltage billed volumes to CNPI have been relatively stable, however.

The following sections describe the unique operating characteristics associated with CNPI's embedded supply points and propose the approach for 2027 Test Year low voltage charges.

GANANOQUE (EASTERN ONTARIO POWER)

CNPI's distribution system in the Gananoque area is supplied from Hydro One's 44 kV distribution system at a single point of supply. However, embedded within CNPI's Gananoque distribution system are five merchant hydro generating stations with a combined name plate capacity of approximately 6 MW. This distribution system has a peak load demand of approximately 12 MW.

These embedded hydro-electric generation stations are run-of-the-river style generators and are therefore not suited to any form of scheduled dispatch. In addition to water availability under the run-of-the-river operating regime, the stations are located on a navigable waterway; the Rideau Canal. This means that water control in the canal system rests with the National Parks Commission. The amount of generation at any particular time is entirely dependent upon water availability. As a result, CNPI's net billing demand at the Hydro One 44 kV supply point is often less than its peak system load, and can also vary significantly from month to month.

PORT COLBORNE – CROWLAND TS

A very small section of CNPI's Port Colborne distribution system is supplied from the end of Hydro One's Crowland M13 distribution feeder. The balance of the load in Port Colborne is supplied from the Port Colborne Transformer Station (TS). CNPI has the capacity to supply all of its energy demand from the Port Colborne TS, thus avoiding low voltage charges applicable to the embedded supply point on the M13 feeder.

There are, however, certain contingency scenarios during which a small portion of CNPI's distribution system in Port Colborne is connected to the M13 feeder, which will incur low voltage costs from Hydro One.

PROPOSED LOW VOLTAGE CHARGES

CNPI is forecasting 2026 Bridge Year and 2027 Test Year low voltage costs to be \$230,935.

This forecast was developed using 2025 and 2026 actual monthly volumes billed to arrive at a total expected 2027 volume of 111,651 kW for both 2026 Bridge. The same volume was forecasted for 2027 Test.

The forecasted rates for 2027 were developed having reviewed the approved 2026 rates, and removing any applicable rate riders which expire at the end of 2026.

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CNPI forecasted the monthly low voltage billings on this basis (2027 forecasted kW x 2027 forecasted rates), to arrive at the forecasted low voltage billings for 2027 of \$230,935.

The primary driver of changes in Low Volume charges in the recent history presented are changes in the Hydro One rates; 2025 and 2026 in particular have been affected by the presence of temporary credit-balance rate riders that have influenced billings (ex: 2025 and 2026 rate riders for disposition of Group 1 accounts, main rider and non-WMP rate; and 2026 rate rider for disposition of Account 1588).

CNPI has allocated the low voltage costs to the customer classes based on the proportion of Retail Transmission Connection Rate revenues forecasted for the test year using the 2027 proposed rates and the forecasted volumes for the 2027 Test Year. The derivation of the proposed low voltage rates is shown in the table below.

Table 8- 16: Historic Low Voltage Charges and Units Billed

	2022	2023	2024	2025	2026 Forecast	2027 Forecast	Forecast Methodology
Host Volume	103,963.20	108,700.80	106,027.20	113,017.20	111,651.60	111,651.60	
Host Charges	\$207,190.75	\$163,599.60	\$192,847.34	\$ 49,911.73	-\$ 29,168.38	\$230,935.48	2026: 2026 H1 Rates at 2025 KW 2027: 2026 H1 Rates less expiring riders at 2025 KW

Consistent with CNPI's billing treatment, no loss factor adjustment has been applied to the test year billing determinants for low voltage rates.

Table 8- 17: Determination of Proposed Low Voltage Rates

Customer Class	2027 RTSR Connection Rate	Test Year Billing Determinants		RTSR Connection Revenue		Allocate 2027 LV Revenue	Proposed 2027 LV Rates
		Volume	Unit	\$	%		
Residential	\$0.0090	237,403,471	\$/kWh	\$2,146,073	47.04%	\$108,635	\$0.0005
GS < 50	\$0.0079	67,709,853	\$/kWh	\$534,692	11.72%	\$27,066	\$0.0004
GS 50 to 4,999 kW	\$3.2197	561,368	\$/kW	\$1,807,446	39.62%	\$91,494	\$0.1630
Embedded Distributor	\$3.2197	15,118	\$/kW	\$48,675	1.07%	\$2,464	\$0.1630
Street Light	\$2.4566	4,448	\$/kW	\$10,927	0.24%	\$553	\$0.1244
Sentinel Light	\$2.6275	1,339	\$/kW	\$3,518	0.08%	\$178	\$0.1330
USL	\$0.0080	1,347,134	\$/kWh	\$10,778	0.24%	\$546	\$0.0004
Total:				\$4,562,109	100.00%	\$230,935	

8.2.7 SMART METER ENTITY CHARGE

CNPI is proposing to maintain its existing Smart Meter Entity Charge ("SME"). The proposed 2027 rate remains at \$0.42 in accordance with the OEB's September 8, 2022 Decision and Order in EB-2022-0137, which indicates that this rate is effective until December 31, 2027.

8.3 LOSS ADJUSTMENT FACTORS

The majority of CNPI's distribution system in the Niagara area (all of its Fort Erie service area and the vast majority of its Port Colborne service area) is supplied from the IESO-controlled grid. A very small portion of CNPI's Port Colborne service area and the entire Gananoque service area are supplied from Hydro One's distribution systems. As a whole, CNPI would therefore be considered a partially embedded distributor. Further details on CNPI's embedded supply points are provided in Section 8.2.6.

CNPI confirms there was no line losses study required as a result of its 2022 COS.

8.3.1 SUPPLY FACILITIES LOSS FACTOR

CNPI has determined the Supply Facilities Loss Factor from actual quantities recorded for each of its wholesale market delivery points. The calculated value has been consistent over the five-year historical period, varying from a low of 1.0063 to a high of 1.0073. The five-year average Supply Facilities Loss Factor is 1.0067 for all service territories on a combined basis.

8.3.2 DISTRIBUTION LOSS FACTOR

The Distribution Loss Factor for CNPI has been determined as prescribed in the Filing Requirements and the details are provided in OEB Appendix 2-R, which is reproduced in Section 8.3.3.

There is no wholesale energy delivered to CNPI that is for a Large Use Customer and no portion of the retail energy delivered by CNPI is for a Large Use Customer.

CNPI has determined its Distribution Loss Factor based on the most recent five years of historical data (2021-2025).

8.3.3 TOTAL LOSS FACTOR

Table 8- 18 details the calculation of CNPI's total loss factor, consistent with OEB Appendix 2-R. CNPI's proposed 2027 total loss factors for secondary and primary metered customers are compared to CNPI's 2022 OEB-approved total loss factors in Table 8-19. The 2027 proposed loss factors consistently represent a decrease in loss factors trending, which can be partially attributed to CNPI's voltage conversion efforts over the recent DSP period.

Exhibit 8

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Table 8-18: Loss Factor Calculation (OEB Appendix 2-R)

		Historical Years					5-Year Average
		2021	2022	2023	2024	2025	
	Losses Within Distributor's System						
A	"Wholesale" kWh delivered to distributor (higher value)	478,187,417	488,549,607	484,804,518	497,609,140	515,945,403	493,019,217
B	"Wholesale" kWh delivered to distributor (lower value)	474,723,460	485,203,568	481,619,781	494,514,681	512,542,514	489,720,801
C	microFIT kWh supplied to distributor	1,826,752	1,908,734	1,806,402	1,759,724	1,714,847	1,803,292
D	Other Embedded Generation	11,732,905	17,813,945	14,029,175	14,599,067	12,349,590	14,104,936
E	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	0	0	0	0	0	0
F	Net "Wholesale" kWh delivered to distributor = B + C + D - E	488,283,117	504,926,247	497,455,358	510,873,472	526,606,952	505,629,029
G	"Retail" kWh delivered by distributor	468,858,053	482,972,983	476,879,269	489,019,210	503,341,353	484,214,174
H	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	0	0	0	0	0	0
I	Net "Retail" kWh delivered by distributor = G - H	468,858,053	482,972,983	476,879,269	489,019,210	503,341,353	484,214,174
K	Loss Factor in Distributor's system = C / F	1.0414	1.0455	1.0431	1.0447	1.0462	1.0442
	Losses Upstream of Distributor's System						
K	Supply Facilities Loss Factor	1.0073	1.0069	1.0066	1.0063	1.0066	1.0067
	Total Losses						
L	Total Loss Factor = G x H	1.0490	1.0527	1.0500	1.0512	1.0532	1.0513

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Table 8- 19: Loss Factor Comparison

	2022 Board Approved	2027 Proposed
Supply Facility Loss Factor	1.0069	1.0067
Distribution Loss Factor	1.0472	1.0442
Total Loss Factor (Secondary Metered)	1.0544	1.0513
Total Loss Factor (Primary Metered)	1.0439	1.0408

4

5 Due to differences in data sources, small differences between the figures presented above and those
6 included in RRR filings may occur. To ensure there is no material impact to the calculated loss factor, CNPI
7 has completed the following reconciliation, noting that the differences by data point for each year are
8 consistently less than +/-0.5% and therefore not considered material in CNPI's view.

1

Table 8- 20: Loss Factor Inputs Reconciliation to RRR

Item	2021	2022	2023	2024	2025
2.1.5.4 A (i) (IESO or equivalent purchases)	478,421,473	488,753,839	484,425,684	497,636,507	513,628,737
2.1.5.4 A(ii) (Generation purchases)	13,605,664	19,657,531	15,795,006	16,350,969	14,041,768
2.1.5.4 B(i) (Retail Deliveries)	468,858,053	482,972,983	476,879,269	489,019,210	503,341,353
Wholesale Purchases from above	478,187,417	488,549,607	484,804,518	497,609,140	515,945,403
Wholesale Variance to RRR	- 234,056	- 204,232	378,834	- 27,367	2,316,665
Wholesale % Variance	0.0%	0.0%	0.1%	0.0%	0.4%
Total generation from above	13,559,657	19,722,679	15,835,578	16,358,791	14,064,437
Generation Variance to RRR	- 46,006	65,147	40,572	7,822	22,670
% Generation Variance	-0.3%	0.3%	0.3%	0.0%	0.2%
Retail Deliveries from above	468,858,053	482,972,983	476,879,269	489,019,210	503,341,353
Retail Variance to RRR	0.0%	0.0%	0.0%	0.0%	0.0%

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8.3.4 MATERIALITY OF DISTRIBUTION LOSSES

The Filing Requirements specify that in cases where the proposed distribution loss factor exceeds 5%, the distributor must provide an explanation for the level of the loss factor, details of actions taken to reduce losses in the previous five years, and actions planned to reduce losses going forward.

CNPI's proposed distribution loss factor of 1.0442 (row K in Table 8-18) is below this threshold.

8.3.5 TARIFF OF RATES AND CHARGES

CNPI's existing tariff is included as Appendix 8-B to this Exhibit and the proposed 2027 tariff is included as Appendix 8-C. CNPI has adjusted the OEB-provided Tariff and Bill Impact model to reflect the proposals in this Exhibit, including updating sunset dates for rate riders to December 31, 2027 (from 2026), as well as the updates to proposed class definitions and names (GS>50 and Standby, as outlined in section 8.1.5 of this Exhibit).

8.3.6 REVENUE RECONCILIATION

The table below shows the distribution revenue that results from applying the proposed 2027 distribution rates identified in Section 8.1.2.2 to CNPI's 2027 Test Year customer count and load forecast. This revenue is compared to CNPI's 2027 base revenue requirement, consistent with Sheet 13 of the RRWF. The difference of --\$568 or --0.002%, is due to rounding in the calculation of the rates that appear on CNPI's tariff.

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Table 8- 21: Reconciliation of Distribution Rate Revenue to Base Revenue Requirement

Customer Class	Determinant	Test Year Load Forecast		Proposed Rates		Test Year Revenue		
		Customers/ Connections	Volume	Fixed	Variable	Fixed	Variable	Total
Residential	kWh	28,818	237,403,471	\$52.45	0.0000	\$18,138,137	\$0	\$18,138,137
General Service <50 kW	kWh	2,556	67,709,853	\$40.24	0.0376	\$1,234,141	\$2,545,890	\$3,780,031
General Service >50kW (incl. SBY)	kW	201	639,656	\$194.73	9.4448	\$469,320	\$6,041,421	\$6,510,741
Embedded Distributor	kW	1	15,118	\$700.69	12.0496	\$8,408	\$182,164	\$190,572
Street Lighting	kW	6,257	4,448	\$5.13	10.2320	\$385,154	\$45,514	\$430,667
Sentinel Lighting	kW	593	1,339	\$7.01	14.3182	\$49,842	\$19,171	\$69,012
Unmetered Scattered Load	kWh	45	1,347,134	\$61.23	0.0411	\$32,867	\$55,367	\$88,234
Standby				\$0.00	9.4448			
Total:						\$20,317,868	\$8,889,527	\$29,207,395
Less Transformer Allowance:							-\$194,111	-\$194,111
Test Year Revenue Requirement:								\$29,013,284
Base Revenue Requirement:								29,013,852
Difference (\$):								-\$568
Difference (%):								-0.002%

As shown above, the distribution rates are designed to recover the base revenue requirement, with minimal variances attributable to rounding.

Together with the Other revenues of \$1,349,599 as further outlined in Exhibit 6, the distribution rates and revenue offsets are designed to recover the entire Service Revenue Requirement of \$30,363,451.

8.3.7 BILL IMPACT INFORMATION

A complete set of bill impacts and summary information consistent with Sheet 6 of the OEB's Tariff Schedule and Bill Impacts Model (the "OEB Bill Impact Model") is included as Appendix 8-E to this Exhibit. The bill impacts presented include all changes resulting from the Application as filed, such as changes to base distribution rates, rate riders, and RTSRs. As specified in the filing requirements, commodity and regulatory charges are held constant. CNPI confirms that rates are rounded to the number of decimals specified in the proposed tariff.

CNPI has included appropriate average usages for each of the rate classes, including 750 kWh for the residential class, and 2,000 kWh for the small commercial GS<50 kW class, as required by the Filing Requirements. CNPI has also included a separate bill impact for residential Retailer customers.

The table below is a reproduction of Table 2 in Sheet 6 of the OEB model, providing an analysis of the absolute dollar changes and percent changes resulting from this Application, for various sub-totals

Exhibit 8

(distribution excluding pass-through, distribution, delivery and total bill).CNPI confirms the correct total bill impact for the General Service Greater Than 50kW class is \$149.29 or 4.7%⁵.

Table 8- 22: Bill Impact Analysis (Table 2 of OEB Model)

Service Classification/ Category	Units	Assumed Consumption/ Demand	Sub-Total A		Sub-Total B		Sub-Total C		Total Bill	
			\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	750	\$ 6.65	14.4%	\$ 8.94	17.9%	\$ 8.93	13.5%	\$ 7.99	5.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	2000	\$ 13.61	13.4%	\$ 19.33	17.3%	\$ 19.50	13.1%	\$ 17.44	4.7%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	60	\$ 8.82	1.2%	\$ 168.46	28.6%	\$ 169.42	16.5%	\$ 149.29	4.7%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kw	1127	\$ 1,491.92	11.8%	\$ 5,136.07	57.0%	\$ 5,153.99	29.8%	\$ 5,754.80	6.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kwh	3500	\$ 28.35	16.0%	\$ 38.36	19.7%	\$ 38.29	14.7%	\$ 34.25	5.3%
STANDBY POWER SERVICE CLASSIFICATION - Non-RPP (Other)	kw	6000	\$47,606.40	525.3%	\$47,606.40	525.3%	\$47,606.40	525.3%	\$53,795.23	525.3%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kw	0.20	\$ 1.37	15.9%	\$ 1.55	17.5%	\$ 1.56	15.4%	\$ 1.39	8.9%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kw	0.10	\$ 0.67	12.0%	\$ 0.87	15.6%	\$ 0.87	14.3%	\$ 0.98	10.0%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	750	\$ 6.65	14.4%	\$ 12.75	28.4%	\$ 12.74	20.9%	\$ 11.39	8.5%

CNPI has made the following adjustments to the Bill Impact model:

- Correct the RTSR rate applicable to General Service > 50 kW customers, which was originally added in the EV Charging RTSR rate incorrectly.
- Various updates to the Tariff included in the model, including updating the reference year and sunset dates for rate riders from this Application to refer to 2027.

8.3.8 RATE MITIGATION

Total bill impacts for all the customers, excluding the Standby Charge service, as presented in Section 0 are below the OEB's 10% threshold at the proposed rates. As outlined in Exhibit 7, the bill impact before mitigation for the Street Lighting was 12.7 %, before adjustments to the revenue to cost ratios to reduce these bill impacts.

Further details are provided in Section 8.1.4. A mitigation plan is not proposed for Standby Service, as the updated proposed rate reflects cost causality, and because CNPI the standby rate bill impact alone, without consideration of the standby customers' costs for their alternative supply sources, overstates the percentage increase in overall electricity costs. That is to say, for an apples-to-apples comparison with the other classes, the distribution rate change should be considered in the context of other electricity generation and/or supply costs to the Standby customer, and the percentage increase would be lower. CNPI has also notified affected customers in advance of the proposed change.

CNPI confirms there are no recent MAADs transactions requiring Rate Harmonization in this Application.

⁵ A macro in the Bill Impacts is sometimes adding both the EVC and regular RTSRs into the bill impact calculations, which results in a slight difference in the calculated bill impact.



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

ATTACHMENT 8-A: EXISTING TARIFF OF RATES AND CHARGES (2026)



Tariff Schedule and Bill Impacts Model

Canadian Niagara Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0050

RESIDENTIAL SERVICE CLASSIFICATION

The Residential Class (Regular) refers to a service taking electricity normally at 750 volts or less where the electricity is used for domestic and household purposes in a single family unit. A single family unit being a permanent structure located on a single parcel of land and approved by a civic authority as a dwelling and occupied for that purpose by a single customer. Residential rates are also applied to apartment buildings with 6 units or less that are bulk metered. Apartment buildings with more than 6 units that are bulk metered are deemed to be General Service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	46.08
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	(0.0027)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0087

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to single commercial or industrial customer and whose average peak demand is (or is forecasted to be) less than 50 kW. Single commercial or industrial customers are interpreted as a structure or structures on a single parcel of land occupied by one customer. An apartment building with more than 6 units that is bulk metered and has an average peak demand less than 50 kW is deemed to be General Service less than 50 kW. The common area of a separately metered apartment building having a demand less than 50 kW is also deemed to be General Service less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.83
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0315
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	(0.0026)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to single commercial or industrial customer and whose average peak demand is (or is forecasted to be) equal to or greater than 50 kW but less than 5000 kW. Single commercial or industrial customers are interpreted as a structure or structures on a single parcel of land occupied by one customer. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	194.73
Distribution Volumetric Rate	\$/kW	9.1941
Low Voltage Service Rate	\$/kW	0.1151
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	(0.8295)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1386
Retail Transmission Rate - Network Service Rate	\$/kW	4.2243
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7181
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0987
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5268

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	700.69
Distribution Volumetric Rate	\$/kW	10.5874
Low Voltage Service Rate	\$/kW	0.1151
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	(0.9542)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1646
Retail Transmission Rate - Network Service Rate	\$/kW	4.2243
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0987

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to the supply of electrical service to a customer that is deemed to have a constant load over a billing period, normally with minimum electrical consumption and the consumption is unmetered. Energy consumption is based on connected wattage and calculated hours of use. Examples of unmetered scattered load are cable television amplifiers, billboards, area lighting. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per account)	\$	61.23
Distribution Volumetric Rate	\$/kWh	0.0332
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	(0.0025)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

STANDBY POWER SERVICE CLASSIFICATION

The Standby subclass charge is applied to a customer with load displacement facilities behind its meter but is dependent on Canadian Niagara Power Inc. to supply a minimum amount of electricity in the event the customer's own facilities are out of service. The minimum amount of supply that Canadian Niagara Power Inc. must supply is a contracted amount agreed upon between the customer and Canadian Niagara Power Inc. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility)

\$/kW 1.5104



Tariff Schedule and Bill Impacts Model

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to all services required to supply sentinel lighting equipment. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

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Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	7.01
Distribution Volumetric Rate	\$/kW	8.1011
Low Voltage Service Rate	\$/kW	0.0939
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1347
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	(0.8088)
Retail Transmission Rate - Network Service Rate	\$/kW	3.5999
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5287

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to the supply of electrical service for roadway lighting. Energy consumption is based on connected wattage and calculated hours of use. Customers are usually a Municipality, Region or the Ministry of Transportation. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	4.69
Distribution Volumetric Rate	\$/kW	9.3574
Low Voltage Service Rate	\$/kW	0.0878
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	(0.8351)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1450
Retail Transmission Rate - Network Service Rate	\$/kW	3.1267
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3643

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Special meter reads	\$	30.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	40.59



Tariff Schedule and Bill Impacts Model

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0524
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0419



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

ATTACHMENT 8-B: PROPOSED TARIFF OF RATES AND CHARGES (2027) (EXCEL AND WORD)

Exhibit 8

Canadian Niagara Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RESIDENTIAL SERVICE CLASSIFICATION

The Residential Class (Regular) refers to a service taking electricity normally at 750 volts or less where the electricity is used for domestic and household purposes in a single family unit. A single family unit being a permanent structure located on a single parcel of land and approved by a civic authority as a dwelling and occupied for that purpose by a single customer. Residential rates are also applied to apartment buildings with 6 units or less that are bulk metered. Apartment buildings with more than 6 units that are bulk metered are deemed to be General Service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	52.45
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$	0.28
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0114
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0090

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

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approved schedules of Rates, Charges and Loss Factors**

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to single commercial or industrial customer and whose average peak demand is (or is forecasted to be) less than 50 kW. Single commercial or industrial customers are interpreted as a structure or structures on a single parcel of land occupied by one customer. An apartment building with more than 6 units that is bulk metered and has an average peak demand less than 50 kW is deemed to be General Service less than 50 kW. The common area of a separately metered apartment building having a demand less than 50 kW is also deemed to be General Service less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	40.24
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0376
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

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GENERAL SERVICE GREATER THAN OR EQUAL TO 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to single commercial or industrial customer and whose average peak demand is (or is forecasted to be) equal to or greater than 50 kW. Single commercial or industrial customers are interpreted as a structure or structures on a single parcel of land occupied by one customer. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	194.73
Distribution Volumetric Rate	\$/kW	9.4448
Low Voltage Service Rate	\$/kW	0.1630
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.001000)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0828
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1391
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kW	(0.1037)
Retail Transmission Rate - Network Service Rate	\$/kW	4.1192
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7003
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2197
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5474

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

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approved schedules of Rates, Charges and Loss Factors**

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	700.69
Distribution Volumetric Rate	\$/kW	12.0496
Low Voltage Service Rate	\$/kW	0.1630
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0965
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1786
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kW	(0.1384)
Retail Transmission Rate - Network Service Rate	\$/kW	4.1192
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2197

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to the supply of electrical service to a customer that is deemed to have a constant load over a billing period, normally with minimum electrical consumption and the consumption is unmetered. Energy consumption is based on connected wattage and calculated hours of use. Examples of unmetered scattered load are cable television amplifiers, billboards, area lighting. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per account)	\$	61.23
Distribution Volumetric Rate	\$/kWh	0.0411
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.001000)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0003
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

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STANDBY POWER SERVICE CLASSIFICATION

The Standby subclass charge is applied to a customer with an alternative source(s) of supply that is dependent on Canadian Niagara Power Inc. to supply a minimum amount of electricity in the event the customer's own facilities are out of service. Alternative sources of supply may include load displacement facilities located behind the meter, or a direct connection to the transmission system, etc. The minimum amount of supply that Canadian Niagara Power Inc. must supply is a contracted amount agreed upon between the customer and Canadian Niagara Power Inc. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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MONTHLY RATES AND CHARGES

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility)	\$/kW	9.4448
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Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

**This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors**

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to all services required to supply sentinel lighting equipment. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be imposed by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	7.01
Distribution Volumetric Rate	\$/kW	14.3182
Low Voltage Service Rate	\$/kW	0.1330

Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1466
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Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0801
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Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kW	0.6467
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Retail Transmission Rate - Network Service Rate	\$/kW	3.5103
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Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6275
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MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

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STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to the supply of electrical service for roadway lighting. Energy consumption is based on connected wattage and calculated hours of use. Customers are usually a Municipality, Region or the Ministry of Transportation. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	5.13
Distribution Volumetric Rate	\$/kW	10.2320
Low Voltage Service Rate	\$/kW	0.1244
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0850
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1574
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kW	1.4592
Retail Transmission Rate - Network Service Rate	\$/kW	3.0489
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4566

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

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microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00

Exhibit 8

Canadian Niagara Power Inc. **TARIFF OF RATES AND CHARGES** **Effective and Implementation Date**

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Special meter reads	\$	30.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	42.09

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	130.37
Monthly fixed charge, per retailer	\$	52.15
Monthly variable charge, per customer, per retailer	\$/cust.	1.29
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.77
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.77)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.29
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.22
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.60

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0513
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0408



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

ATTACHMENT 8-C: RTSR MODEL



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2027 RTSR Workform for Electricity Distributors

Drop-down lists are shaded blue; Input cells are shaded green.

Utility Name	Canadian Niagara Power Inc.
Assigned EB Number	EB-2026-0029
Name and Title of Contact	Oana Stefan Manager, Regulatory Affairs
Phone Number	289-230-9773
Email Address	RegulatoryAffairs@fortisontario.com
Last COS Re-based Year	2022
Test Year	2027

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



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2027 RTSR Workform for Electricity Distributors

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Exhibit 8



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2027 RTSR Workform for Electricity Distributors

Instructions:

This tab is to be completed using 2024 data.

When entering 2024 data, please enter 2024 load that would currently be expected to qualify for the EV Charging Rates in the EV Charging rows. The main class should exclude the EV load.

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss	Non-Loss	Applicable	Loss Adjusted
				Adjusted	Adjusted	Loss Factor	Billed kWh
				Metered kWh	Metered kW	eg: (1.0325)	
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117	239,825,022		1.0524	252,391,853
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0087	239,825,022		1.0524	252,391,853
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100	69,410,244		1.0524	73,047,341
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076	69,410,244		1.0524	73,047,341
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	4.2243	185,314,017	567,720	1.0524	195,024,471
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0987	185,314,017	567,720	1.0524	195,024,471
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7181			1.0524	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5268			1.0524	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	4.2243	5,636,847	14,981	1.0524	5,932,217
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0987	5,636,847	14,981	1.0542	5,942,589
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103	1,294,985		1.0524	1,362,843
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077	1,294,985		1.0524	1,362,843
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	3.5999	427,408	1,419	1.0524	449,804
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5287	427,408	1,419	1.0524	449,804
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	3.1267	1,437,973	4,393	1.0524	1,513,322
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3643	1,437,973	4,393	1.0524	1,513,322

Exhibit 8

2027 RTSR Workform for Electricity Distributors

Uniform Transmission Rates		Unit	2025 Jan to Jun	2025 Jul to Dec	2026 Jan to Jun	2026 Jul to Dec	2027
Rate Description			Rate		Rate		Rate
Network Service Rate	kW		\$6.25	\$6.25	\$6.42	\$6.42	\$6.42
Line Connection Service Rate	kW		\$1.00	\$1.00	\$1.02	\$1.02	\$1.02
Transformation Connection Service Rate	kW		\$3.39	\$3.39	\$3.47	\$3.47	\$3.47

Hydro One Sub-Transmission Rates		Unit	2025	2026	2027
Rate Description			Rate		Rate
Network Service Rate	kW		\$5.2172	\$5.4282	\$5.4282
Line Connection Service Rate	kW		\$0.6537	\$0.6896	\$0.6896
Transformation Connection Service Rate	kW		\$3.3041	\$3.4965	\$3.4965
Both Line and Transformation Connection Service Rate	kW		\$3.9578	\$4.1861	\$4.1861

If needed, add extra host here. (I)		Unit	2025	2026	2027
Rate Description			Rate		Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW		\$0.00	\$0.00	\$0.00

If needed, add extra host here. (II)		Unit	2025	2026	2027
Rate Description			Rate		Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW		\$0.00	\$0.00	\$0.00

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2025	Current 2026	Forecast 2027

Exhibit 8

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2027 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "3. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformation Connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancies in rates.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	71,877	\$6.3700	\$457,856	74,121	\$1.0000	\$74,121	74,121	\$3.3900	\$251,270	\$325,391
February	71,695	\$6.3700	\$456,697	71,695	\$1.0000	\$71,695	71,695	\$3.3900	\$243,046	\$314,741
March	77,953	\$6.3700	\$496,561	91,398	\$1.0000	\$91,398	91,398	\$3.3900	\$309,839	\$401,237
April	65,695	\$6.3700	\$418,477	74,711	\$1.0000	\$74,711	74,711	\$3.3900	\$253,270	\$327,981
May	53,157	\$6.3700	\$338,610	59,564	\$1.0000	\$59,564	59,564	\$3.3900	\$201,922	\$261,486
June	99,144	\$6.3700	\$631,547	105,066	\$1.0000	\$105,066	105,066	\$3.3900	\$356,174	\$461,240
July	100,801	\$6.3700	\$642,102	110,434	\$1.0000	\$110,434	110,434	\$3.3900	\$374,371	\$484,805
August	36,104	\$6.3700	\$229,982	38,368	\$1.0000	\$38,368	38,368	\$3.3900	\$130,068	\$168,436
September	61,110	\$6.3700	\$389,271	80,390	\$1.0000	\$80,390	80,390	\$3.3900	\$272,522	\$352,912
October	58,394	\$6.3700	\$371,970	65,454	\$1.0000	\$65,454	65,454	\$3.3900	\$221,889	\$287,343
November	77,951	\$6.3700	\$496,548	87,678	\$1.0000	\$87,678	87,678	\$3.3900	\$297,228	\$384,906
December	65,909	\$6.3700	\$419,840	90,716	\$1.0000	\$90,716	90,716	\$3.3900	\$307,527	\$398,243
Total	839,790	\$6.37	\$5,349,462	949,595	\$1.00	\$949,595	949,595	\$3.39	\$3,219,127	\$4,168,722

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	11,203	\$5.3280	\$59,689	11,203	\$0.6882	\$7,710	11,203	\$3.4894	\$39,091	\$46,801
February	9,503	\$5.3280	\$50,632	9,988	\$0.6882	\$6,874	9,988	\$3.4894	\$34,853	\$41,727
March	7,499	\$5.3280	\$39,954	8,928	\$0.6882	\$6,145	8,928	\$3.4894	\$31,155	\$37,300
April	6,576	\$5.3280	\$35,036	6,576	\$0.6882	\$4,526	6,576	\$3.4894	\$22,946	\$27,471
May	6,823	\$5.3280	\$36,351	6,823	\$0.6882	\$4,695	6,823	\$3.4894	\$23,807	\$28,503
June	10,712	\$5.3280	\$57,076	10,713	\$0.6882	\$7,373	10,713	\$3.4894	\$37,382	\$44,754
July	13,372	\$5.3280	\$71,246	13,372	\$0.6882	\$9,203	13,372	\$3.4894	\$46,660	\$55,863
August	12,767	\$5.3280	\$68,024	12,768	\$0.6882	\$8,787	12,768	\$3.4894	\$44,552	\$53,339
September	9,534	\$5.3280	\$50,797	9,534	\$0.6882	\$6,561	9,534	\$3.4894	\$33,268	\$39,829
October	8,238	\$5.3280	\$43,890	8,238	\$0.6882	\$5,669	8,238	\$3.4894	\$28,744	\$34,413
November	9,314	\$5.3280	\$49,623	9,398	\$0.6882	\$6,468	9,398	\$3.4894	\$32,793	\$39,261
December	11,014	\$5.3280	\$58,680	11,014	\$0.6882	\$7,580	11,014	\$3.4894	\$38,431	\$46,011
Total	116,554	\$5.33	\$620,999	118,554	\$0.69	\$81,589	118,554	\$3.49	\$413,683	\$495,272

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.0000			\$0.0000			\$0.0000		\$-
February		\$0.0000			\$0.0000			\$0.0000		\$-
March		\$0.0000			\$0.0000			\$0.0000		\$-
April		\$0.0000			\$0.0000			\$0.0000		\$-
May		\$0.0000			\$0.0000			\$0.0000		\$-
June		\$0.0000			\$0.0000			\$0.0000		\$-
July		\$0.0000			\$0.0000			\$0.0000		\$-
August		\$0.0000			\$0.0000			\$0.0000		\$-
September		\$0.0000			\$0.0000			\$0.0000		\$-
October		\$0.0000			\$0.0000			\$0.0000		\$-
November		\$0.0000			\$0.0000			\$0.0000		\$-
December		\$0.0000			\$0.0000			\$0.0000		\$-
Total	-	\$-	\$-	-	\$-	\$-	-	\$-	\$-	\$-



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2027 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing meter minants on Sheet "3. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformation Connection rate, please ensure that both the Line connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the

columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the													
Add Extra Host Here (II) (if needed)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January		\$0.0000			\$0.0000			\$0.0000		\$	-		
February		\$0.0000			\$0.0000			\$0.0000		\$	-		
March		\$0.0000			\$0.0000			\$0.0000		\$	-		
April		\$0.0000			\$0.0000			\$0.0000		\$	-		
May		\$0.0000			\$0.0000			\$0.0000		\$	-		
June		\$0.0000			\$0.0000			\$0.0000		\$	-		
July		\$0.0000			\$0.0000			\$0.0000		\$	-		
August		\$0.0000			\$0.0000			\$0.0000		\$	-		
September		\$0.0000			\$0.0000			\$0.0000		\$	-		
October		\$0.0000			\$0.0000			\$0.0000		\$	-		
November		\$0.0000			\$0.0000			\$0.0000		\$	-		
December		\$0.0000			\$0.0000			\$0.0000		\$	-		
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
Total	Network			Line Connection			Transformation Connection			Total Connection			
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	83,080	\$6.2295	\$ 517,545	85,324	\$0.9591	\$ 81,831	85,324	\$3.4031	\$ 290,362	\$	372,192		
February	81,198	\$6.2480	\$ 507,330	81,683	\$0.9619	\$ 78,569	81,683	\$3.4022	\$ 277,899	\$	356,468		
March	85,452	\$6.2786	\$ 536,515	100,326	\$0.9723	\$ 97,543	100,326	\$3.3988	\$ 340,994	\$	438,537		
April	72,271	\$6.2752	\$ 453,513	81,287	\$0.9748	\$ 79,237	81,287	\$3.3980	\$ 276,216	\$	355,453		
May	59,980	\$6.2515	\$ 374,961	66,387	\$0.9680	\$ 64,259	66,387	\$3.4002	\$ 225,729	\$	289,989		
June	109,856	\$6.2684	\$ 688,623	115,779	\$0.9711	\$ 112,439	115,779	\$3.3992	\$ 393,555	\$	505,994		
July	114,173	\$6.2480	\$ 713,349	123,806	\$0.9663	\$ 119,637	123,806	\$3.4007	\$ 421,032	\$	540,668		
August	48,871	\$6.0978	\$ 298,006	51,136	\$0.9221	\$ 47,155	51,136	\$3.4148	\$ 174,619	\$	221,774		
September	70,844	\$6.2294	\$ 440,068	89,924	\$0.9689	\$ 86,951	89,924	\$3.4005	\$ 305,790	\$	392,741		
October	66,632	\$6.2412	\$ 415,860	73,692	\$0.9651	\$ 71,123	73,692	\$3.4011	\$ 250,633	\$	321,756		
November	87,265	\$6.2588	\$ 546,171	97,076	\$0.9698	\$ 94,146	97,076	\$3.3996	\$ 330,022	\$	424,167		
December	76,923	\$6.2208	\$ 478,521	101,730	\$0.9662	\$ 98,296	101,730	\$3.4008	\$ 345,958	\$	444,254		
Total	956,344	\$ 6.24	\$ 5,970,461	1,068,149	\$ 0.97	\$ 1,031,184	1,068,149	\$ 3.40	\$ 3,632,810	\$ 4,663,994			
Low Voltage Switchgear Credit (if applicable)											\$ -		
Total including deduction for Low Voltage Switchgear Credit											\$ 4,663,994		



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2027 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2026 Uniform Transmission Rates and Hydro One Sub-transmission Rates are applied against historical 2025 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	71,877	\$ 6.4200	\$ 461,450	74,121	\$ 1.0200	\$ 75,603	74,121	\$ 3.4700	\$ 257,200	\$ 332,803
February	71,695	\$ 6.4200	\$ 460,282	71,695	\$ 1.0200	\$ 73,129	71,695	\$ 3.4700	\$ 248,782	\$ 321,911
March	77,953	\$ 6.4200	\$ 500,458	91,398	\$ 1.0200	\$ 93,226	91,398	\$ 3.4700	\$ 317,151	\$ 410,377
April	65,695	\$ 6.4200	\$ 421,762	74,711	\$ 1.0200	\$ 76,205	74,711	\$ 3.4700	\$ 259,247	\$ 335,452
May	53,157	\$ 6.4200	\$ 341,268	59,564	\$ 1.0200	\$ 60,755	59,564	\$ 3.4700	\$ 206,687	\$ 267,442
June	99,144	\$ 6.4200	\$ 636,504	105,066	\$ 1.0200	\$ 107,167	105,066	\$ 3.4700	\$ 364,579	\$ 471,746
July	100,801	\$ 6.4200	\$ 647,142	110,434	\$ 1.0200	\$ 112,643	110,434	\$ 3.4700	\$ 383,206	\$ 495,849
August	36,104	\$ 6.4200	\$ 231,788	38,368	\$ 1.0200	\$ 39,135	38,368	\$ 3.4700	\$ 133,137	\$ 172,272
September	61,110	\$ 6.4200	\$ 392,326	80,390	\$ 1.0200	\$ 81,998	80,390	\$ 3.4700	\$ 278,953	\$ 360,951
October	58,394	\$ 6.4200	\$ 374,889	65,454	\$ 1.0200	\$ 66,763	65,454	\$ 3.4700	\$ 227,125	\$ 293,888
November	77,951	\$ 6.4200	\$ 500,445	87,678	\$ 1.0200	\$ 89,432	87,678	\$ 3.4700	\$ 304,243	\$ 393,674
December	65,909	\$ 6.4200	\$ 423,136	90,716	\$ 1.0200	\$ 92,530	90,716	\$ 3.4700	\$ 314,785	\$ 407,315
Total	839,790	\$ 6.42	\$ 5,391,452	949,595	\$ 1.02	\$ 968,587	949,595	\$ 3.47	\$ 3,295,095	\$ 4,263,682

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	11,203	\$ 5.4282	\$ 60,811	11,203	\$ 0.6896	\$ 7,726	11,203	\$ 3.4965	\$ 39,171	\$ 46,896
February	9,503	\$ 5.4282	\$ 51,585	9,988	\$ 0.6896	\$ 6,888	9,988	\$ 3.4965	\$ 34,924	\$ 41,812
March	7,499	\$ 5.4282	\$ 40,706	8,928	\$ 0.6896	\$ 6,157	8,928	\$ 3.4965	\$ 31,218	\$ 37,376
April	6,576	\$ 5.4282	\$ 35,695	6,576	\$ 0.6896	\$ 4,535	6,576	\$ 3.4965	\$ 22,993	\$ 27,527
May	6,823	\$ 5.4282	\$ 37,035	6,823	\$ 0.6896	\$ 4,705	6,823	\$ 3.4965	\$ 23,856	\$ 28,561
June	10,712	\$ 5.4282	\$ 58,149	10,713	\$ 0.6896	\$ 7,388	10,713	\$ 3.4965	\$ 37,458	\$ 44,845
July	13,372	\$ 5.4282	\$ 72,586	13,372	\$ 0.6896	\$ 9,221	13,372	\$ 3.4965	\$ 46,755	\$ 55,977
August	12,767	\$ 5.4282	\$ 69,303	12,768	\$ 0.6896	\$ 8,805	12,768	\$ 3.4965	\$ 44,642	\$ 53,447
September	9,534	\$ 5.4282	\$ 51,752	9,534	\$ 0.6896	\$ 6,575	9,534	\$ 3.4965	\$ 33,336	\$ 39,910
October	8,238	\$ 5.4282	\$ 44,715	8,238	\$ 0.6896	\$ 5,681	8,238	\$ 3.4965	\$ 28,803	\$ 34,483
November	9,314	\$ 5.4282	\$ 50,556	9,398	\$ 0.6896	\$ 6,481	9,398	\$ 3.4965	\$ 32,860	\$ 39,341
December	11,014	\$ 5.4282	\$ 59,784	11,014	\$ 0.6896	\$ 7,595	11,014	\$ 3.4965	\$ 38,509	\$ 46,104
Total	116,554	\$ 5.43	\$ 632,678	118,554	\$ 0.69	\$ 81,755	118,554	\$ 3.50	\$ 414,525	\$ 496,280

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



Ontario Energy Board

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2027 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2026 Uniform Transmission Rates and Hydro One Sub-transmission Rates are applied against historical 2025 transmission units.

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,080	\$6.29	\$ 522,262	85,324	\$0.98	\$ 83,329	85,324	\$3.47	\$ 296,371	\$ 379,700
February	81,198	\$6.30	\$ 511,867	81,683	\$0.98	\$ 80,017	81,683	\$3.47	\$ 283,706	\$ 363,722
March	85,452	\$6.33	\$ 541,164	100,326	\$0.99	\$ 99,383	100,326	\$3.47	\$ 348,370	\$ 447,753
April	72,271	\$6.33	\$ 457,457	81,287	\$0.99	\$ 80,740	81,287	\$3.47	\$ 282,240	\$ 362,980
May	59,980	\$6.31	\$ 378,303	66,387	\$0.99	\$ 65,460	66,387	\$3.47	\$ 230,543	\$ 296,003
June	109,856	\$6.32	\$ 694,654	115,779	\$0.99	\$ 114,555	115,779	\$3.47	\$ 402,037	\$ 516,592
July	114,173	\$6.30	\$ 719,729	123,806	\$0.98	\$ 121,864	123,806	\$3.47	\$ 429,961	\$ 551,825
August	48,871	\$6.16	\$ 301,091	51,136	\$0.94	\$ 47,940	51,136	\$3.48	\$ 177,779	\$ 228,719
September	70,644	\$6.29	\$ 444,079	89,924	\$0.98	\$ 88,572	89,924	\$3.47	\$ 312,289	\$ 400,861
October	66,632	\$6.30	\$ 419,605	73,692	\$0.98	\$ 72,444	73,692	\$3.47	\$ 255,928	\$ 328,372
November	87,265	\$6.31	\$ 551,001	97,076	\$0.99	\$ 95,912	97,076	\$3.47	\$ 337,103	\$ 433,015
December	76,923	\$6.28	\$ 482,920	101,730	\$0.98	\$ 100,125	101,730	\$3.47	\$ 353,294	\$ 453,419
Total	956,344	\$ 6.30	\$ 6,024,129	1,068,149	\$ 0.98	\$ 1,050,342	1,068,149	\$ 3.47	\$ 3,709,620	\$ 4,759,962
Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 4,759,962



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2027 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2027 Uniform Transmission Rates and Hydro One Sub-transmission Rates are applied against historical 2025 transmission units.

Transmission Rates are applied against historical 2020 transmission units.										
IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	71,877	\$ 6.4200	\$ 461,450	74,121	\$ 1.0200	\$ 75,603	74,121	\$ 3.4700	\$ 257,200	\$ 332,803
February	71,695	\$ 6.4200	\$ 460,282	71,695	\$ 1.0200	\$ 73,129	71,695	\$ 3.4700	\$ 248,782	\$ 321,911
March	77,953	\$ 6.4200	\$ 500,458	91,398	\$ 1.0200	\$ 93,226	91,398	\$ 3.4700	\$ 317,151	\$ 410,377
April	65,695	\$ 6.4200	\$ 421,762	74,711	\$ 1.0200	\$ 76,205	74,711	\$ 3.4700	\$ 259,247	\$ 335,452
May	53,157	\$ 6.4200	\$ 341,268	59,564	\$ 1.0200	\$ 60,755	59,564	\$ 3.4700	\$ 206,687	\$ 267,442
June	99,144	\$ 6.4200	\$ 636,504	105,066	\$ 1.0200	\$ 107,167	105,066	\$ 3.4700	\$ 364,579	\$ 471,746
July	100,801	\$ 6.4200	\$ 647,142	110,434	\$ 1.0200	\$ 112,643	110,434	\$ 3.4700	\$ 383,206	\$ 495,849
August	36,104	\$ 6.4200	\$ 231,788	38,368	\$ 1.0200	\$ 39,135	38,368	\$ 3.4700	\$ 133,137	\$ 172,272
September	61,110	\$ 6.4200	\$ 392,326	80,390	\$ 1.0200	\$ 81,998	80,390	\$ 3.4700	\$ 278,953	\$ 360,951
October	58,394	\$ 6.4200	\$ 374,889	65,454	\$ 1.0200	\$ 66,763	65,454	\$ 3.4700	\$ 227,125	\$ 293,888
November	77,951	\$ 6.4200	\$ 500,445	87,678	\$ 1.0200	\$ 89,432	87,678	\$ 3.4700	\$ 304,243	\$ 393,674
December	65,909	\$ 6.4200	\$ 423,136	90,716	\$ 1.0200	\$ 92,530	90,716	\$ 3.4700	\$ 314,785	\$ 407,315
Total	839,790	\$ 6.42	\$ 5,391,452	949,595	\$ 1.02	\$ 968,587	949,595	\$ 3.47	\$ 3,295,095	\$ 4,263,682

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	11,203	\$ 5,4282	\$ 60,811	11,203	\$ 0.6896	\$ 7,726	11,203	\$ 3.4965	\$ 39,171	\$ 46,896
February	9,503	\$ 5,4282	\$ 51,585	9,988	\$ 0.6896	\$ 6,888	9,988	\$ 3.4965	\$ 34,924	\$ 41,812
March	7,499	\$ 5,4282	\$ 40,706	8,928	\$ 0.6896	\$ 6,157	8,928	\$ 3.4965	\$ 31,218	\$ 37,376
April	6,576	\$ 5,4282	\$ 35,695	6,576	\$ 0.6896	\$ 4,535	6,576	\$ 3.4965	\$ 22,993	\$ 27,527
May	6,823	\$ 5,4282	\$ 37,035	6,823	\$ 0.6896	\$ 4,705	6,823	\$ 3.4965	\$ 23,856	\$ 28,561
June	10,712	\$ 5,4282	\$ 58,149	10,713	\$ 0.6896	\$ 7,388	10,713	\$ 3.4965	\$ 37,458	\$ 44,845
July	13,372	\$ 5,4282	\$ 72,586	13,372	\$ 0.6896	\$ 9,221	13,372	\$ 3.4965	\$ 46,755	\$ 55,977
August	12,767	\$ 5,4282	\$ 69,303	12,768	\$ 0.6896	\$ 8,805	12,768	\$ 3.4965	\$ 44,642	\$ 53,447
September	9,534	\$ 5,4282	\$ 51,752	9,534	\$ 0.6896	\$ 6,575	9,534	\$ 3.4965	\$ 33,336	\$ 39,910
October	8,238	\$ 5,4282	\$ 44,715	8,238	\$ 0.6896	\$ 5,681	8,238	\$ 3.4965	\$ 28,803	\$ 34,483
November	9,314	\$ 5,4282	\$ 50,556	9,398	\$ 0.6896	\$ 6,481	9,398	\$ 3.4965	\$ 32,860	\$ 39,341
December	11,014	\$ 5,4282	\$ 59,784	11,014	\$ 0.6896	\$ 7,595	11,014	\$ 3.4965	\$ 38,509	\$ 46,104
Total	116,554	\$ 5.43	\$ 632,678	118,554	\$ 0.69	\$ 81,755	118,554	\$ 3.50	\$ 414,525	\$ 496,280

Add Extra Host Here (I)		Network			Line Connection			Transformation Connection			Total Connection		
Month	Units Billed	Rate	Amount		Units Billed	Rate	Amount		Units Billed	Rate	Amount		Amount
January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$
Total	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$

Add Extra Host Here (II)		Network			Line Connection			Transformation Connection			Total Connection		
Month	Units Billed	Rate	Amount		Units Billed	Rate	Amount		Units Billed	Rate	Amount		Amount
January	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
February	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
March	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
April	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
May	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
June	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
July	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
August	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
September	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
October	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
November	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
December	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Total	Network	Line Connection	Transformation Connection	Total Connection
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2027 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2027 Uniform Transmission Rates and Hydro One Sub-transmission Rates are applied against historical 2025 transmission units.

[illegible]

2027 RTSR Workform for Electricity Distributors

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117	252,391,853		2,952,985	47.8%	2,879,510	0.0114
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100	73,047,341		730,473	11.8%	712,298	0.0098
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	4.2243	195,024,471	567,720	2,398,222	38.8%	2,338,550	4.1192
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7181	0		0	0.0%	0	0.7003
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	4.2243	5,932,217	14,981	63,284	1.0%	61,710	4.1192
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103	1,362,843		14,037	0.2%	13,688	0.0100
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	3.5999	449,804	1,419	5,108	0.1%	4,981	3.5103
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	3.1267	1,513,322	4,393	13,734	0.2%	13,392	3.0489

The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0087	252,391,853		2,195,809	47.9%	2,281,564	0.0090
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076	73,047,341		555,160	12.1%	576,841	0.0079
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0987	195,024,471	567,720	1,759,195	38.4%	1,827,899	3.2197
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5268	0		0	0.0%	0	0.5474
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0987	5,942,589	14,981	46,422	1.0%	48,235	3.2197
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077	1,362,843		10,494	0.2%	10,904	0.0080
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5287	449,804	1,419	3,588	0.1%	3,728	2.6275
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3643	1,513,322	4,393	10,385	0.2%	10,791	2.4566

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0114	252,391,853		2,879,510	47.8%	2,879,510	0.0114
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0098	73,047,341		712,298	11.8%	712,298	0.0098
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	4.1192	195,024,471	567,720	2,338,550	38.8%	2,338,550	4.1192
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7003	0		0	0.0%	0	0.7003
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	4.1192	5,932,217	14,981	61,710	1.0%	61,710	4.1192
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100	1,362,843		13,688	0.2%	13,688	0.0100
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	3.5103	449,804	1,419	4,981	0.1%	4,981	3.5103
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	\$/kW	3.0489	1,513,322	4,393	13,392	0.2%	13,392	3.0489

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0090	252,391,853		2,281,564	47.9%	2,281,564	0.0090
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079	73,047,341		576,841	12.1%	576,841	0.0079
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2197	195,024,471	567,720	1,827,899	38.4%	1,827,899	3.2197
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5474	0		0	0.0%	0	0.5474
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2197	5,942,589	14,981	48,235	1.0%	48,235	3.2197
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080	1,362,843		10,904	0.2%	10,904	0.0080
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6275	449,804	1,419	3,728	0.1%	3,728	2.6275
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4566	1,513,322	4,393	10,791	0.2%	10,791	2.4566

Exhibit 8

Ontario Energy Board

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2027 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate Low Voltage service rates based on a forecasted host distribution expense.

Low Voltage Charges

Host I:

Host Volume

Host Charges

Bridge Year

Forecast

	2022	2023	2024	2025	2026 Forecast	2027 Forecast	Forecast Methodology
Host Volume	103,963.20	108,700.80	106,027.20	113,017.20	111,651.60	111,651.60	2026: 2026 H1 Rates at 2025 KW
Host Charges	207,191	163,600	192,847	49,912	-29,168	230,935	2027: 2026 H1 Rates less expiring riders at 2025 KW

Host II:

Host Volume

Host Charges

	2022	2023	2024	2025	2026 Forecast	2027 Forecast	Forecast Methodology
Host Volume							
Host Charges							

Instructions: The methodology of the test year forecast for host charges is at the distributor's discretion. Please ensure that the value for Host Charges in the test year is completed. All other entries are optional, and may be used to support the derivation.

Regardless of methodology chosen, please provide a brief descriptor of the methodology used, and a completed description with rationale in the filed evidence.

Low Voltage Rates

Proposed Loss Factor

1.0000

Instructions: Please enter the rate class volumes consistent with the proposed load forecast, and proposed loss factor.

If Low Voltage charges are applied based on volumes uplifted for losses, please select Loss Adjusted Volume in cell J37

Rate Class	Unit	2027 Forecasted Volume	RTSR Connection Rate	Loss Adjusted Volume	RTSR Connection Revenue	Allocation	Allocated Low Voltage Charges	Select Loss adjusted or Delivered	
								Delivered Volume	Low Voltage Rates
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	237,403,471	0.00903977	237,403,471	2,146,073	47.0%	108,635	237,403,471	0.0005
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$/kWh	67,709,853	0.00789681	67,709,853	534,692	11.7%	27,066	67,709,853	0.0004
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$/kW	561,368	3.219716548	561,368	1,807,446	39.6%	91,494	561,368	0.1630
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$/kW	15,118	3.219716307	15,118	48,675	1.1%	2,464	15,118	0.1630
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kWh	1,347,134	0.008000718	1,347,134	10,778	0.2%	546	1,347,134	0.0004
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kW	1,339	2.627455955	1,339	3,518	0.1%	178	1,339	0.1330
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	4,448	2.456634134	4,448	10,927	0.2%	553	4,448	0.1244
TOTAL					4,562,109	100.0%	230,935		



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

ATTACHMENT 8-D: BILL IMPACT MODEL

Exhibit 8



Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2027 Cost of Service Filers)

Quick Link

Ontario Energy Board's 2027 Electricity
Distribution Rates Webpage

Unlock Model

Version 1.0

Utility Name Canadian Niagara Power Inc.

Assigned EB Number EB-2026-0029

Name of Contact and Title Oana Stefan - Manager , Regulatory Affairs

Phone Number 289-230-9773

Email Address RegulatoryAffairs@fortisontario.com

We are applying for rates effective January 1, 2027

Rate-Setting Method Price Cap IR

Please indicate the last Cost of Service
Re-Basing Year 2022

Legend

- ☐ Pale green cells represent input cells.
- ☐ Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
- ☐ Pale grey cell represent auto-populated RRR data
- ☐ White cells contain fixed values, automatically generated values or formulae.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Tariff Schedule and Bill Impacts Model

Canadian Niagara Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0050

RESIDENTIAL SERVICE CLASSIFICATION

The Residential Class (Regular) refers to a service taking electricity normally at 750 volts or less where the electricity is used for domestic and household purposes in a single family unit. A single family unit being a permanent structure located on a single parcel of land and approved by a civic authority as a dwelling and occupied for that purpose by a single customer. Residential rates are also applied to apartment buildings with 6 units or less that are bulk metered. Apartment buildings with more than 6 units that are bulk metered are deemed to be General Service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	46.08
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	(0.0027)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0087

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to single commercial or industrial customer and whose average peak demand is (or is forecasted to be) less than 50 kW. Single commercial or industrial customers are interpreted as a structure or structures on a single parcel of land occupied by one customer. An apartment building with more than 6 units that is bulk metered and has an average peak demand less than 50 kW is deemed to be General Service less than 50 kW. The common area of a separately metered apartment building having a demand less than 50 kW is also deemed to be General Service less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.83
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0315
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	(0.0026)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to single commercial or industrial customer and whose average peak demand is (or is forecasted to be) equal to or greater than 50 kW but less than 5000 kW. Single commercial or industrial customers are interpreted as a structure or structures on a single parcel of land occupied by one customer. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	194.73
Distribution Volumetric Rate	\$/kW	9.1941
Low Voltage Service Rate	\$/kW	0.1151
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	(0.8295)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1386
Retail Transmission Rate - Network Service Rate	\$/kW	4.2243
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7181
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0987
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5268

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	700.69
Distribution Volumetric Rate	\$/kW	10.5874
Low Voltage Service Rate	\$/kW	0.1151
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	(0.9542)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1646
Retail Transmission Rate - Network Service Rate	\$/kW	4.2243
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0987

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to the supply of electrical service to a customer that is deemed to have a constant load over a billing period, normally with minimum electrical consumption and the consumption is unmetered. Energy consumption is based on connected wattage and calculated hours of use. Examples of unmetered scattered load are cable television amplifiers, billboards, area lighting. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per account)	\$	61.23
Distribution Volumetric Rate	\$/kWh	0.0332
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deterral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	(0.0025)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

STANDBY POWER SERVICE CLASSIFICATION

The Standby subclass charge is applied to a customer with load displacement facilities behind its meter but is dependent on Canadian Niagara Power Inc. to supply a minimum amount of electricity in the event the customer's own facilities are out of service. The minimum amount of supply that Canadian Niagara Power Inc. must supply is a contracted amount agreed upon between the customer and Canadian Niagara Power Inc. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility)	\$/kW	1.5104
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Tariff Schedule and Bill Impacts Model

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to all services required to supply sentinel lighting equipment. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	7.01
Distribution Volumetric Rate	\$/kW	8.1011
Low Voltage Service Rate	\$/kW	0.0939
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1347
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	(0.8088)
Retail Transmission Rate - Network Service Rate	\$/kW	3.5999
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5287

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to the supply of electrical service for roadway lighting. Energy consumption is based on connected wattage and calculated hours of use. Customers are usually a Municipality, Region or the Ministry of Transportation. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	4.69
Distribution Volumetric Rate	\$/kW	9.3574
Low Voltage Service Rate	\$/kW	0.0878
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	(0.8351)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1450
Retail Transmission Rate - Network Service Rate	\$/kW	3.1267
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3643

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts Model

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Special meter reads	\$	30.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	40.59



Tariff Schedule and Bill Impacts Model

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0524
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0419

Exhibit 8



Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2027 Cost of Service Filers)

Update the following rates if an OEB Decision has been issued at the time of completing this application

Regulatory Charges

Effective Date of Regulatory Charges		January 1, 2026	January 1, 2027 ¹
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25

Time-of-Use RPP Prices

As of		November 1, 2025	
Off-Peak	\$/kWh	0.0980	64.00%
Mid-Peak	\$/kWh	0.1570	18.00%
On-Peak	\$/kWh	0.2030	18.00%

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	23.50%
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Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.42
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Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):

\$	42.88
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Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor ²	Proposed charge ^{3/4}
Specific charge for access to the power poles - per pole/year	\$	40.59	3.70%	42.09

Retail Service Charges		Current charge	Inflation factor ²	Proposed charge ⁴
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72	3.70%	130.37
Monthly fixed charge, per retailer	\$	50.29	3.70%	52.15
Monthly variable charge, per customer, per retailer	\$/cust.	1.24	3.70%	1.29
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74	3.70%	0.77
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	-0.74	3.70%	-0.77
Service Transaction Requests (STR)				0
Request fee, per request, applied to the requesting party	\$	0.63	3.70%	0.65
Processing fee, per request, applied to the requesting party	\$	1.24	3.70%	1.29
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	5.03	3.70%	5.22
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51	3.70%	2.6

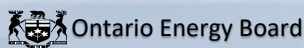
¹ Regulatory charges subject to change pending OEB approved regulatory charges effective in 2027.

² Inflation factor subject to change pending OEB approved inflation rate effective in 2027.

³ Applicable only to LDCs in which the province-wide pole attachment charge applies.

⁴ Subject to change pending OEB order on miscellaneous service charges.

Exhibit 8



Tariff Schedule and Bill Impacts Model (2027 Cost of Service Filers)

In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the proposed rate rider cannot be found in the drop-down list, enter the rate rider description in the green cell provided in column A. The rate rider description must begin with "Rate Rider for". Please note that the following rates/charges are to be entered in the Final Tariff Schedule tab: Monthly Service Charge, Distribution Volumetric Rate, Low Voltage and Retail Transmission Rates.
In column B, select the associated unit from the drop-down list.
In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.
In column E, enter the expiry date (e.g. December 31, 2027) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).
In column G, choose the sub-total as applicable in the bill impact calculation from the drop-down list for any rate riders entered in the green cells. The sub-total will be populated for the rate riders selected in the blue cells.

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
Rate Rider for Disposition of Group 2 Accounts (2027)	\$	0.28	- effective until 2027-12-31	A
			- effective until	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
Rate Rider for Disposition of Group 2 Accounts (2027)	\$/kWh	0.000	- effective until 2027-12-31	A
			- effective until	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
Rate Rider for Disposition of Group 2 Accounts (2027)	\$/kW	-0.1037	- effective until 2027-12-31	A
			- effective until	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
Rate Rider for Disposition of Group 2 Accounts (2027)	\$/kW	-0.1384	- effective until 2027-12-31	A
			- effective until	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
Rate Rider for Disposition of Group 2 Accounts (2027)	\$/kWh	0.0002	- effective until 2027-12-31	A
			- effective until	
STANDBY POWER SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
Rate Rider for Disposition of Group 2 Accounts (2027)	\$/kW	0.6467	- effective until 2027-12-31	A
			- effective until	
STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
Rate Rider for Disposition of Group 2 Accounts (2027)	\$/kW	1.4592	- effective until 2027-12-31	A
			- effective until	
microFIT SERVICE CLASSIFICATION	UNIT	RATE	DATE (EG: December 31, 2027)	SUB-TOTAL
			- effective until	
			- effective until	

Exhibit 8

Canadian Niagara Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date
This schedule supersedes and replaces all previously
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RESIDENTIAL SERVICE CLASSIFICATION

The Residential Class (Regular) refers to a service taking electricity normally at 750 volts or less where the electricity is used for domestic and household purposes in a single family unit. A single family unit being a permanent structure located on a single parcel of land and approved by a civic authority as a dwelling and occupied for that purpose by a single customer. Residential rates are also applied to apartment buildings with 6 units or less that are bulk metered. Apartment buildings with more than 6 units that are bulk metered are deemed to be General Service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	52.45
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$	0.28
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0114
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0090

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to single commercial or industrial customer and whose average peak demand is (or is forecasted to be) less than 50 kW. Single commercial or industrial customers are interpreted as a structure or structures on a single parcel of land occupied by one customer. An apartment building with more than 6 units that is bulk metered and has an average peak demand less than 50 kW is deemed to be General Service less than 50 kW. The common area of a separately metered apartment building having a demand less than 50 kW is also deemed to be General Service less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	40.24
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0376
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE GREATER THAN OR EQUAL TO 50 kW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to single commercial or industrial customer and whose average peak demand is (or is forecasted to be) equal to or greater than 50 kW. Single commercial or industrial customers are interpreted as a structure or structures on a single parcel of land occupied by one customer. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	194.73
Distribution Volumetric Rate	\$/kW	9.4448
Low Voltage Service Rate	\$/kW	0.1630
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.001000)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0828
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1391
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kW	(0.1037)
Retail Transmission Rate - Network Service Rate	\$/kW	4.1192
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7003
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2197
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5474

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Exhibit 8

Canadian Niagara Power Inc.
TARIFF OF RATES AND CHARGES
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EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	700.69
Distribution Volumetric Rate	\$/kW	12.0496
Low Voltage Service Rate	\$/kW	0.1630
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0965
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1786
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kW	(0.1384)
Retail Transmission Rate - Network Service Rate	\$/kW	4.1192
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2197

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Exhibit 8

Canadian Niagara Power Inc.
TARIFF OF RATES AND CHARGES
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to the supply of electrical service to a customer that is deemed to have a constant load over a billing period, normally with minimum electrical consumption and the consumption is unmetered. Energy consumption is based on connected wattage and calculated hours of use. Examples of unmetered scattered load are cable television amplifiers, billboards, area lighting. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per account)	\$	61.23
Distribution Volumetric Rate	\$/kWh	0.0411
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.001000)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0003
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc.
TARIFF OF RATES AND CHARGES
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STANDBY POWER SERVICE CLASSIFICATION

The Standby subclass charge is applied to a customer with an alternative source(s) of supply that is dependent on Canadian Niagara Power Inc. to supply a minimum amount of electricity in the event the customer's own facilities are out of service. Alternative sources of supply may include load displacement facilities located behind the meter, or a direct connection to the transmission system, etc. The minimum amount of supply that Canadian Niagara Power Inc. must supply is a contracted amount agreed upon between the customer and Canadian Niagara Power Inc. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility)	\$/kW	9.4448
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Exhibit 8

Canadian Niagara Power Inc.
TARIFF OF RATES AND CHARGES
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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to all services required to supply sentinel lighting equipment. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	7.01
Distribution Volumetric Rate	\$/kW	14.3182
Low Voltage Service Rate	\$/kW	0.1330
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1466
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0801
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kW	0.6467
Retail Transmission Rate - Network Service Rate	\$/kW	3.5103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6275

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc.
TARIFF OF RATES AND CHARGES
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STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to the supply of electrical service for roadway lighting. Energy consumption is based on connected wattage and calculated hours of use. Customers are usually a Municipality, Region or the Ministry of Transportation. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	5.13
Distribution Volumetric Rate	\$/kW	10.2320
Low Voltage Service Rate	\$/kW	0.1244
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0850
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1574
Rate Rider for Disposition of Group 2 Accounts (2027) - effective until December 31, 2027	\$/kW	1.4592
Retail Transmission Rate - Network Service Rate	\$/kW	3.0489
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4566

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Exhibit 8

Canadian Niagara Power Inc.
TARIFF OF RATES AND CHARGES
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microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Special meter reads	\$	30.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	42.09

Exhibit 8

Canadian Niagara Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	130.37
Monthly fixed charge, per retailer	\$	52.15
Monthly variable charge, per customer, per retailer	\$/cust.	1.29
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.77
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.77)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.29
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.22
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.60

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0513
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0408

Tariff Schedule and Bill Impacts Model (2027 Cost of Service Filers)

[illegible]

[illegible]

Exhibit 8

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0524	
Proposed/Approved Loss Factor	1.0513	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$46.08	1	\$46.08	\$52.45	1	\$52.45	\$6.37	13.82%
Distribution Volumetric Rate	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.28	1	\$0.28	\$0.28	
Volumetric Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Sub-Total A (excluding pass through)			\$46.08			\$52.73	\$6.65	14.43%
Line Losses on Cost of Power	\$0.1275	39	\$5.01	\$0.1275	38	\$4.91	(\$0.11)	-2.10%
Total Deferral/Variance Account Rate Riders	(\$0.0027)	750	(\$2.03)	\$0.0002	750	\$0.15	\$2.18	-107.41%
CBR Class B Rate Riders	\$0.0004	750	\$0.30	\$0.0005	750	\$0.38	\$0.08	25.00%
GA Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Low Voltage Service Charge	\$0.0003	750	\$0.23	\$0.0005	750	\$0.38	\$0.15	66.67%
Smart Meter Entity Charge (if applicable)	\$0.42	1	\$0.42	\$0.42	1	\$0.42	\$0.00	0.00%
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$50.01			\$58.96	\$8.94	17.89%
RTSR - Network	\$0.0117	789	\$9.23	\$0.0114	788	\$8.99	(\$0.25)	-2.67%
RTSR - Connection and/or Line and Transformation Connection	\$0.0087	789	\$6.87	\$0.0090	788	\$7.10	\$0.23	3.34%
Sub-Total C - Delivery (including Sub-Total B)			\$66.11			\$75.04	\$8.93	13.50%
Wholesale Market Service Charge (WMSC)	\$0.0047	789	\$3.71	\$0.0047	788	\$3.71	(\$0.00)	-0.10%
Rural and Remote Rate Protection (RRRP)	\$0.0006	789	\$0.47	\$0.0006	788	\$0.47	(\$0.00)	-0.10%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
TOU - Off Peak	\$0.0980	480	\$47.04	\$0.0980	480	\$47.04	\$0.00	0.00%
TOU - Mid Peak	\$0.1570	135	\$21.20	\$0.1570	135	\$21.20	\$0.00	0.00%
TOU - On Peak	\$0.2030	135	\$27.41	\$0.2030	135	\$27.41	\$0.00	0.00%
Total Bill on TOU (before Taxes)			\$166.19			\$175.11	\$8.92	5.37%
HST	13%		\$21.60	13%		\$22.76	\$1.16	5.37%
Ontario Electricity Rebate	23.5%		(\$39.05)	23.5%		(\$41.15)	(\$2.10)	
Total Bill on TOU			\$148.74			\$156.72	\$7.99	5.37%

Exhibit 8

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0524	
Proposed/Approved Loss Factor	1.0513	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$38.83	1	\$38.83	\$40.24	1	\$40.24	\$1.41	3.63%
Distribution Volumetric Rate	\$0.0315	2000	\$63.00	\$0.0376	2000	\$75.20	\$12.20	19.37%
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Volumetric Rate Riders	\$0.0000	2000	\$0.00	\$0.0000	2000	\$0.00	\$0.00	
Sub-Total A (excluding pass through)			\$101.83			\$115.44	\$13.61	13.37%
Line Losses on Cost of Power	\$0.1275	105	\$13.36	\$0.1275	103	\$13.08	(\$0.28)	-2.10%
Total Deferral/Variance Account Rate Riders	(\$0.0026)	2,000	(\$5.20)	\$0.0002	2,000	\$0.40	\$5.60	-107.69%
CBR Class B Rate Riders	\$0.0004	2,000	\$0.80	\$0.0005	2,000	\$1.00	\$0.20	25.00%
GA Rate Riders	\$0.0000	2,000	\$0.00	\$0.0000	2,000	\$0.00	\$0.00	
Low Voltage Service Charge	\$0.0003	2,000	\$0.60	\$0.0004	2,000	\$0.80	\$0.20	33.33%
Smart Meter Entity Charge (if applicable)	\$0.42	1	\$0.42	\$0.42	1	\$0.42	\$0.00	0.00%
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	2,000	\$0.00	\$0.0000	2,000	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$111.81			\$131.14	\$19.33	17.29%
RTSR - Network	\$0.0100	2,105	\$21.05	\$0.0098	2,103	\$20.61	(\$0.44)	-2.10%
RTSR - Connection and/or Line and Transformation Connection	\$0.0076	2,105	\$16.00	\$0.0079	2,103	\$16.61	\$0.61	3.84%
Sub-Total C - Delivery (including Sub-Total B)			\$148.86			\$168.36	\$19.50	13.10%
Wholesale Market Service Charge (WMSC)	\$0.0047	2,105	\$9.89	\$0.0047	2,103	\$9.88	(\$0.01)	-0.10%
Rural and Remote Rate Protection (RRRP)	\$0.0006	2,105	\$1.26	\$0.0006	2,103	\$1.26	(\$0.00)	-0.10%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
TOU - Off Peak	\$0.0980	1,280	\$125.44	\$0.0980	1,280	\$125.44	\$0.00	0.00%
TOU - Mid Peak	\$0.1570	360	\$56.52	\$0.1570	360	\$56.52	\$0.00	0.00%
TOU - On Peak	\$0.2030	360	\$73.08	\$0.2030	360	\$73.08	\$0.00	0.00%
Total Bill on TOU (before Taxes)			\$415.30			\$434.79	\$19.49	4.69%
HST	13%		\$53.99	13%		\$56.52	\$2.53	4.69%
Ontario Electricity Rebate	23.5%		(\$97.60)	23.5%		(\$102.18)	(\$4.58)	
Total Bill on TOU			\$371.70			\$389.14	\$17.44	4.69%

Exhibit 8

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	20,000 kWh
Demand	60 kW
Current Loss Factor	1.0524
Proposed/Approved Loss Factor	1.0513

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$194.73	1	\$194.73	\$194.73	1	\$194.73	\$0.00	0.00%
Distribution Volumetric Rate	\$9.1941	60	\$551.65	\$9.4448	60	\$566.69	\$15.04	2.73%
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Volumetric Rate Riders	\$0.0000	60	\$0.00	(\$0.1037)	60	(\$6.22)	(\$6.22)	
Sub-Total A (excluding pass through)			\$746.38			\$755.20	\$8.82	1.18%
Line Losses on Cost of Power	\$0.0000	-	\$0.00	\$0.0000	-	\$0.00	\$0.00	
Total Deferral/Variance Account Rate Riders	(\$0.8295)	60	(\$49.77)	\$0.0828	60	\$4.97	\$54.74	-109.98%
CBR Class B Rate Riders	\$0.1386	60	\$8.32	\$0.1391	60	\$8.35	\$0.03	0.36%
GA Rate Riders	(\$0.0061)	20,000	(\$122.00)	(\$0.0010)	20,000	(\$20.00)	\$102.00	-83.61%
Low Voltage Service Charge	\$0.1151	60	\$6.91	\$0.1630	60	\$9.78	\$2.87	41.62%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	60	\$0.00	\$0.0000	60	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$589.83			\$758.29	\$168.46	28.56%
RTSR - Network	\$4.2243	60	\$253.46	\$4.1192	60	\$247.15	(\$6.31)	-2.49%
RTSR - Connection and/or Line and Transformation Connection	\$3.0987	60	\$185.92	\$3.2197	60	\$193.18	\$7.26	3.90%
Sub-Total C - Delivery (including Sub-Total B)			\$1,029.21			\$1,198.62	\$169.42	16.46%
Wholesale Market Service Charge (WMSC)	\$0.0047	21,048	\$98.93	\$0.0047	21,026	\$98.82	(\$0.10)	-0.10%
Rural and Remote Rate Protection (RRRP)	\$0.0006	21,048	\$12.63	\$0.0006	21,026	\$12.62	(\$0.01)	-0.10%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Average IESO Wholesale Market Price	\$0.1135	21,048	\$2,388.95	\$0.1135	21,026	\$2,386.45	(\$2.50)	-0.10%
Total Bill on Average IESO Wholesale Market Price			\$3,529.96			\$3,696.76	\$166.80	4.73%
HST	13%		\$458.89	13%		\$480.58	\$21.68	4.73%
Ontario Electricity Rebate	23.5%		(\$829.54)	23.5%		(\$868.74)		
Total Bill on Average IESO Wholesale Market Price			\$3,159.31			\$3,308.60	\$149.29	4.73%

Exhibit 8

Customer Class:	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	468,676 kWh
Demand	1,127 kW
Current Loss Factor	1.0524
Proposed/Approved Loss Factor	1.0513

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$700.69	1	\$700.69	\$700.69	1	\$700.69	\$0.00	0.00%
Distribution Volumetric Rate	\$10.5874	1127	\$11,932.00	\$12.0496	1127	\$13,579.90	\$1,647.90	13.81%
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Volumetric Rate Riders	\$0.0000	1127	\$0.00	(\$0.1384)	1127	(\$155.98)	(\$155.98)	
Sub-Total A (excluding pass through)			\$12,632.69			\$14,124.61	\$1,491.92	11.81%
Line Losses on Cost of Power	\$0.0000	-	\$0.00	\$0.0000	-	\$0.00	\$0.00	
Total Deferral/Variance Account Rate Riders	(\$0.9542)	1,127	(\$1,075.38)	\$0.0965	1,127	\$108.76	\$1,184.14	-110.11%
CBR Class B Rate Riders	\$0.1646	1,127	\$185.50	\$0.1786	1,127	\$201.28	\$15.78	8.51%
GA Rate Riders	(\$0.0061)	468,676	(\$2,858.92)	(\$0.0010)	468,676	(\$468.68)	\$2,390.25	-83.61%
Low Voltage Service Charge	\$0.1151	1,127	\$129.72	\$0.1630	1,127	\$183.70	\$53.98	41.62%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	1,127	\$0.00	\$0.0000	1,127	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$9,013.60			\$14,149.68	\$5,136.07	56.98%
RTSR - Network	\$4.2243	1,127	\$4,760.79	\$4.1192	1,127	\$4,642.34	(\$118.45)	-2.49%
RTSR - Connection and/or Line and Transformation Connection	\$3.0987	1,127	\$3,492.23	\$3.2197	1,127	\$3,628.60	\$136.37	3.90%
Sub-Total C - Delivery (including Sub-Total B)			\$17,266.63			\$22,420.62	\$5,153.99	29.85%
Wholesale Market Service Charge (WMSC)	\$0.0047	493,235	\$2,318.20	\$0.0047	492,719	\$2,315.78	(\$2.42)	-0.10%
Rural and Remote Rate Protection (RRRP)	\$0.0006	493,235	\$295.94	\$0.0006	492,719	\$295.63	(\$0.31)	-0.10%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Average IESO Wholesale Market Price	\$0.1135	493,235	\$55,982.13	\$0.1135	492,719	\$55,923.62	(\$58.51)	-0.10%
Total Bill on Average IESO Wholesale Market Price			\$75,863.15			\$80,955.89	\$5,092.74	6.71%
HST	13%		\$9,862.21	13%		\$10,524.27	\$662.06	6.71%
Ontario Electricity Rebate	23.5%		\$0.00	23.5%		\$0.00		
Total Bill on Average IESO Wholesale Market Price			\$85,725.36			\$91,480.16	\$5,754.80	6.71%

Exhibit 8

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	3,500	kWh
Demand	-	kW
Current Loss Factor	1.0524	
Proposed/Approved Loss Factor	1.0513	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$61.23	1	\$61.23	\$61.23	1	\$61.23	\$0.00	0.00%
Distribution Volumetric Rate	\$0.0332	3500	\$116.20	\$0.0411	3500	\$143.85	\$27.65	23.80%
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Volumetric Rate Riders	\$0.0000	3500	\$0.00	\$0.0002	3500	\$0.70	\$0.70	
Sub-Total A (excluding pass through)			\$177.43			\$205.78	\$28.35	15.98%
Line Losses on Cost of Power	\$0.1275	183	\$23.39	\$0.1275	180	\$22.90	(\$0.49)	-2.10%
Total Deferral/Variance Account Rate Riders	(\$0.0025)	3,500	(\$8.75)	\$0.0003	3,500	\$1.05	\$9.80	-112.00%
CBR Class B Rate Riders	\$0.0004	3,500	\$1.40	\$0.0005	3,500	\$1.75	\$0.35	25.00%
GA Rate Riders	\$0.0000	3,500	\$0.00	\$0.0000	3,500	\$0.00	\$0.00	
Low Voltage Service Charge	\$0.0003	3,500	\$1.05	\$0.0004	3,500	\$1.40	\$0.35	33.33%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	3,500	\$0.00	\$0.0000	3,500	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$194.52			\$232.88	\$38.36	19.72%
RTSR - Network	\$0.0103	3,683	\$37.94	\$0.0100	3,680	\$36.80	(\$1.14)	-3.01%
RTSR - Connection and/or Line and Transformation Connection	\$0.0077	3,683	\$28.36	\$0.0080	3,680	\$29.44	\$1.07	3.79%
Sub-Total C - Delivery (including Sub-Total B)			\$260.82			\$299.11	\$38.29	14.68%
Wholesale Market Service Charge (WMSC)	\$0.0047	3,683	\$17.31	\$0.0047	3,680	\$17.29	(\$0.02)	-0.10%
Rural and Remote Rate Protection (RRRP)	\$0.0006	3,683	\$2.21	\$0.0006	3,680	\$2.21	(\$0.00)	-0.10%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
TOU - Off Peak	\$0.0980	2,240	\$219.52	\$0.0980	2,240	\$219.52	\$0.00	0.00%
TOU - Mid Peak	\$0.1570	630	\$98.91	\$0.1570	630	\$98.91	\$0.00	0.00%
TOU - On Peak	\$0.2030	630	\$127.89	\$0.2030	630	\$127.89	\$0.00	0.00%
Total Bill on TOU (before Taxes)			\$726.91			\$765.18	\$38.27	5.26%
HST	13%		\$94.50	13%		\$99.47	\$4.98	5.26%
Ontario Electricity Rebate	23.5%		(\$170.82)	23.5%		(\$179.82)	(\$8.99)	
Total Bill on TOU			\$650.58			\$684.84	\$34.25	5.26%

Exhibit 8

Customer Class:	STANDBY POWER SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	- kWh
Demand	6,000 kW
Current Loss Factor	1.0524
Proposed/Approved Loss Factor	1.0513

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Distribution Volumetric Rate	\$1.5104	6000	\$9,062.40	\$9.4448	6000	\$56,668.80	\$47,606.40	525.32%
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Volumetric Rate Riders	\$0.0000	6000	\$0.00	\$0.0000	6000	\$0.00	\$0.00	
Sub-Total A (excluding pass through)			\$9,062.40			\$56,668.80	\$47,606.40	525.32%
Line Losses on Cost of Power	\$0.1135	-	\$0.00	\$0.1135	-	\$0.00	\$0.00	
Total Deferral/Variance Account Rate Riders	\$0.0000	6,000	\$0.00	\$0.0000	6,000	\$0.00	\$0.00	
CBR Class B Rate Riders	\$0.0000	6,000	\$0.00	\$0.0000	6,000	\$0.00	\$0.00	
GA Rate Riders	\$0.0000	-	\$0.00	\$0.0000	-	\$0.00	\$0.00	
Low Voltage Service Charge	\$0.0000	6,000	\$0.00	\$0.0000	6,000	\$0.00	\$0.00	
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	6,000	\$0.00	\$0.0000	6,000	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$9,062.40			\$56,668.80	\$47,606.40	525.32%
RTSR - Network	\$0.0000	6,000	\$0.00	\$0.0000	6,000	\$0.00	\$0.00	
RTSR - Connection and/or Line and Transformation Connection	\$0.0000	6,000	\$0.00	\$0.0000	6,000	\$0.00	\$0.00	
Sub-Total C - Delivery (including Sub-Total B)			\$9,062.40			\$56,668.80	\$47,606.40	525.32%
Wholesale Market Service Charge (WMSC)	\$0.0047	-	\$0.00	\$0.0047	-	\$0.00	\$0.00	
Rural and Remote Rate Protection (RRRP)	\$0.0006	-	\$0.00	\$0.0006	-	\$0.00	\$0.00	
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Average IESO Wholesale Market Price	\$0.1135	-	\$0.00	\$0.1135	-	\$0.00	\$0.00	
Total Bill on Average IESO Wholesale Market Price			\$9,062.65			\$56,669.05	\$47,606.40	525.30%
HST	13%		\$1,178.14	13%		\$7,366.98	\$6,188.83	525.30%
Ontario Electricity Rebate	23.5%		\$0.00	23.5%		\$0.00		
Total Bill on Average IESO Wholesale Market Price			\$10,240.79			\$64,036.03	\$53,795.23	525.30%

Exhibit 8

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	60 kWh
Demand	0.20 kW
Current Loss Factor	1.0524
Proposed/Approved Loss Factor	1.0513

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$7.01	1	\$7.01	\$7.01	1	\$7.01	\$0.00	0.00%
Distribution Volumetric Rate	\$8.1011	0.2	\$1.62	\$14.3182	0.2	\$2.86	\$1.24	76.74%
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Volumetric Rate Riders	\$0.0000	0.2	\$0.00	\$0.6467	0.2	\$0.13	\$0.13	
Sub-Total A (excluding pass through)			\$8.63			\$10.00	\$1.37	15.91%
Line Losses on Cost of Power	\$0.1135	3	\$0.36	\$0.1135	3	\$0.35	(\$0.01)	-2.10%
Total Deferral/Variance Account Rate Riders	(\$0.8088)	0	(\$0.16)	\$0.0801	0	\$0.02	\$0.18	-109.90%
CBR Class B Rate Riders	\$0.1347	0	\$0.03	\$0.1466	0	\$0.03	\$0.00	8.83%
GA Rate Riders	\$0.0000	60	\$0.00	\$0.0000	60	\$0.00	\$0.00	
Low Voltage Service Charge	\$0.0939	0	\$0.02	\$0.1330	0	\$0.03	\$0.01	41.64%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	0	\$0.00	\$0.0000	0	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$8.87			\$10.42	\$1.55	17.51%
RTSR - Network	\$3.5999	0	\$0.72	\$3.5103	0	\$0.70	(\$0.02)	-2.49%
RTSR - Connection and/or Line and Transformation Connection	\$2.5287	0	\$0.51	\$2.6275	0	\$0.53	\$0.02	3.91%
Sub-Total C - Delivery (including Sub-Total B)			\$10.10			\$11.65	\$1.56	15.40%
Wholesale Market Service Charge (WMSC)	\$0.0047	63	\$0.30	\$0.0047	63	\$0.30	(\$0.00)	-0.10%
Rural and Remote Rate Protection (RRRP)	\$0.0006	63	\$0.04	\$0.0006	63	\$0.04	(\$0.00)	-0.10%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Average IESO Wholesale Market Price	\$0.1135	60	\$6.81	\$0.1135	60	\$6.81	\$0.00	0.00%
Total Bill on Average IESO Wholesale Market Price			\$17.49			\$19.05	\$1.55	8.89%
HST	13%		\$2.27	13%		\$2.48	\$0.20	8.89%
Ontario Electricity Rebate	23.5%		(\$4.11)	23.5%		(\$4.48)		
Total Bill on Average IESO Wholesale Market Price			\$15.65			\$17.05	\$1.39	8.89%

Exhibit 8

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	20 kWh
Demand	0.10 kW
Current Loss Factor	1.0524
Proposed/Approved Loss Factor	1.0513

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$4.69	1	\$4.69	\$5.13	1	\$5.13	\$0.44	9.38%
Distribution Volumetric Rate	\$9.3574	0.1	\$0.94	\$10.2320	0.1	\$1.02	\$0.09	9.35%
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Volumetric Rate Riders	\$0.0000	0.1	\$0.00	\$1.4592	0.1	\$0.15	\$0.15	
Sub-Total A (excluding pass through)			\$5.63			\$6.30	\$0.67	11.97%
Line Losses on Cost of Power	\$0.1135	1	\$0.12	\$0.1135	1	\$0.12	(\$0.00)	-2.10%
Total Deferral/Variance Account Rate Riders	(\$0.8351)	0	(\$0.08)	\$0.0850	0	\$0.01	\$0.09	-110.18%
CBR Class B Rate Riders	\$0.1450	0	\$0.01	\$0.1574	0	\$0.02	\$0.00	8.55%
GA Rate Riders	(\$0.0061)	20	(\$0.12)	(\$0.0010)	20	(\$0.02)	\$0.10	-83.61%
Low Voltage Service Charge	\$0.0878	0	\$0.01	\$0.1244	0	\$0.01	\$0.00	41.69%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	0	\$0.00	\$0.0000	0	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$5.56			\$6.43	\$0.87	15.64%
RTSR - Network	\$3.1267	0	\$0.31	\$3.0489	0	\$0.30	(\$0.01)	-2.49%
RTSR - Connection and/or Line and Transformation Connection	\$2.3643	0	\$0.24	\$2.4566	0	\$0.25	\$0.01	3.90%
Sub-Total C - Delivery (including Sub-Total B)			\$6.11			\$6.98	\$0.87	14.26%
Wholesale Market Service Charge (WMSC)	\$0.0047	21	\$0.10	\$0.0047	21	\$0.10	(\$0.00)	-0.10%
Rural and Remote Rate Protection (RRRP)	\$0.0006	21	\$0.01	\$0.0006	21	\$0.01	(\$0.00)	-0.10%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Average IESO Wholesale Market Price	\$0.1135	20	\$2.27	\$0.1135	20	\$2.27	\$0.00	0.00%
Total Bill on Average IESO Wholesale Market Price			\$8.74			\$9.61	\$0.87	9.96%
HST	13%		\$1.14	13%		\$1.25	\$0.11	9.96%
Ontario Electricity Rebate	23.5%		\$0.00	23.5%		\$0.00		
Total Bill on Average IESO Wholesale Market Price			\$9.88			\$10.86	\$0.98	9.96%

Exhibit 8

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0524	
Proposed/Approved Loss Factor	1.0513	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$46.08	1	\$46.08	\$52.45	1	\$52.45	\$6.37	13.82%
Distribution Volumetric Rate	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Fixed Rate Riders	\$0.00	1	\$0.00	\$0.28	1	\$0.28	\$0.28	
Volumetric Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Sub-Total A (excluding pass through)			\$46.08			\$52.73	\$6.65	14.43%
Line Losses on Cost of Power	\$0.1135	39	\$4.46	\$0.1135	38	\$4.37	(\$0.09)	-2.10%
Total Deferral/Variance Account Rate Riders	(\$0.0027)	750	(\$2.03)	\$0.0002	750	\$0.15	\$2.18	-107.41%
CBR Class B Rate Riders	\$0.0004	750	\$0.30	\$0.0005	750	\$0.38	\$0.08	25.00%
GA Rate Riders	(\$0.0061)	750	(\$4.58)	(\$0.0010)	750	(\$0.78)	\$3.80	-82.97%
Low Voltage Service Charge	\$0.0003	750	\$0.23	\$0.0005	750	\$0.38	\$0.15	66.67%
Smart Meter Entity Charge (if applicable)	\$0.42	1	\$0.42	\$0.42	1	\$0.42	\$0.00	0.00%
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$44.89			\$57.64	\$12.75	28.41%
RTSR - Network	\$0.0117	789	\$9.23	\$0.0114	788	\$8.99	(\$0.25)	-2.67%
RTSR - Connection and/or Line and Transformation Connection	\$0.0087	789	\$6.87	\$0.0090	788	\$7.10	\$0.23	3.34%
Sub-Total C - Delivery (including Sub-Total B)			\$60.99			\$73.72	\$12.74	20.88%
Wholesale Market Service Charge (WMSC)	\$0.0047	789	\$3.71	\$0.0047	788	\$3.71	(\$0.00)	-0.10%
Rural and Remote Rate Protection (RRRP)	\$0.0006	789	\$0.47	\$0.0006	788	\$0.47	(\$0.00)	-0.10%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$0.1135	750	\$85.13	\$0.1135	750	\$85.13	\$0.00	0.00%
Total Bill on Non-RPP Avg. Price			\$150.30			\$163.03	\$12.73	8.47%
HST	13%		\$19.54	13%		\$21.19	\$1.66	8.47%
Ontario Electricity Rebate	23.5%		(\$35.32)	23.5%		(\$38.31)		
Total Bill on Non-RPP Avg. Price			\$134.51			\$145.91	\$11.39	8.47%



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

ATTACHMENT 8-E: UTILIS REPORT STANDBY RATES

Final Report and Recommendation on Standby Rates

Prepared for:

Canadian Niagara Power Inc.
February, 2026



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Introduction

Standby rates are charges paid by electricity customers who do not normally rely on the distribution system for their full power needs but require the distribution system to be available as a backup supply when their primary source is unavailable. These customers may have on-site generation, a direct transmission connection, or another primary supply arrangement that reduces their day-to-day use of distribution service. However, the electricity distributor must still maintain enough system capacity to serve the demand the customer expects to place on the distribution system when their primary supply is unavailable. Standby rates are intended to recover the costs associated with keeping that distribution capacity available.

In Ontario, standby rates have existed for many years but in many instances have been approved on an interim basis, and have been developed using different approaches across electricity distributors. As a result, there is no single standardized method for determining how standby distribution service should be priced in Ontario, and existing standby rates vary in both structure and cost recovery. Recent policy developments and consultations by the Ontario Energy Board have confirmed that distributors should continue to address standby rates on a utility-specific basis, supported by appropriate evidence.¹

In its March 28, 2024 letter, the Ontario Energy Board (OEB) advised that “electricity distributors with interim standby rates should inform their standby customers of the intention to apply to make the existing interim standby rates final, and then apply for this in their next rate application.”² Utilis Consulting Inc. (Utilis) has been retained by Canadian Niagara Power Inc. (CNPI) to prepare this Report and Recommendation on Standby Rates (Report). The purpose of this report is to review the regulatory context and existing practices related to standby rates in Ontario and to assess standby rate design options that could be applied by CNPI. The report evaluates the merits and limitations of standby rate design approaches used or considered in Ontario, with a focus on cost causality, transparency, administrative simplicity, and consistency with regulatory principles. Based on this analysis, the report sets out recommendations for a standby rate design that is appropriate for CNPI and its customers.

Executive Summary

For nearly twenty years, the OEB has reviewed how standby rates should be designed but has never adopted a standard, province-wide methodology. As a result, existing standby rates across Ontario reflect a wide range of practices, cost allocation methods, and billing structures.

CNPI’s current standby rate predates OEB regulation and has not undergone substantive review since its evaluation in EB-2002-0107. The rate has remained interim for more than two decades, escalating through the price-cap mechanism but without modern cost allocation support. In its March 28, 2024 letter, the OEB directed distributors with interim standby rates to apply to make them final at their next

¹ EB-2023-0278, Consultation on Policy for Standby Rates, Ontario Energy Board Letter, March 28, 2024, <https://www.rds.oeb.ca/CMWebDrawer/Record/847229/File/document>

² Ibid. Page 4

rebasing. This requires CNPI to review its existing standby structure and adopt a defensible, cost-based approach.

The report evaluates three primary standby rate design options. Under the Contracted Capacity Approach, the distributor and customer mutually agree on a contracted capacity value that represents the customer's required backup capability. Monthly standby billing determinants are calculated as the difference between this contracted amount and the customer's actual billed demand. This method aligns well with utility system planning, avoids double-charging, and reflects CNPI's existing practice. The Gross Load Billing (GLB) approach measures total site demand by adding metered on-site generation to grid consumption. Although conceptually sound, GLB requires the installation of a separate generator meter and would represent a notable change from CNPI's current methodology. It serves as a practical fallback option where a contracted capacity amount cannot be reached with the customer. Finally, the Capacity Reserve Charge (CRC), proposed by OEB Staff in 2019, would charge customers for the annualized cost of maintaining reserve capacity based on generator nameplate size and technology-specific capacity factors. However, the CRC is highly complex, depends on inputs not defined by the OEB, and received strong stakeholder opposition during the OEB's 2024 consultation.

Utilis recommends that CNPI adopt the Contracted Capacity approach as its standby rate methodology. The contracted capacity amount should continue to be developed collaboratively with customers, potentially supplemented by a tolerance band to support periodic reassessment. The standby rate itself should be set equal to the \$/kW distribution demand charge applicable to the customer's rate class, ensuring that standby charges reflect CNPI's most recently rebased costs and adhere to cost allocation principles. GLB should be used only when a contracted capacity cannot be reasonably established. CRC should not be adopted.

This approach provides CNPI with a transparent, practical, and regulatory-defensible framework for finalizing its standby rate in alignment with OEB expectations.

Overview of Standby Rates Policy in Ontario

Standby rates in Ontario have a long regulatory history, and were in place by various distributors in the absence of any formal, standardized policy framework. The earliest extensive discussion of standby rates by the OEB appears in the OEB's generic decision issued on March 21, 2006 (RP-2005-0529).³ In that decision, the OEB acknowledged that electricity distributors had adopted a variety of approaches to standby rates, often without a consistent or well-documented cost basis. As a result, the OEB declared all existing and proposed standby rates to be interim, pending further review of appropriate cost allocation and rate design principles. This decision marks the first formal recognition by the OEB of the need to understand how standby rates should be determined and justified.

Following the 2006 decision, standby rates were discussed in subsequent policy work, including the OEB's 2007 discussion paper on distributed generation, which highlighted the challenges associated with

³ https://www.oeb.ca/documents/cases/EB-2005-0529/Board/Decision/decision_210306.pdf

allocating costs for load displacement generation and standby service.⁴ The interim status of standby rates was later reaffirmed in the OEB's 2011 Report of the Board on Electricity Distribution Cost Allocation Policy (EB-2010-0219), where the OEB noted that standby rate issues remained unresolved and continued to be addressed on a utility-specific basis.⁵

In 2015, the OEB launched its Consultation on Rate Design for Commercial and Industrial Customers (EB-2015-0043).⁶ While this consultation was broader in scope and focused on modernizing rate design for large customers, it provided important context for standby rates by examining how demand-based charges and capacity-related costs should be recovered from commercial and industrial customers, including those with behind-the-meter generation.

On February 21, 2019, the OEB issued a Staff Report on Rate Design for Commercial and Industrial Customers.⁷ This report included explicit discussion of standby rate concepts and proposed alternative approaches, including a Capacity Reserve Charge (CRC), as a potential replacement for traditional standby rate designs, as further discussed in this Report. OEB Staff's proposals were not adopted as OEB policy, however they have informed subsequent discussions on standby rates.

Most recently, the OEB initiated a Consultation on Policy for Standby Rates (EB-2023-0278) in September 2023 to revisit the longstanding interim treatment of standby rates in light of evolving distributed energy resources and stakeholder experience.⁸ This consultation ended in the OEB's letter dated March 28, 2024, which concluded that the OEB would not impose a single default standby rate design at this time. Instead, the OEB confirmed that standby rates should continue to be addressed through utility-specific applications, supported by appropriate cost evidence, and encouraged distributors with interim standby rates to bring forward proposals to finalize those rates in their next rate applications.

Overall, the OEB's treatment of standby rates reflects a consistent recognition that standby service involves real system costs, but that the appropriate method for determining and recovering those costs is best addressed via utility-specific applications.

Summary of Existing Standby Rates in Ontario

Existing standby rates currently approved within Ontario electricity distributor tariffs include a mix of both interim and final rates, reflecting the absence of a standardized, province-wide approach to standby rate design. Many distributors employ some form of contract demand to establish standby billing determinants, and in some cases, this contract demand is set equal to the nameplate capacity (the theoretical maximum amount of electricity, in kW or MW, that a generator is designed to produce) of the standby customer's generation facility.

⁴ [EES Consulting, Discussion Paper on Distributed Generation \(DG\) and Rate Treatment of DG, June 2007](#)

⁵ [EB-2010-0219, Cost Allocation Policy Review by Elenchus Research Associates Inc., October 15, 2010](#)

⁶ [Rate Design for Commercial and Industrial Customers](#)

⁷ [EB-2015-0043, Staff Report to the Board - Rate Design for Commercial and Industrial Electricity Customers Rates to Support an Evolving Energy Sector, February 21, 2019](#)

⁸ [Consultation on Policy for Standby Rates](#)

In Ontario, no distributor has implemented any version of the CRC proposed by OEB staff in 2019. Instead, distributors have continued to rely on legacy standby rate designs that vary widely in structure and cost recovery approach. For many of these legacy rates, the original cost allocation work pre-dates modern OEB cost allocation standards, and in several cases, the supporting data and methodologies are no longer available or sufficiently documented, limiting transparency and making it difficult to assess whether existing standby rates continue to reflect current system costs.⁹ In other cases, specific historical costs were allocated to standby customers, with limited clarity as to whether, or how frequently, those costs are updated by the implementing distributor.

Notably, the Entegrus Powerlines approach stands out as providing a clear and transparent methodology for allocating both the costs and revenues associated with standby service to the appropriate rate classes and customers. This approach was approved by the OEB on a final basis in 2016¹⁰ and has subsequently been proposed and accepted in as part of the settlement¹¹ for continuation in Entegrus Powerlines' 2026 Cost of Service application, demonstrating a consistent and defensible treatment of standby rates over time. Alectra Utilities has advanced a comparable structure in its 2027–2031 Custom Incentive Regulation application, where it is seeking to harmonize distribution rates across its five legacy rate zones.¹²

CNPI Standby Rate

It is Utilis's understanding that CNPI's existing standby rate pre-dates the regulation of the utility by the Ontario Energy Board and has remained in place through to the 2026 rate year. According to the OEB's records, CNPI's standby rate cost allocation and rate design were most recently reviewed in proceeding EB-2002-0107, which relied on the 2001 RUD Model; however, Utilis was not able to retrieve the detailed materials associated with that proceeding.¹³ When establishing 2007 rates for CNPI's Port Colborne service territory, the OEB determined that CNPI's standby rate should continue on an interim basis and be escalated annually by the Price Cap Index.¹⁴ Consistent with this direction, CNPI's standby rate increased to \$1.1676/kW in its 2012 Incentive Rate-setting Mechanism (IRM) application and was subsequently approved at the same level in its 2013 Cost of Service application.¹⁵ CNPI's standby rate was originally established in response to the operating conditions of its large customers, many of whom migrated from distribution service to direct transmission supply as their electrical load and facility needs expanded. Although these customers shifted their primary supply to the transmission system, they continued to rely on CNPI's distribution network as a secondary source of power during transmission outages and planned maintenance. This operational reality created the need for a standby rate to ensure CNPI could maintain the system capacity required to serve a portion of these customers' load when their primary supply was unavailable. The standby rate remained unchanged for many years. While other

⁹ [EB-2005-0529, Decision with Reasons, March 21, 2006, page 11](#)

¹⁰ [EB-2015-0061, Decision and Rate Order, March 17, 2016](#)

¹¹ [EB-2025-0044, Settlement Proposal, January 16, 2026](#)

¹² [EB-2025-0252, 2027 Rebasing Application, Exhibit 1, Tab 2, Schedule 1, Page 1 of 5](#)

¹³ [EB-2013-0004, PowerPoint Presentation titled "Development of a Standby Rates Policy for Load Displacement Generation – Working Group Meeting", April 5, 2013, Page 13](#)

¹⁴ [EB-2007-0595, Decision and Interim Order, April 30, 2007, Page 3](#)

¹⁵ [EB-2012-0112, Decision and Order, November 22, 2012](#)

customer classes were harmonized through Cost of Service proceedings, the standby rate itself was carried forward without revision. It remained at its long-standing level until CNPI's 2017 Cost of Service proceeding, after which it began escalating annually.¹⁶ Most recently, CNPI's standby rate was approved at \$1.3163/kW in its 2022 Cost of Service application¹⁷ and has since escalated to \$1.5104/kW, effective January 1, 2026.¹⁸

CNPI's Standby Subclass Tariff of Rates and Charges also specifies that a minimum contracted capacity will be established with each standby customer to reflect the demand that must be served when the customer's own facilities are out of service. This contracted capacity amount is to be mutually agreed upon between CNPI and the customer. The standby charge is applied in months where no standby power is provided and is assessed against the contracted (nameplate) capacity amount, as set out in CNPI's 2026 tariff.¹⁹

Standby Rate Design Options

This section summarizes notable standby rate design approaches currently used or considered in Ontario, including the key design parameters that vary across these approaches. It then evaluates the merits and limitations of each option, with a focus on cost causality, transparency, administrative practicality, and consistency with regulatory objectives, to inform the assessment of appropriate standby rate design alternatives.

Contracted Capacity Approach

Under the contracted capacity approach, a specific standby capacity amount is established for each standby customer. This amount represents the level of distribution system capacity that CNPI must be prepared to supply if the customer's alternative primary supply is unavailable. Each month, standby billing determinants are calculated as the difference between the contracted capacity and the customer's actual billed demand. If the customer's actual demand in a given month equals or exceeds the contracted capacity, no standby charge applies and the customer pays only the regular demand charges under their existing distribution rate.

This approach reflects how the distribution system is planned and operated. CNPI must ensure that sufficient capacity is available to meet a customer's full demand if their alternative primary supply is not operating, regardless of how often that situation occurs. By charging only for the unused portion of the contracted capacity in a given month, this approach avoids double-charging and aligns standby charges with the capacity actually being reserved.

¹⁶ [EB-2017-0031, Decision and Rate Order, December 14, 2017](#)

¹⁷ [EB-2021-0011, Decision and Rate Order, December 16, 2021](#)

¹⁸ [EB-2025-0050, Decision and Rate Order, December 18, 2025](#)

¹⁹ Ibid.

A key design element under this approach is how the contracted capacity amount is established. The preferred and most defensible practice is to determine this amount through active consultation and agreement between the distributor and the standby customer, based on the customer's actual demand requirements and operating characteristics. This approach has been adopted by utilities such as Entegrus Powerlines and is consistent with CNPI's current practice. Establishing contracted capacity collaboratively promotes transparency, reduces the risk of disputes, and increases confidence that the contracted amount reasonably reflects the capacity that must be reserved on the system.

In other cases across Ontario²⁰, contracted capacity has been set equal to the nameplate capacity of the customer's generation facility. This approach is sub-optimal because nameplate capacity often does not reflect how a generator actually operates or how much capacity the customer realistically relies on from the distribution system. Using nameplate capacity as a fixed billing determinant can result in customers being overbilled, particularly when generators are offline or derated for extended periods. This limitation also highlights that the nameplate approach does not apply to CNPI's current context, where standby service is not tied to on-site generation but instead reflects the distribution capacity required to support customers during transmission outages and equipment maintenance.

Standby rate designs under this approach also vary in how the standby demand charge itself is determined. In some cases, the original basis for standby pricing is no longer clearly documented. However, certain distributors have established standby rates equal to the variable distribution demand charge applicable to the customer's existing rate class by incorporating standby billing determinants into the OEB's Cost Allocation Model at rebasing. This ensures that both the costs of reserving capacity and the revenues collected from standby charges are appropriately allocated and reflected in rates.

This approach is recommended for CNPI, as it is transparent, well-substantiated, and consistent with cost causality principles. By embedding standby demand within the cost allocation and rate design framework, it provides a fair and defensible framework for recovering the costs of standby service.

Gross Load Billing Approach

Under the GLB approach, a customer's billed demand is based on their total site demand rather than the amount of electricity drawn from the grid alone. This is achieved by adding the demand served by electricity generated at the customer's facility to the demand taken from the distribution system, such that billing is based on the customer's gross demand. This approach is consistent with the methodology currently employed by Hydro One Networks Inc. for the purpose of transmission line connection and transformation charges for customers above specified demand thresholds.

In practical terms, gross load billing treats the customer as if the on-site generator were not present when determining demand. The customer's peak demand is calculated by combining generation meter

²⁰Review of Ontario electricity distributor Tariff of Rates and Charges approved in 2025 indicates that several distributors describe the contracted standby amount using wording such as "contracted amount (e.g., nameplate rating of the generation facility)." Representative examples include rate orders for Alectra Utilities Corporation (PowerStream Rate Zone), Enova Power Corp., GrandBridge Energy Inc., and London Hydro Inc.

data and load meter data for the same time interval. The applicable demand rate is then applied to this combined value, subject to appropriate treatment of losses.

Gross load billing shares key characteristics with the contracted capacity approach. In both cases, the objective is to ensure that customers contribute appropriately to system costs based on their maximum potential demand. The underlying premise is that the distribution system must be built and maintained to serve the customer's full demand if on-site generation becomes unavailable. Under gross load billing, this full demand is identified directly through metered data, whereas under the contracted capacity approach it is represented by an agreed-upon contracted amount or actual demand when that amount is exceeded.

While the gross load billing approach is conceptually sound, it is not recommended as the preferred standby rate design for CNPI, primarily due to considerations of simplicity and consistency with current practice. Implementation of GLB would require incremental expenditure and administration to facilitate metering of customers' alternative primary supply, with limited incremental benefit where contracted capacity can be reasonably established through consultation with standby customers. However, in circumstances where a mutually acceptable contracted capacity cannot be agreed upon, gross load billing may serve as a viable secondary option for establishing standby billing determinants.

From an evaluative perspective, the gross load billing approach offers certain advantages. It ensures that customers pay for their absolute peak demand on the system and provides the utility with compensation for the costs of assets required to serve that peak demand, in a manner broadly comparable to the contracted capacity approach. At the same time, the approach introduces notable drawbacks. As identified by Hydro One, implementation of GLB requires the installation of additional metering on the customer's generation facility, increasing both capital costs and billing complexity.²¹ In addition, adoption of GLB would introduce additional administrative and operational complexity for CNPI without delivering commensurate benefits to either the utility or customers, provided that contracted capacity arrangements can continue to be established through cooperative engagement.

Capacity Reserve Charge (CRC)

The CRC was proposed by the OEB in its February 21, 2019 Staff Report on Rate Design for Commercial and Industrial Customers as a potential alternative to traditional standby rate designs. Under the CRC concept, distributors would calculate the cost associated with holding distribution capacity available for standby customers and recover that cost through a fixed monthly charge. The annual cost of reserving such capacity would be normalized over the year and billed as a recurring monthly charge, independent of actual usage. From the customer's perspective, this approach functions as a capacity reservation arrangement, where the customer pays for the portion of agreed-upon standby capacity that is not used in a given month, while continuing to pay normal demand charges when actual demand reaches or exceeds the contracted level.

²¹ <https://www.hydroone.com/business-services/generators/gross-load-billing>

Under this proposal, the CRC would be applied to a measure of reserved capacity derived from the nameplate capacity of the customer's generating facility, adjusted by a technology or installation-specific capacity factor intended to reflect the likelihood or extent of reliance on the distribution system. However, the Report did not develop or propose specific capacity factors, nor did it provide a prescriptive methodology for calculating the underlying cost of holding capacity. As a result, such key inputs required to implement the CRC were left undefined.

OEB Staff also contemplated multiple variants of the CRC to reflect different types of standby service, including emergency backup service, maintenance service, bypass service (including compensation related to stranded assets), and partial bypass service. Each variant would require its own definitional framework, costing methodology, and billing treatment, further increasing the complexity of the approach.

At present, no electricity distributor in Ontario has implemented or proposed a standby charge comparable to the CRC since the issuance of the 2019 Staff Report. Stakeholder comments summarized in that report highlighted significant concerns with the CRC concept at the time, and the proposal was not advanced further as OEB policy.²² Furthermore, in the OEB's March 28, 2024 letter to conclude the OEB's 2023-2024 Standby Rates consultation, participants at the stakeholder meeting mostly opposed the proposed use of the CRC at this time.²³

The CRC approach is not recommended for adoption by CNPI. While it is conceptually aimed at improving cost recovery, it is overly complex and difficult to implement. Applying the CRC in practice would require the development of multiple service categories, extensive customer communication, and the creation of new methodologies that have not been standardized or tested.

Recommendations

Utilis recommends CNPI seek approval of a final standby rate to provide clarity and regulatory certainty for both the utility and its customers. In doing so, CNPI should continue applying the Contracted Capacity approach, wherein standby rate billing determinants are established as the difference between monthly actual metered demand and a contracted capacity amount. Utilis recommends CNPI establish the contracted capacity amount in consultation and agreement with standby customers, as is its current practice. Finally, Utilis recommends the standby rate itself be established as equal to the \$/kW distribution demand charge applied to distribution rate class in which any standby customer resides.

Continuation of the Contracted Capacity Approach

Continuation of the Contracted Capacity approach is recommended as it better reflects the need for reservation of capacity on CNPI's system to serve the standby customer, and provides more appropriate dynamic billing determinants for standby power relative to current practice. As stated in CNPI's current

²² [EB-2015-0043, Staff Report to the Board - Rate Design for Commercial and Industrial Electricity Customers Rates to Support an Evolving Energy Sector, February 21, 2019, Page 44](#)

²³ [EB-2023-0278, OEB Letter, March 28, 2024](#)

tariff, the standby charge applies to a contracted capacity amount that is reduced by the customer's actual billed demand in any month where standby power is not used. In practice, CNPI already adjusts its standby billing determinants so that customers pay only for the portion of capacity that remains in reserve after their monthly demand on the system has been accounted for.

The Contracted Capacity approach outlined in this report formalizes and enhances this existing structure by requiring the contracted capacity amount to be established collaboratively with the customer and supported by a tolerance band that allows for periodic reassessment if load patterns change. Under this approach, standby billing determinants continue to reflect the difference between contracted capacity and actual billed demand, ensuring that standby charges correspond to the capacity CNPI must reserve in each month. This maintains continuity with CNPI's current practice while improving transparency, predictability and alignment with cost causality.

To the degree the Contracted Capacity approach is not selected, or cannot be implemented, Utilis recommends the Gross Load Billing approach as a viable second option.

Contracted Capacity Amount

It is recommended CNPI maintain its current approach to establishing the Contracted Capacity amount with each standby customer. Today, this contracted value, developed collaboratively with CNPI's sole standby customer, accurately reflects the customer's operational needs and CNPI's obligation to maintain system capacity. This approach is responsive to the OEB's direction that standby customers be consulted, and helps to avoid contentious interactions between the utility and standby customers that have been experienced in the past.²⁴ CNPI may consider introducing a reasonable contract capacity tolerance band (for example, $\pm 20\%$) to allow the utility to reassess the contracted amount when a customer consistently uses materially more or materially less capacity than agreed, and initiate discussions regarding updates to the Contracted Capacity amount. This safeguard could help ensure that customers who regularly under-utilize their contracted capacity are not overpaying, while customers who consistently exceed their contracted value are not receiving an unintended subsidy from other ratepayers by relying on the distribution system for more capacity than they are paying to reserve.

To the degree a Contracted Capacity amount cannot be agreed upon between CNPI and its standby customers, the utility may consider the Gross Load Billing approach as an alternative which would not require the same pre-emptive agreement.

Derivation of the Standby Charge

As noted, Utilis was not able to ascertain the initial derivation of CNPI's standby charge, which has remained unchanged for over 20 years. Since its initial derivation, CNPI's system and costs have undergone substantial change, suggesting a methodologically sound update to the rate is warranted at this time. In Utilis's view, the customer's existing \$/kW demand charge applicable to their distribution rate class serves as an appropriate rate for the standby charge when relying on the Contracted Capacity

²⁴ [Example: EB-2018-0028, Decision and Order, June 13, 2019, Pages 39-40](#)

or Gross Load Billing approaches to establishing standby billing determinants. Distribution demand charges reflect the utility's most recently rebased cost profile, and have gone through the OEB's rigorous Cost Allocation Model to determine allocation of various cost types to each customer class. This establishes the distribution demand charge as a reasonable assessment of the cost to serve a kW of demand in a given rate class, and recognizes the reality that reserving capacity for standby charges will in some instances, require the utility to build new assets to serve other customers' load, which otherwise may have been supplied via existing assets. As noted, this construct is currently in place at Entegrus Powerlines,²⁵ and has been proposed for application on a harmonized basis by Alectra Utilities.²⁶

Should CNPI ultimately proceed with a Gross Load Billing approach as opposed to a Contracted Capacity approach, Utilis similarly recommends application of \$/kW distribution demand charges to the gross load billing determinants, made up of demand drawn from the distribution system plus demand supplied by the customer's generation facilities, subject to any appropriate loss adjustments required.

²⁵ [EB-2024-0018, Decision and Rate Order, December 12, 2024](#)

²⁶ [EB-2025-0252, Alectra Utilities Corporation, 2027 Rebasing Application, Exhibit 8, Tab 2, Schedule 2](#)



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

ATTACHMENT 8-F: UTILIS REPORT GS>50 BIFURCATION

Final Report and Recommendation on Bifurcation of the GS>50 kW Rate Class

Prepared for:

Canadian Niagara Power Inc.
February, 2026



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Disclaimer: AI language tools were used in the preparation of this report strictly for editorial purposes, including grammar, clarity, and formatting improvements. All research, analytical work, modeling, findings, and recommendations remain the responsibility of Utilis Consulting Inc.

Introduction

In Canadian Niagara Power Inc.'s (CNPI) Ontario Energy Board (OEB) approved 2022 Settlement Agreement, the parties agreed that as part of CNPI's next Cost of Service (CoS) application CNPI would review the existing General Service 50 to 4,999 kW (GS>50 kW) rate class with a view to exploring the possibility of establishing a new rate class for its larger customers.¹ Utilis Consulting Inc. (Utilis) has been retained by CNPI to analyze the impacts of bifurcating the GS>50 kW rate class and provide recommendations to CNPI.

The purpose of bifurcation is to improve fairness and cost reflectiveness by separating customers whose demand patterns or system impacts differ in a meaningful way, so that each group pays rates that better reflect the costs they impose on the system. However, bifurcation must only be pursued when the benefits of creating a new class outweigh the potential drawbacks, such as increased administrative complexity and customer confusion, which can arise when reclassification causes year-to-year bill changes that customers may not understand or perceive as justified. The objective of this Report is to determine whether the creation of a new rate class via bifurcation of the GS>50 kW rate class is warranted based on principle-based quantitative analysis.

Principles

In assessing the potential bifurcation of CNPI's GS>50 kW rate class, Utilis evaluated the proposal through the framework established by James C. Bonbright in his seminal work *Principles of Public Utility Rates*. First published in 1961, *Principles of Public Utility Rates* introduced eight criteria of a desirable rate structure,² which expanded to ten in the revised March 1988 edition.³ These ten attributes (listed in Table 1 below) are now commonly referred to as the "Bonbright Principles". These criteria are a foundational framework for contemporary North American utility rate design. Industry, regulatory, and academic sources including the Edison Electric Institute (EEI)⁴, the National Association of Regulatory Utility Commissioners (NARUC)⁵, U.S. Federal Energy Regulatory Commission (FERC)⁶, and leading academic works in utility economics, consistently describe Bonbright's Principles as foundational to modern ratemaking. The OEB references Bonbright's Principles in rate design proceedings, and utilities commonly rely on them as the standard framework for evaluating rate structures.⁷

¹ [EB-2021-0011, CNPI Settlement Agreement Filed November 22, 2021, Page 31 of 48](#)

² *Principles of Public Utility Rates* by James C. Bonbright, 1961, Page 291

³ *Principles of Public Utility Rates Second Edition* by James C. Bonbright, Albert L. Damelsen & David R. Kamerschen, 1981, Pages 383-384

⁴ [Report published by the Edison Electric Institute titled "Cost of Service Regulation in the Investor-Owned Electric Utility Industry" by Dr. Karl McDermott, June 2012](#)

⁵ [Report for NARUC titled "Primer on Rate Design for Cost-Reflective Tariffs" by Arthur Abal, Brian Hedman, Ben Butterworth, Kelly Kneeland, The Cadmus Group, January 2021](#)

⁶ [Report by FERC titled "The Potential Benefits of Distributed Generation and Rate-Related Issues That May Impede Its Expansion", June 2007](#)

⁷ EB-2007-0031, Staff Discussion Paper titled "Rate Design for Recovery of Electricity Distribution Costs", March 31, 2008 (Revised June 6, 2008)

To complete the analysis informing this Report, Utilis began by identifying which of the ten Bonbright Principles are relevant to the question of whether CNPI should bifurcate the GS>50 kW class, as not all of the Bonbright Principles will apply directly to a rate-class restructuring decision. Several principles, such as revenue sufficiency and the broader efficiency principles, are addressed later in the rate design process or are inherently satisfied through the OEB's CoS, cost allocation, and rate design policies.

Where a Bonbright Principle was found to be relevant, Utilis assessed whether bifurcation or the retention of the GS>50 kW rate class would better satisfy that principle.

Table 1 below provides a breakdown of the Bonbright Principles and their relevance to this report.

Table 1: The 10 Bonbright Principles

Bonbright Principle	Description	Relevant to Analysis	Notes
Revenue-related Attributes			
1 Revenue Sufficiency	Rates should generate the total revenue requirement under a fair-return standard, without encouraging unnecessary expansion of the rate base or degrading service quality.	No	Revenue sufficiency is determined through the OEB's CoS process, regardless of class structure.
2 Revenue Stability	The utility's revenues should be stable and predictable, minimizing unexpected fluctuations that could adversely affect financial performance.	Yes	Bifurcation of the GS>50 kW rate class may impact revenue predictability if customer movements between classes affect billing determinants.
3 Rate Stability	Rates should remain stable and predictable for customers, minimizing unexpected changes or bill shocks and maintaining consistency over time.	Yes	Bifurcation of the GS>50 kW rate class may introduce rate volatility or year-to-year bill changes for customers near the threshold.
Cost-related Attributes			
4 Static Efficiency	Rates should discourage wasteful consumption and promote economically justified use, including efficient usage across times of day and service quality levels.	No	Static efficiency relates to OEB policies regarding rate design and utility implementation of them, and does not affect the decision to bifurcate the GS>50 kW class.
5 Social Cost Reflection	Rates should reflect all relevant private and social costs and benefits associated with providing the service, including long-run impacts and externalities.	No	Social cost considerations are governed by broader government and OEB policy, and are not affected by class bifurcation.

Bonbright Principle	Description	Relevant to Analysis	Notes
6 Fair Cost Apportionment	Costs should be allocated fairly among customers, ensuring equal treatment of similar customers and proportionate treatment of customers with differing cost characteristics.	Yes	Creating or not creating a new class directly relates to cost allocation and must be assessed for fairness.
7 Avoidance of Undue Discrimination	Rates should avoid unjustified differences or subsidies between customer groups, ensuring that no class bears inappropriate inter-customer burdens.	Yes	Creating or not creating a new class directly relates to cost allocation and must be assessed for cross-subsidy.
8 Dynamic Efficiency	Rate structures should support innovation and adapt efficiently to changing demand patterns, technology adoption, and system development.	No	Dynamic efficiency relates to OEB policies regarding rate design and utility implementation of them, and does not affect the decision to bifurcate the GS>50 kW class.
Practical-related Attributes			
9 Practicality & Simplicity	Rates should be simple to administer, easy for customers to understand, convenient to manage, publicly acceptable, and feasible to implement.	Yes	Assessment of a new class must consider administrative complexity and/or customer confusion, and practicality must be evaluated.
10 Freedom from Controversy	Rate structures should be clearly defined and not subject to differing interpretations or disputes regarding their meaning or application.	No	Any OEB-approved tariff will be clearly defined and not subject to interpretive ambiguity.

The principles relevant to this Report have been logically grouped into three categories below to frame the analysis:

- Revenue and Rate Stability;
- Fair Cost Apportionment and Avoidance of Undue Discrimination; and,
- Practicality & Simplicity.

Revenue and Rate Stability

Methodology

Revenue and rate stability are core Bonbright Principles and central considerations in determining whether bifurcation of the GS>50 kW class is appropriate. It is taken as a given that any bifurcation will result in one-time shifts in revenue and rates when the new class is introduced. As such, Utilis focused its analysis on the issue of ongoing instability, which is the potential for customers to move back and forth between the two newly-created demand tiers over time if their average peak demand fluctuates around the bifurcation threshold. Such ongoing reclassification can materially affect both utility revenues and customer bills. Thus, to the degree bifurcation results in frequent reclassification of customers it will undermine both revenue predictability for CNPI and rate stability for customers.

To evaluate this potential instability, Utilis worked with CNPI to collect historical demand data for all GS>50 kW customers from 2020 to 2024. Two potential bifurcation threshold values, 500 kW and 1 MW, were tested to determine how often customers would have been reclassified between lower- and upper-tier rate classes if a bifurcated structure had been in place historically.

For each scenario, Utilis calculated both:

1. **The number of customers affected, and**
2. **The share of total customer-years affected.**

The customer-year metric is critical in evaluating whether a proposed rate class bifurcation would result in ongoing revenue or rate instability. Rather than simply counting how many customers would cross a threshold, customer-years measure how often customers move between tiers over the entire analysis period by treating each active customer in each year as a separate data point. This adjusts for the number of years in the dataset as well as the number of years a customer was served by the system; providing a clearer understanding of whether the threshold produces a stable class or one with frequent movements.

This dual lens aligns with Bonbright's Principles of rate and revenue stability by showing both how many customers are affected and how frequently instability occurs. Frequent reclassification indicates that a threshold does not reflect a meaningful distinction in usage patterns, causing customers to hover around the cutoff and generate unnecessary reclassification activity. High rates of unstable customer-years also signal unpredictable billing determinants, shifting revenues, and volatility within a small rate class. All of which undermines both revenue stability for the utility and rate stability for customers. For these reasons, customer-years provide a fair, time-normalized measure of whether a proposed threshold is robust, meaningful, and suitable for bifurcation.

Findings

The analysis of customer migration under the two proposed thresholds, 500 kW and 1 MW, shows meaningful differences in the stability of each option. Using a 500 kW threshold, 25 customers exceeded 500 kW at least once over the 2020–2024 period, representing 111 customer-years. Within this group, 10 reclassifications would have occurred, affecting 6 customers, meaning that 24% (6/24) of customers and 9% (10/111) of customer-years exhibited instability. This level of reclassification activity indicates that many customers operate near the 500 kW threshold and would frequently shift between tiers if bifurcation were implemented. This level of movement would lead to ongoing revenue volatility for CNPI and rate instability for the customers affected. As a result, Utilis concluded that the 500 kW threshold provides poor stability.

In contrast, the analysis of a 1 MW threshold revealed a smaller group of customers. In this scenario, 10 customers (representing 44 customer-years) exceeded 1 MW at least once. Within this group, 3 reclassifications would have occurred, affecting 2 customers, corresponding to 20% (2/10) of customers and 7% (3/44) of customer-years. While the 1MW threshold also demonstrates some instability, the magnitude and frequency of reclassification are lower than under the 500 kW scenario. Although not entirely free from instability, the 1 MW threshold was assessed as demonstrating fair stability. Stated differently, the revenue and rate stability of a 1 MW threshold remains suboptimal but would be acceptable to the extent that bifurcation is otherwise fair, non-discriminatory, and practical. As a result, the remaining analysis in this report proceeds on the basis of a 1 MW threshold, with the 500 kW scenario excluded due to insufficient stability.

Table 2 below summarizes the findings above.

Table 2: Stability Metrics for 500 kW and 1 MW Scenarios

	500 kW Threshold	1 MW Threshold
Customers above threshold	25	10
Total customer-years	111	44
Number of reclassifications	10	3
Customers affected	6	2
% of customers affected	24%	20%
% of customer-years affected	9%	7%
Overall stability rating	Poor	Fair

Fair Cost Apportionment and Avoidance of Undue Discrimination

The Bonbright Principles relating to fair cost apportionment and the avoidance of undue discrimination focus on ensuring that costs are allocated to customer classes in a manner that reflects cost causation and avoids arbitrary cross-subsidization. For the purpose of evaluating these principles in the context of potential bifurcation of the GS>50 kW rate class, Utilis interpreted them as pertaining primarily to cost allocation, as this is the mechanism through which fairness between customer groups is established under the OEB's CoS framework.

Methodology

To assess the cost allocation implications of creating a new greater than 1 MW rate class, Utilis prepared an alternative version of CNPI's 2022 Settlement Cost Allocation Model in which a new greater than 1 MW rate class was added. Customer counts, demand values, and consumption levels for the new class were populated using historical data provided by CNPI. For purposes of allocating shared system costs, the I8 Demand Data sheet was updated to assign Coincident Peak (CP) and Non-Coincident Peak (NCP) values to the greater than 1 MW rate class using a simple prorated approach based on the consumption attributed to that group. Bridge Year rates were not recalculated for the new rate class but rather, the GS>50 kW rates were applied uniformly to both tiers. This allowed Utilis to isolate the cost allocation implications of customer reassignment, independent of any changes that would arise from a full rate redesign.

Findings

The use of Revenue-to-Cost (R/C) ratio ranges, rather than enforcing strict unity, where R/C equals 1 across all rate classes, reflects a longstanding OEB policy recognizing both the limitations of cost allocation methodologies and the need for practical rate implementation. The OEB has explicitly stated that "cost allocation studies provide estimates of cost responsibility and should not be interpreted as precise measures," acknowledging that such models are subject to data constraints, simplifying assumptions, and the exclusion of certain cost drivers.⁸⁸ As a result, forcing all classes to a single classification would require a level of precision not supported by the underlying analysis and could introduce unintended distortions in cost recovery. Consistent with this, the OEB established an acceptable R/C ratio range of 80% to 120% as part of its cost allocation policy framework, noting that "the Board considers that a range of 80% to 120% of cost responsibility is appropriate for most customer classes," thereby providing a reasonable

⁸⁸ EB-2010-0219, Decision and Order, Ontario Energy Board, p. 18.

tolerance band to accommodate estimation uncertainty while maintaining progress toward cost-reflective rates.⁹ This approach ensures rates adjust gradually and avoids unnecessary rate volatility.

In CNPI's 2022 CoS Settlement, the GS>50 kW rate class achieved a Revenue-to-Cost (R/C) Ratio within the OEB's 80-120% acceptable range, meaning that no revenue adjustments were required to bring the class into compliance with OEB policy. Under the bifurcated scenario, the newly defined GS 50–999 kW class would also remain within the 80–120% band. However, the greater than 1 MW rate class would produce an R/C Ratio of 124.86%, exceeding the OEB's upper threshold and therefore requiring a reduction in revenue to bring the class to 120%.

In this scenario, the greater than 1 MW rate class would recover \$203,700 more in revenue than its allocated costs under status quo rates. The revenue reduction required to bring the rate class to an R/C Ratio of 120% is \$58,472.¹⁰

These results indicate that under a bifurcated structure, the greater than 1 MW rate class would contribute disproportionately more revenue than the costs it imposes on the system, while the GS 50–999 kW class would remain compliant without requiring adjustment. While the magnitude is modest, the model demonstrates that some cross-subsidy would exist if customers with demand greater than 1 MW were deemed to be a distinct rate class from customers with demand less than 999 kW. The question relevant to a bifurcation decision's implications for the Bonbright Principles is whether the quantum of cross-subsidy is material enough to be deemed “undue discrimination”. This question is further discussed in the following section regarding Practicality and Simplicity.

Practicality & Simplicity

The Bonbright principle of practicality requires that a rate structure be feasible to implement, administer, and understand. In the context of bifurcating CNPI's GS>50 kW rate class, Utilis assumed that creating and maintaining an additional rate class would impose one-time implementation costs and disruption (e.g., tariff updates, billing system configuration, customer communications, and regulatory administration). Utilis did not prepare an explicit estimate of these one-time costs; however, this creates an unquantified baseline burden that the benefits of bifurcation would need to exceed for bifurcation to be considered a practical and worthwhile change.

For purposes of this assessment, Utilis also considered materiality as an element of practicality. Put simply, if the financial impacts of bifurcation are small, then the incremental complexity of an additional class is difficult to justify, particularly where ongoing class management has been identified as introducing some level of incremental rate instability and additional administrative effort (e.g., monitoring demand and reclassification near thresholds).

⁹ EB-2007-0667, Report of the Board on Cost Allocation, Ontario Energy Board, November 28, 2007, p. 12.

¹⁰ This adjustment was calculated by multiplying the allocated costs in Row 40 of Sheet O1 by 1.20 (representing the maximum allowable R/C Ratio) and subtracting the result from the revenue shown at status quo rates in Row 25.

Methodology

As noted above, bifurcation is assumed to incur a baseline burden that the benefits of bifurcation must overcome. To assess bifurcation's ability to overcome this burden, Utilis assessed the materiality of the cross-subsidization identified in its Findings on Fair Cost Apportionment and Avoidance of Undue Discrimination, outlined above. Utilis completed this assessment of materiality from the perspective of the utility, based on CNPI's materiality threshold at the time of the data underpinning this Report, as well as from the perspective of the customer, by completing illustrative bill impacts for customers greater than 1 MW were bifurcation to occur.

Findings

Using CNPI's 2022 Settlement Revenue Requirement, Utilis applied a materiality threshold of 0.5% of the base distribution revenue requirement, which is equal to \$109,219.¹¹ On this basis, the revenue rebalancing required under the greater than 1 MW bifurcation scenario (\$58,472 of distribution revenue shifted between rate classes to bring the greater than 1 MW rate class down to an R/C ratio of 120%) falls below CNPI's materiality threshold. This indicates the financial effect of bifurcation is not material relative to CNPI's distribution revenue requirement.

To assess materiality from the customer perspective, Utilis evaluated the potential bill impact associated with shifting \$58,472 of annual distribution revenue away from the greater than 1 MW rate class, spread across the 7 customers expected to fall into this group. On average, this equates to \$8,353 per customer (i.e. $\$58,472 \div 7$ customers).

Using inputs from CNPI's 2026 IRM Application and CNPI's 2022 Settlement billing determinants, a typical customer with 1 MW of demand and 333,333 kWh of monthly consumption would have a monthly bill of \$81,303, or \$975,636 per year.¹²

The \$8,353 credit identified above represents the annual reduction required to bring the greater than 1 MW rate class to the OEB's upper R/C ratio boundary of 120% in this analysis. Expressed as a percentage of the representative annual bill, this represents a bill decrease of 0.86% ($\$8,353 \div \$975,636$).

For customers of this scale, an annual change of roughly 0.86% is unlikely to influence customer operations, financial planning, or perception of their electricity bill. This demonstrates that the impact of bifurcation on a typical customer with demand greater than 1 MW is expected to result in a financially immaterial impact.

¹¹ [EB-2021-0011, CNPI Settlement Agreement Filed November 22, 2021, Page 10 of 48](#)

¹² [EB-2025-0050, CNPI's 2026 IRM Rate Application, IRM Rate Model, Worksheet "21. Bill Impacts"](#)

Table 3: Illustrative Impact for a Greater Than 1 MW Customer

Monthly bill (1 MW / 333,333 kWh)	\$81,303
Annual bill	\$975,636
Average annual revenue rebalancing per greater than 1 MW customer	\$8,353
Impact as % of annual bill	0.86%

Finally, as noted above Utilis expects some incremental administrative and system costs would be incurred to implement the bifurcation of the GS>50 kW class into two tiers. In light of the total movement of revenues being only \$58,472 in this analysis, it is anticipated that incremental costs would be added concurrent to bifurcation; reducing already immaterial rate reductions for greater than 1 MW customers, and increasing costs for all other customers.

Conclusion

Based on the analysis undertaken, Utilis does not recommend bifurcation of CNPI's GS>50 kW rate class.

While two potential threshold levels were examined, 500 kW and 1 MW, neither option demonstrated optimal revenue and rate stability. The 500 kW scenario exhibited poor stability, with frequent customer reclassification and significant reclassification activity in customer-years. The 1 MW scenario performed modestly better, earning a fair stability assessment, but reclassification activity remained present and ongoing, indicating that even this higher threshold produces a sub-optimally stable and distinct grouping of customers.

Cost allocation analysis demonstrates that bifurcation would result in a rebalancing of revenues, shifting approximately \$58,472 from the greater than 1 MW rate class to other customer classes to align the new class with the OEB's acceptable R/C ratio range. While this adjustment indicates that some movement of revenue is technically justified, the magnitude of the shift is not material relative to CNPI's revenue requirement, nor is the resulting customer-level bill impact (0.86% of a typical greater than 1 MW customer's annual bill) meaningful in practical terms.

Ultimately, bifurcation is found to be inconsistent with the principle of practicality and simplicity. Establishing and administering a new rate class would impose incremental administrative burden on CNPI, including one-time implementation tasks and ongoing monitoring of threshold compliance. These costs and operational impacts are not justified by the relatively small financial adjustments that bifurcation would achieve for either the utility or its customers. In light of immaterial benefits, it is not reasonable to assess the level of cross-subsidy observed within the GS>50 kW rate class as "undue", nor is it recommended that CNPI take on a sub-optimal level of revenue and rate stability for the purpose of such immaterial benefits.

For these reasons, it is Utilis's view that maintaining a unified GS>50 kW rate class remains the most appropriate rate design structure for CNPI at this time.