



CANADIAN NIAGARA POWER INC.

A FORTIS ONTARIO
Company

September 4, 2026

BY EMAIL AND RESS

Mr. Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Dear Mr. Murray:

**Re: Canadian Niagara Power Inc.
Application for 2027 Electricity Distribution Rates
OEB File No. EB-2026-0029
Request for Confidential Treatment and Cover Letter**

Canadian Niagara Power Inc. ("CNPI") is filing, in responses to interrogatories and requests that the following be treated in confidence: 1-SEC-3, 2-Staff-46, 4-Staff-58, 4-Staff 59, 6-Staff-79, 8-Staff-88 and 8.0-VECC-38. The sections below outline CNPI's confidentiality requests and proposed treatments for each of the affected responses.

CNPI requests that the FortisOntario Financial Statements requested in 1-SEC-3 be treated in confidence in their entirety pursuant to the Ontario Energy Board's (the "OEB's") *Practice Direction on Confidential Filings*, revised December 17, 2021 (the "Practice Direction"). CNPI requests that the unredacted document be made available only to the OEB and to representatives of parties who have executed and filed the OEB's Declaration and Undertaking, subject to any further direction of the OEB.

For the remaining requests, CNPI has filed its interrogatory responses with redactions applied to the information subject to the confidentiality request. CNPI will file an unredacted version with the OEB, which can be made available to representatives of parties who have executed and filed the OEB's Declaration and Undertaking, subject to any further direction of the OEB.

In addition to the confidentiality requests, CNPI confirms that generative artificial intelligence was used to generate content in the development of these interrogatory responses, and that the accuracy of the related content was then verified by CNPI or its representatives without the assistance of generative artificial intelligence.

1-SEC-3 - Basis for confidential treatment of the FortisOntario Financial Statements

FortisOntario is CNPI's unregulated parent company. It is not a publicly traded company and does not publish its audited financial statements. The FortisOntario Financial Statements contain detailed, non-public financial information concerning FortisOntario and the entities included in its consolidated financial reporting group. FortisOntario and the members of its consolidated group consistently treat this information as confidential.

Public disclosure would provide counterparties, suppliers, prospective transaction participants and other market participants with financial and commercial information that is not otherwise available to them. That disclosure could prejudice the commercial position of FortisOntario or members of its consolidated group, affect contractual or financing negotiations, or otherwise result in commercial harm.

This is precisely the type of information contemplated by Appendix B, item 5 of the Practice Direction, which identifies a "[n]on-public financial statement of an unregulated affiliate engaged in competitive business activity" as a category of information that will presumptively be considered confidential. The statements are non-public financial statements of CNPI's unregulated parent and contain consolidated financial information concerning unregulated and competitively conducted business activities within the FortisOntario group.

The requested treatment is also consistent with Appendix A of the Practice Direction. The FortisOntario Financial Statements contain financial and commercial information that is consistently treated as confidential, and their public disclosure could prejudice the competitive position of affected entities, interfere with contractual or other negotiations, or produce financial loss or gain to persons with whom those entities conduct business.

OEB precedent

The OEB has recently granted confidential treatment to affiliate financial statements in circumstances closely analogous to the present filing.

In *Oshawa PUC Networks Inc.*, EB-2025-0014, the utility filed financial statements of its affiliates in response to SEC interrogatory 1-SEC-17. Oshawa PUC Networks submitted that the statements were presumptively confidential under Appendix B, item 5 and contained detailed information regarding the affiliates' assets, liabilities, shareholder equity, revenues, expenses and dividends. In its October 27, 2025, *Decision and Order on Confidentiality*, the OEB stated:

"As noted by Oshawa PUC Networks and SEC, the OEB has previously treated such information confidentially, and will do so in this case."¹

As a result, the various financial statements were filed by Oshawa PUC on a confidential basis in their entirety.

CNPI respectfully submits that the FortisOntario Financial Statements warrant equivalent treatment.

Information potentially subject to Part 11 redaction

The FortisOntario Financial Statements contain information concerning numerous entities, activities and transactions within the FortisOntario group. A substantial amount of that information is not relevant to CNPI's proposed distribution revenue requirement.

Accordingly, there are numerous portions of the FortisOntario Financial Statements that CNPI could propose to redact permanently as non-relevant under Part 11 of the Practice Direction. Section 11.1.1 expressly recognizes that a document may contain both relevant and non-relevant information and permits the filing party to redact information it reasonably believes is not relevant to the proceeding.

However, in the interests of regulatory efficiency CNPI is prepared to file the complete, unredacted FortisOntario Financial Statements, provided that the document is treated in confidence in its entirety and disclosed only in accordance with the OEB's Declaration and Undertaking process, as was the case in *Oshawa PUC Networks Inc.*, EB-2025-0014.

CNPI's decision not to seek Part 11 redactions at this time must not be understood as:

- a) an admission that every item contained in the FortisOntario Financial Statements is relevant to an issue in this proceeding;
- b) an agreement that information concerning every FortisOntario affiliate, business or transaction is properly within the scope of this application;
- c) an agreement that every item in the statements may properly be relied upon in submissions concerning CNPI's distribution revenue requirement; or
- d) a waiver of CNPI's right to object to the relevance, admissibility, use or weight of particular information if a party subsequently seeks to rely upon that information.

Accordingly, if it becomes necessary, CNPI reserves the right to address the relevance of particular information in responding to further discovery, during the evidentiary phase of the proceeding, or in final argument.

2-Staff-46 - Basis for confidential treatment

CNPI requests confidential treatment for the pricing and vendor information in the BESS quote (attachment 2-Staff-46 b). CNPI believes the information constitutes unit pricing of a third party, considered under the Practice Direction Appendix B as information that will presumptively be considered confidential. CNPI has provided a redacted copy of the quote with the interrogatory responses, and will provide an unredacted confidential copy for OEB access.

4-Staff-58 - Basis for confidential treatment

CNPI is requesting confidential treatment for the vendor names in response to 4-Staff-58. CNPI believes that the disclosure of the names of the vendors, used together with the cost data also provided in the same table, could potentially harm the vendors' competitive position.

CNPI has redacted the vendor names in the response in the version proposed for the public record. CNPI will provide an unredacted version of the interrogatory responses to the OEB.

4-Staff-59 - Basis for confidential treatment

CNPI is requesting confidential treatment for the quoted pricing for individual regulatory studies included in 4-Staff-59. CNPI believes that the disclosure of the pricing for the individual studies, used together with other information in the application, could potentially harm the vendors' competitive position. The information also constitutes information that could disclose unit pricing of a third party (considered under Appendix B of the Practice Direction).

CNPI has redacted the individual study quotes in the response in the version proposed for the public record. CNPI will provide an unredacted version of the interrogatory responses to the OEB.

6-Staff-79 Basis for confidential treatment

CNPI has proposed redactions to the attachment submitted with its response for 6-Staff-79 (Attachment 2025 Tax Prep). CNPI has redacted personal information as considered in Part 10 of the *Practice Direction* related to the Ontario Co-Operative Education Tax Credits in the 2025 tax filing document (pages 84-85 of the attachment). Without the proposed redactions, the attachment would disclose personal information of the co-op student(s) in question. Accordingly, CNPI proposes that the redacted information on these pages not be made available to any party, including any party that has signed a Declaration and Undertaking.

Additionally, CNPI has redacted its own Business Number throughout the Tax Preparation document, on the basis that it is not relevant to this proceeding (per section 11 of the Practice Direction) and its disclosure could pose a risk to CNPI.

CNPI has also redacted the names, business numbers and financial information of affiliated companies not regulated by the OEB in three sections of the attachment (pages 68-69, 80-82, and 87-89). The business numbers of all affiliates are redacted on the basis that they are not relevant to the proceeding, and disclosure of the Business Numbers and other financial information would pose a risk to these affiliated companies. CNPI proposes that this information should be kept confidential from the public record, but may be provided to parties that sign a declaration and undertaking.

CNPI has provided a redacted version of the attachment with its interrogatory responses and will provide an unredacted version, marked "confidential" to OEB Staff.

8-Staff-88 - Basis for confidential treatment

CNPI has proposed redactions to the letter included as Attachment 8-Staff-88, as the letter includes information that could be used to disclose load profiles, energy use and billing information of a specific customer, which is aligned with the presumptive confidential information included in Appendix B of the Practice Direction.

CNPI has provided a redacted version of the letter with its interrogatory responses.

8.0-VECC-38 - Basis for confidential treatment

CNPI requests confidential treatment for the table in response to 8-VECC-38. CNPI believes the information requested meets the criteria in Appendix B of the Practice Direction, namely the response provides information that would disclose billing information of a specific customer that is not personal information. CNPI has redacted the table included with 8.0-VECC-38, and will submit the unredacted version to the OEB.

Documents filed

CNPI is filing:

1. This public cover letter and request for confidential treatment,
2. the FortisOntario Inc. Financial Statements for the year ended December 31, 2025, marked “Confidential”, and
3. An unredacted Interrogatory response document marked “Confidential” with the remaining items above.

The confidential documents are being provided to the OEB and will be provided, subject to the OEB’s determination of this request, to representatives of parties who have executed and filed the OEB’s Declaration and Undertaking.

A non-confidential description of the FortisOntario Inc. Financial Statements is included in response to 1-SEC-3, and redacted versions of the other subject interrogatory responses are included in a redacted interrogatory response document.

As required by the *Practice Direction*, please also see the table below which outlines CNPI’s confidentiality requests.

IRR Reference	Pages/references Redacted	Presumptive Confidentiality?	Other Basis for Confidentiality
1-Staff-3	N/A- document filed in confidence only. No Redacted version provided. Document is described in interrogatory response.	Yes- item 5 (non public financial statements of an unregulated affiliate...)	Information that could cause potential harm, specifically prejudice to the company's competitive position.
2-Staff-46	Attachment 2-Staff-46 Vendor Name and Pricing	Yes -item 1 discloses unit pricing of a third party	Information that could cause potential harm, specifically prejudice to the company's competitive position.
4-Staff-58	Table in 4-Staff-58: Vendor Names	no	Information that could cause potential harm, specifically prejudice to the company's competitive position.

IRR Reference	Pages/references Redacted	Presumptive Confidentiality?	Other Basis for Confidentiality
4-Staff-59	Some of Table in 4-Staff-59: Quote amounts for Consulting Studies	Yes -item 1 discloses pricing of a third party	Information that could cause potential harm, specifically prejudice to the company's competitive position.
6-Staff-79	Attachment 6-Staff-79 Tax Prep 2025, pages 84-85	Yes/ Personal Information	N/A
6-Staff-79	Throughout Attachment 6-Staff-79 Tax Prep 2025 – Business Number	No	Disclosure of business number could disadvantage CNPI an could produce a significant loss.
6-Staff-79	Attachment 6-Staff-79 Tax Prep 2025 – Pages 68-69. 80-82 and 87-89: Names, Business Numbers and Financial Information of Non-Regulated and Out of Province Affiliates	No	Information is not relevant to this proceeding and its disclosure could disadvantage the affiliates in question.
8-Staff-88	Attachment 8-Staff-88- Customer Identifying Information	Yes- item 3 could disclose load profiles, energy use, billing information of a specific customer	
8-VECC-38	Table in 8-VECC-38: specific bill impacts that could disclose billing information	Yes- item 3 could disclose load profiles, energy use, billing information of a specific customer	

For all these reasons, CNPI respectfully requests that the OEB grant confidential treatment of the above.

Yours truly,

**Oana
Stefan**

Digitally signed by
Oana Stefan
Date: 2026.09.04
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cc: All parties in EB-2026-0029

¹ *Oshawa PUC Networks Inc.*, EB-2025-0014, *Decision and Order on Confidentiality*, October 27, 2025, p. 3, item 14; see also *Oshawa PUC Networks Inc.*, *Response to Decision and Procedural Order No. 5 and Confidentiality Request*, October 22, 2025, p. 2.