

YEC-AEY-1**Reference:** Overall Revenue Requirement**Issue/Sub-Issue:** Requested Rate Increases and Revenue Requirement**Request:**

- (a) Please provide Schedule 8.1 for 2013-2017 without 2016-2017 GRA, i.e. forecast Return on Equity (ROE), equity ratios and Rate Base forecast for 2016-2017 years without the effects of a GRA application.

Response:

- (a) Without the effects of the submitted 2016-2017 GRA Application, Return on Rate Base for 2016-2017 would be as follows:

	<u>Mid Year Balance</u>	<u>Ratio</u>	<u>Mid Year Rate Base</u>	<u>Mid Year Cost Rate</u>	<u>Return</u>
<u>2016 Test Period</u>					
Long-Term Debt	59,240	60.10%	59,657	5.49%	3,273
Common Stock	38,425	38.98%	38,696	4.50%	1,742
No Cost Capital	912	0.92%	918	0.00%	-
Total	<u>98,577</u>	<u>100.0%</u>	<u>99,272</u>	<u>5.05%</u>	<u>5,016</u>
<u>2017 Test Period</u>					
Long-Term Debt	63,525	59.80%	63,201	5.38%	3,401
Common Stock	41,282	38.86%	41,071	2.79%	1,146
No Cost Capital	1,424	1.34%	1,416	0.00%	-
Total	<u>106,231</u>	<u>100.0%</u>	<u>105,688</u>	<u>4.30%</u>	<u>4,547</u>

2013-2015 would be unchanged from the actuals provided in the Application.

YEC-AEY-2

Reference: Section 2 – Sales and Revenue

Issue/Sub-Issue: Sales Forecast

Request:

- (a) Please provide a table with comparison of AEY's forecast (AEY internal and GRA) and actual sales by rate class and by rate zone (Hydro, Large Diesel, Small Diesel and Old Crow) for 2011, 2012, 2013, 2014 and 2015.
- (b) Please provide the actual Use Per Customer by customer class for the last 5 years.

Response:

- (a) Please refer to YEC-AEY-2(a) Attachment 1. Please note that 2011 and 2012 are non-GRA years, therefore, forecast information is not available.
- (b) Please refer to the table below.

Actual UPC by Customer Class (MWh per customer)

	2011	2012	2013	2014	2015
Residential	10.51	10.85	10.48	10.22	10.16
Commercial	54.29	56.16	54.60	52.66	51.99

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Forecast and Actual Sales by Rate Zone (MWh) ¹

Residential	2011		2012		2013		2014		2015	
	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual
Hydro Rate Zone	N/A	134,500	N/A	138,117	136,362	141,236	142,204	140,447	144,642	141,038
Large Diesel Rate Zone	N/A	6,577	N/A	6,488	6,048	6,570	6,328	6,413	6,439	6,160
Small Diesel Rate Zone	N/A	1,303	N/A	1,344	1,272	1,379	1,328	1,339	1,351	1,308
Old Crow Rate Zone	N/A	1,108	N/A	1,058	1,036	1,113	1,090	1,147	1,108	1,148
Total Residential Sales	N/A	143,488	N/A	147,008	144,718	150,297	150,950	149,345	153,540	149,653

Commercial	2011		2012		2013		2014		2015	
	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual
Hydro Rate Zone	N/A	142,755	N/A	146,641	145,448	149,990	152,288	146,188	155,826	145,737
Large Diesel Rate Zone	N/A	6,611	N/A	7,165	6,759	7,301	7,179	7,589	7,284	7,579
Small Diesel Rate Zone	N/A	2,250	N/A	2,157	1,876	2,213	1,956	2,072	1,989	2,077
Old Crow Rate Zone	N/A	838	N/A	887	844	907	878	855	891	901
Total Commercial Sales	N/A	152,454	N/A	156,851	154,928	160,412	162,301	156,703	165,990	156,294

Lights	2011		2012		2013		2014		2015	
	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual
Total Lights Sales ²	N/A	4,239	N/A	4,278	4,279	4,292	4,334	4,356	4,388	4,405

Note 1: Based on billed data

Note 2: Forecast data for lights is not available by zone.

YEC-AEY-3

Reference: Section 2 – Sales and Revenue

Issue/Sub-Issue: Residential Sales Forecast

Request:

- (a) Please provide details of the residential customer forecast for 2016 and 2017. Please include a list of “all known residential property developments” (page 2-6, line 3) included in the forecast as well as the estimated additional number of customers for each development area.
- (b) Please provide actual (2011-2015) and forecast (2016-2017) sales by month for each test year and rate zone (Hydro, Large Diesel, Small Diesel and Old Crow) in an excel file.

Response:

- (a) Details of the residential customer forecast with all known residential property developments are provided in YEC-AEY-3(a) Attachment 1.
- (b) Please refer to YEC-AEY-3(b) Attachment 1 for Residential sales by month by rate zone for the years 2011 to 2017.

**ATCO Electric Yukon
2016 - 2017 General Rate Application**

Residential Customer Forecast by Community

Communities	2016	2017
Carmacks	237	240
Carcross	261	265
Haines Junction	406	412
Teslin	279	280
Upper Liard	51	51
Destruction Bay	98	96
Whitehorse (incl. Takhini & Deep Creek)	11,471	11,652
Beaver Creek	69	67
Watson Lake	591	583
Old Crow	153	157
Keno City	40	40
Stewart Crossing	14	14
Lower Post B.C.	63	65
Ross River	174	173
Pelly Crossing	161	164
Swift River	2	2
Tagish	339	336
Marsh Lake	440	442
Minto Landing	0	0
TOTAL Residential	14,851	15,039

Known Residential Property Developments

Projects	Customer Adds	
	2016	2017
303 Alexander Development	5	
Brookside Place	10	8
Ingram Subdivision	5	
Whistle Bend Stage 2 & 3	50	35
Taranhe Development		21
Bellingham Development	10	
Iskoot Development		15
Chakawana Development	8	8
Other Customer Adds	54	130
Total Adds	142	217

ATCO Electric Yukon
Residential Sales (MWh) by Rate Zone

Hydro Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	16,897	13,265	14,626	11,210	10,426	8,653	8,025	7,693	8,787	9,858	11,406	13,655	134,500
2012	16,437	14,137	13,323	11,090	10,060	9,326	8,544	8,309	8,557	9,883	12,686	15,764	138,117
2013	18,954	14,416	13,408	13,584	10,558	9,293	8,347	8,145	8,287	9,734	11,782	14,728	141,236
2014	18,539	13,704	15,237	12,011	10,618	9,028	8,696	7,518	9,396	9,998	11,624	14,078	140,447
2015	18,059	15,861	13,388	12,290	10,005	8,317	8,231	7,876	9,666	10,374	12,263	14,708	141,038
2016 F	17,920	13,915	13,414	13,112	10,634	8,593	8,222	7,624	9,521	10,701	12,724	15,153	141,533
2017 F	18,505	15,340	15,110	13,236	10,736	8,676	8,302	7,700	9,619	10,818	12,870	15,332	146,244

Large Diesel Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	820	624	692	574	490	434	386	405	462	476	559	653	6,577
2012	808	658	618	549	501	434	413	404	384	486	544	690	6,488
2013	833	634	636	582	496	466	407	423	372	463	528	729	6,570
2014	767	640	669	563	492	407	410	365	403	475	512	711	6,413
2015	768	630	575	510	445	367	385	363	440	469	556	652	6,160
2016 F	768	616	589	527	464	369	383	353	421	466	561	646	6,164
2017 F	726	613	620	510	450	358	372	343	410	454	547	631	6,035

Small Diesel Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	148	130	122	114	91	83	83	83	88	97	117	147	1,303
2012	162	133	131	99	91	98	83	89	86	99	121	153	1,344
2013	168	143	122	122	99	99	88	89	89	101	121	138	1,379
2014	175	150	130	103	109	87	91	75	94	81	118	125	1,339
2015	176	128	111	113	92	82	87	78	103	85	123	130	1,308
2016 F	153	115	124	113	92	80	82	71	96	83	121	128	1,256
2017 F	149	120	130	109	88	77	79	68	92	80	117	124	1,232

Old Crow Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	147	106	94	121	96	64	76	64	73	72	80	114	1,108
2012	110	104	119	94	80	81	61	83	49	72	92	112	1,058
2013	119	130	105	97	87	90	61	67	70	87	98	103	1,113
2014	142	102	119	104	102	70	89	61	52	89	98	117	1,147
2015	146	121	132	116	79	64	74	63	80	79	92	101	1,148
2016 F	128	109	109	122	85	69	76	65	83	84	98	106	1,134
2017 F	135	120	122	125	88	71	78	67	85	86	100	108	1,183

Total - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	18,012	14,125	15,534	12,018	11,103	9,234	8,570	8,246	9,411	10,503	12,162	14,569	143,488
2012	17,518	15,032	14,189	11,833	10,732	9,939	9,100	8,885	9,076	10,541	13,443	16,719	147,008
2013	20,074	15,323	14,270	14,384	11,240	9,948	8,903	8,724	8,818	10,386	12,529	15,698	150,297
2014	19,623	14,595	16,156	12,780	11,321	9,592	9,286	8,020	9,945	10,644	12,351	15,031	149,345
2015	19,149	16,740	14,205	13,029	10,621	8,830	8,777	8,381	10,289	11,008	13,034	15,591	149,653
2016 F	18,968	14,755	14,236	13,874	11,275	9,111	8,763	8,113	10,121	11,335	13,504	16,033	150,087
2017 F	19,515	16,192	15,982	13,980	11,361	9,181	8,831	8,178	10,206	11,439	13,633	16,195	154,694

YEC-AEY-4

Reference: Section 2 – Sales and Revenue

Issue/Sub-Issue: Commercial Sales Forecast

Request:

- (a) Please provide the details of the commercial customer forecast for 2016 and 2017. Please include a list of the three new large commercial customers with the forecast load for each customer for each test year. Please also provide for each year (2011-2017) the number of new commercial customers in Whitehorse and the average UPC each year for these new customers.
- (b) Please provide actual (2011-2015) and forecast (2016-2017) sales by month for each test year and rate zone (Hydro, Large Diesel, Small Diesel and Old Crow) in an excel file.

Response:

- (a) Please refer to YEC-AEY-4(a) Attachment 1 for details of the forecast load for the three large customers. For privacy reasons, the three large commercial customers have been labelled as Customer #1, Customer #2, and Customer #3.
- (b) Please refer to YEC-AEY-4(b) Attachment 1 for Commercial sales by month by rate zone for the years 2011 to 2017.

ATCO Electric Yukon
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Table 1:
Commercial Customer Forecast (Annual Average)

Community	2016	2017
Carmacks	70	71
Carcross	70	72
Haines Junction	139	138
Teslin	70	74
Upper Liard	14	16
Destruction Bay	46	43
Whitehorse (incl. Takhini & Deep Creek)	2143	2171
Beaver Creek	46	49
Watson Lake	174	175
Old Crow	42	44
Keno City	13	13
Stewart Crossing	13	12
Lower Post B.C.	15	17
Ross River	43	41
Pelly Crossing	30	33
Swift River	13	15
Tagish	26	27
Marsh Lake	26	27
Minto Landing	3	5
Total	2,998	3,039

Note: Whitehorse customer forecast includes 3 new large commercial customers

Table 2:
Forecast Monthly Load (kW) for 3 Large Commercial Customers

Community	Customer	2016	2017
Whitehorse	Customer #1	226	
Whitehorse	Customer #2	225	
Whitehorse	Customer #3		200

Table 3:
UPC for New Commercial Customers in Whitehorse

Community	2016	2017
Whitehorse		
Customers (Annual Average)	18	28
Avg UPC (kWh)	60,759	61,209

ATCO Electric Yukon
Commercial Sales (MWh) by Rate Zone

Hydro Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	15,263	12,316	13,877	11,825	11,360	10,546	10,410	10,269	10,712	11,075	12,068	13,033	142,755
2012	15,677	13,178	13,063	12,764	11,533	10,991	10,836	10,520	10,157	11,438	12,490	13,993	146,641
2013	16,395	13,322	13,445	13,843	11,270	11,435	11,357	11,489	10,469	11,341	12,220	13,405	149,990
2014	15,780	13,144	13,760	12,683	11,308	10,725	11,100	10,040	11,143	10,582	12,798	13,125	146,188
2015	16,193	13,770	13,188	12,634	10,980	10,224	11,027	10,026	11,198	10,948	12,401	13,147	145,737
2016 F	15,433	13,195	12,936	12,737	11,048	10,115	10,778	9,632	10,931	10,878	12,415	13,208	143,306
2017 F	15,533	13,720	13,620	12,730	11,045	10,133	10,775	9,632	10,869	10,810	12,321	13,095	144,284

Large Diesel Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	703	575	646	538	512	494	477	406	494	527	599	641	6,611
2012	782	633	666	587	565	558	494	533	607	374	661	707	7,165
2013	792	675	703	658	586	553	529	553	482	519	572	679	7,301
2014	784	664	704	641	634	525	597	560	552	577	603	748	7,589
2015	815	683	646	626	622	507	606	564	588	568	670	684	7,579
2016 F	808	689	696	625	601	475	559	528	554	545	678	704	7,461
2017 F	823	704	711	639	615	486	573	540	567	559	697	724	7,638

Small Diesel Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	224	175	193	184	212	176	181	197	192	163	168	184	2,250
2012	231	179	184	164	152	195	170	202	175	161	172	174	2,157
2013	226	193	161	177	171	161	235	201	192	165	160	171	2,213
2014	226	181	170	164	148	152	153	151	188	166	184	187	2,072
2015	220	179	183	175	154	142	175	146	193	140	179	192	2,077
2016 F	230	169	187	175	153	135	164	138	184	135	181	192	2,042
2017 F	230	167	184	172	151	133	162	138	183	136	181	193	2,030

Old Crow Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	87	80	73	73	73	62	62	55	61	59	69	83	838
2012	82	74	96	81	65	74	52	71	50	65	65	111	887
2013	91	110	71	79	73	77	61	59	71	60	72	82	907
2014	93	72	89	75	79	57	83	45	51	69	73	69	855
2015	107	78	86	82	66	60	71	54	76	56	73	92	901
2016 F	106	90	93	81	64	58	71	54	77	56	73	93	916
2017 F	107	91	96	84	66	59	73	55	79	56	73	93	932

Total - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	16,277	13,145	14,790	12,621	12,156	11,279	11,129	10,928	11,460	11,824	12,904	13,942	152,454
2012	16,772	14,064	14,009	13,595	12,315	11,817	11,552	11,327	10,989	12,038	13,389	14,985	156,851
2013	17,503	14,300	14,381	14,756	12,101	12,227	12,181	12,303	11,215	12,085	13,023	14,337	160,412
2014	16,882	14,060	14,724	13,563	12,169	11,459	11,934	10,797	11,935	11,395	13,657	14,129	156,703
2015	17,336	14,710	14,102	13,518	11,823	10,933	11,879	10,789	12,055	11,711	13,323	14,115	156,294
2016 F	16,577	14,144	13,912	13,618	11,866	10,783	11,572	10,351	11,746	11,614	13,346	14,196	153,725
2017 F	16,694	14,682	14,612	13,624	11,877	10,811	11,582	10,365	11,698	11,561	13,272	14,105	154,883

YEC-AEY-5**Reference:** Section 2 – Sales and Revenue**Issue/Sub-Issue:** Lighting Sales Forecast**Request:**

- (a) Please provide the forecast method for streetlight sales, including average usage per light for each lighting type (kW.h/year/light type) and number of lights by lighting type and by community.
- (b) Please provide actual (2011-2015) and forecast (2016-2017) sales by month for each test year and rate zone (Hydro, Large Diesel, Small Diesel and Old Crow) in excel file.

Response:

- (a) The methodology for forecasting streetlight energy sales is based on the average monthly Use Per Light (kWh) multiplied by the number of streetlights. Please refer to the table below for the average monthly Use Per Light (kWh) and Number of Streetlights for the forecast period. Please note that the forecast number of lights by community is not available.

Rate	Light Type	Use Per Light (kWh)		Number of Lights (Annual Average)	
		2016	2017	2016	2017
6120	250W	97	97	13	9
6130	400W	157	157	0	0
6140	100W	40	40	3235	3227
6180	250W	101	101	1345	1384
6190	400W	158	158	21	21
6360	150W	59	59	508	549
6420	51W	18	18	15	45
6580	250W	101	101	96	92
6590	400W	158	158	53	53
6640	70W	27	27	109	117
6720	250W	97	97	32	32
6780	250W	101	101	15	15
6790	400W	158	158	15	15

- (b) Please refer to YEC-AEY-5(b) Attachment 1 for the sales by month for each rate zone. The lighting forecast is created by rate code and not by rate zone as all the rate zones share the same rate.

ATCO Electric Yukon
Lighting Sales (MWh) by Rate Zone

Hydro Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	318	318	318	317	318	318	314	319	330	318	318	317	3,821
2012	318	336	322	321	321	321	321	320	321	320	320	319	3,861
2013	319	320	321	322	320	337	323	322	322	322	321	322	3,871
2014	327	326	327	328	328	327	328	327	329	329	328	328	3,934
2015	330	329	331	330	330	333	332	332	332	332	332	332	3,975
2016F	Not Available												
2017F	Not Available												

Large Diesel Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	22	22	22	22	23	22	22	22	22	22	22	22	268
2012	22	22	22	22	22	22	22	22	22	22	22	22	267
2013	22	22	24	23	23	23	23	23	23	23	23	23	272
2014	23	23	23	23	23	23	23	23	23	23	23	23	272
2015	23	23	23	23	23	22	22	22	22	22	22	22	269
2016F	Not Available												
2017F	Not Available												

Small Diesel Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	10	10	10	10	10	10	10	10	10	10	10	10	124
2012	10	10	10	10	10	10	10	10	10	10	10	10	124
2013	10	10	10	10	10	10	10	10	10	10	10	10	124
2014	10	10	10	10	10	10	10	10	10	10	10	10	124
2015	11	10	11	10	12	11	11	11	11	11	11	11	132
2016F	Not Available												
2017F	Not Available												

Old Crow Rate Zone - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	2	2	2	2	2	2	2	2	2	2	2	2	25
2012	2	2	2	2	2	2	2	2	2	2	2	2	25
2013	2	2	2	2	2	2	2	2	2	2	2	2	25
2014	2	2	2	2	2	2	2	2	2	2	2	2	27
2015	2	2	2	2	2	2	2	2	2	2	2	2	29
2016F	Not Available												
2017F	Not Available												

Total - Billed Sales

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2011	353	352	352	351	353	352	349	353	365	352	352	352	4,239
2012	353	371	357	356	356	356	355	355	355	355	355	354	4,278
2013	354	355	357	357	355	372	358	357	357	357	356	357	4,292
2014	363	361	363	363	363	363	363	362	364	365	363	363	4,356
2015	367	364	367	364	368	368	368	368	368	368	368	368	4,405
2016F	366	376	368	369	369	370	369	370	370	370	370	371	4,437
2017F	371	372	372	372	373	373	373	374	374	375	375	376	4,480

YEC-AEY-6

Reference: Section 2 – Sales and Revenue

Issue/Sub-Issue: Industrial Sales Forecast

Request:

- (a) Please provide any update regarding Whitehorse Copper Tailings (WHCT). Is this potential industrial load expected to require service within the next two to five years? Is there any updated information regarding potential energy requirements?

Response:

- (a) There are no potential industrial loads expected to require service within the GRA test years.

YEC-AEY-7

Reference: Section 2 – Sales and Revenue

Issue/Sub-Issue: AEY/YEC Retail Revenue

Request:

- (a) Please provide details of the AEY revenue forecast calculation by rate class for each test year, including assumed average rate per kW.h, assumed sales and revenue by rate blocks for each rate class and assumed sales and revenue by government and non-government customer type for each rate class.

Response:

- (a) Please refer to YEC-AEY-7(a) Attachment 1 for the details of the revenue forecast calculation.

RESIDENTIAL AND COMMERCIAL RATES

(Applies to 2016 and 2017 Revenue on Existing Rates)

Existing Rates	Customer Charge	Energy \$/kWh Block 1	Energy \$/kWh Block 2	Energy \$/kWh Block 3	Energy \$/kWh Block 4	Demand Charge per kW
1160 - Res-Hydro Non-Govt	\$14.65	\$0.1214	\$0.1282	\$0.1399		\$0
1180 - Res-Hydro Govt	\$18.47	\$0.1647	\$0.1747	\$0.1885		\$0
1260 - Res-Small Diesel Non-Govt	\$14.65	\$0.1214	\$0.1282	\$0.1399		\$0
1280 - Res-Small Diesel Govt	\$18.47	\$0.1647	\$0.1747	\$0.1885		\$0
1360 - Res-Large Diesel Non-Govt	\$14.65	\$0.1214	\$0.1282	\$0.1399		\$0
1380 - Res-Large Diesel Govt	\$18.47	\$0.1647	\$0.1747	\$0.1885		\$0
1460 - Res-Old Crow Diesel Non-Govt	\$14.65	\$0.1214	\$0.1282	\$0.3077		\$0
1480 - Res-Old Crow Diesel Govt	\$18.47	\$0.1647	\$0.1747	\$0.4145		\$0
2160 - Com-Hydro Non-Govt	\$0	\$0.1000	\$0.1288	\$0.1568	\$0.1286	\$7.39
2170 - Com-Hydro Govt-Muni	\$0	\$0.1000	\$0.1288	\$0.1568	\$0.1286	\$7.39
2180 - Com-Hydro Govt-Fed	\$0	\$0.1381	\$0.1500	\$0.2000	\$0.1286	\$12.31
2260 - Com-Small Diesel Non-govt	\$0	\$0.1000	\$0.1288	\$0.1568	\$0.1522	\$7.39
2280 - Com-Small Diesel Govt-Fed	\$0	\$0.1381	\$0.1500	\$0.2000	\$0.1522	\$12.31
2360 - Com-Large Diesel Non-Govt	\$0	\$0.1000	\$0.1288	\$0.1568	\$0.1286	\$7.39
2370 - Com-Large Diesel Govt-Muni	\$0	\$0.1000	\$0.1288	\$0.1568	\$0.1286	\$7.39
2380 - Com-Large Diesel Govt-Federal	\$0	\$0.1381	\$0.1500	\$0.2000	\$0.1286	\$12.31
2460 - Com-Old Crow Diesel Non-Govt	\$0	\$0.1000	\$0.1288	\$0.1568	\$0.3172	\$7.39
2480 - Com-Old Crow Diesel Govt-Fed	\$0	\$0.1381	\$0.1500	\$0.2000	\$0.3172	\$12.31

**RESIDENTIAL AND COMMERCIAL 2016 BILLING DETERMINANTS
& REVENUE ON EXISTING RATES**

2016 Billing Determinants	#Cust Billed in the Year	kWh Energy Block 1	kWh Energy Block 2	kWh Energy Block 3	kWh Energy Block 4	kWh Energy Total Sales	kW Total Demand
1160 - Res-Hydro Non-Govt	163,619	107,244,691	26,150,458	3,452,174		136,847,323	
1180 - Res-Hydro Govt	2,256	1,276,827	463,786	61,841		1,802,454	
1260 - Res-Small Diesel Non-Govt	1,787	872,432	139,434	16,566		1,028,431	
1280 - Res-Small Diesel Govt	238	161,291	49,551	4,117		214,959	
1360 - Res-Large Diesel Non-Govt	8,074	4,976,404	875,831	67,869		5,920,103	
1380 - Res-Large Diesel Govt	400	184,380	36,354	1,382		222,115	
1460 - Res-Old Crow Diesel Non-Govt	1,713	889,058	63,368	3,519		955,945	
1480 - Res-Old Crow Diesel Govt	125	73,111	27,595	19,457		120,163	
Total - Residential		115,678,193	27,806,376	3,626,924		147,111,494	
2160 - Com-Hydro Non-Govt	24,980	27,456,647	32,282,505	3,718,277	19,117,686	82,575,115	388,894
2170 - Com-Hydro Govt-Muni	2,124	1,952,153	4,105,588	719,019	7,000,677	13,777,438	54,374
2180 - Com-Hydro Govt-Fed	4,659	5,005,590	12,093,937	2,551,223	25,721,071	45,371,820	152,690
2260 - Com-Small Diesel Non-govt	721	732,883	617,660	1,073	0	1,351,616	6,920
2280 - Com-Small Diesel Govt-Fed	543	419,430	271,112	400	0	690,942	4,685
2360 - Com-Large Diesel Non-Govt	1,805	1,653,029	1,816,195	204,238	767,919	4,441,381	19,049
2370 - Com-Large Diesel Govt-Muni	196	264,347	486,673	40,962	205,427	997,409	4,466
2380 - Com-Large Diesel Govt-Federal	445	577,695	1,013,479	126,729	342,587	2,060,490	8,934
2460 - Com-Old Crow Diesel Non-Govt	268	220,115	253,716	263	0	474,095	2,250
2480 - Com-Old Crow Diesel Govt-Fed	236	202,278	244,436	211	0	446,925	2,577
Total - Commercial		38,484,166	53,185,303	7,362,395	53,155,367	152,187,231	644,838

2016 Revenue on Existing Rates	Customer Revenue	Energy Revenue Block 1	Energy Revenue Block 2	Energy Revenue Block 3	Energy Revenue Block 4	Total Energy Revenue	Demand Charge	Total Revenue
1160 - Res-Hydro Non-Govt	\$2,397,019	\$13,019,506	\$3,352,489	\$482,959		\$16,854,953		\$19,251,973
1180 - Res-Hydro Govt	\$41,670	\$210,293	\$81,023	\$11,657		\$302,974		\$344,644
1260 - Res-Small Diesel Non-Govt	\$26,181	\$105,913	\$17,875	\$2,318		\$126,106		\$152,287
1280 - Res-Small Diesel Govt	\$4,394	\$26,565	\$8,657	\$776		\$35,997		\$40,392
1360 - Res-Large Diesel Non-Govt	\$118,284	\$604,135	\$112,281	\$9,495		\$725,912		\$844,196
1380 - Res-Large Diesel Govt	\$7,388	\$30,367	\$6,351	\$260		\$36,979		\$44,366
1460 - Res-Old Crow Diesel Non-Govt	\$25,089	\$107,932	\$8,124	\$1,083		\$117,138		\$142,228
1480 - Res-Old Crow Diesel Govt	\$2,316	\$12,041	\$4,821	\$8,065		\$24,927		\$27,243
Total - Residential	2,622,342	14,116,753	3,591,621	516,613		18,224,987		\$20,847,329
2160 - Com-Hydro Non-Govt		\$2,745,665	\$4,157,987	\$583,026	\$2,458,534	\$9,945,212	\$2,873,925	\$12,819,136
2170 - Com-Hydro Govt-Muni		\$195,215	\$528,800	\$112,742	\$900,287	\$1,737,044	\$401,823	\$2,138,867
2180 - Com-Hydro Govt-Fed		\$691,272	\$1,814,091	\$510,245	\$3,307,730	\$6,323,337	\$1,879,618	\$8,202,955
2260 - Com-Small Diesel Non-govt		\$73,288	\$79,555	\$168	\$0	\$153,011	\$51,139	\$204,150
2280 - Com-Small Diesel Govt-Fed		\$57,923	\$40,667	\$80	\$0	\$98,670	\$57,670	\$156,340
2360 - Com-Large Diesel Non-Govt		\$165,303	\$233,926	\$32,024	\$98,754	\$530,008	\$140,770	\$670,777
2370 - Com-Large Diesel Govt-Muni		\$26,435	\$62,684	\$6,423	\$26,418	\$121,959	\$33,001	\$154,960
2380 - Com-Large Diesel Govt-Federal		\$79,780	\$152,022	\$25,346	\$44,057	\$301,204	\$109,978	\$411,182
2460 - Com-Old Crow Diesel Non-Govt		\$22,012	\$32,679	\$41	\$0	\$54,731	\$16,627	\$71,358
2480 - Com-Old Crow Diesel Govt-Fed		\$27,935	\$36,665	\$42	\$0	\$64,642	\$31,722	\$96,364
Total - Commercial	\$0	\$4,084,827	\$7,139,074	\$1,270,137	\$6,835,780	\$19,329,818	\$5,596,272	\$24,926,090

**RESIDENTIAL AND COMMERCIAL 2017 BILLING DETERMINANTS
& REVENUE ON EXISTING RATES**

2017 Billing Determinants	#Cust Billed in the Year	kWh Energy Block 1	kWh Energy Block 2	kWh Energy Block 3	kWh Energy Block 4	kWh Energy Total Sales	kW Total Demand
1160 - Res-Hydro Non-Govt	165,921	109,994,493	27,649,213	3,755,798		141,399,503	
1180 - Res-Hydro Govt	2,288	1,311,792	484,723	65,897		1,862,412	
1260 - Res-Small Diesel Non-Govt	1,757	851,839	139,414	16,792		1,008,046	
1280 - Res-Small Diesel Govt	234	157,053	49,406	4,240		210,698	
1360 - Res-Large Diesel Non-Govt	7,990	4,855,925	870,682	69,696		5,796,303	
1380 - Res-Large Diesel Govt	396	180,660	35,411	1,399		217,470	
1460 - Res-Old Crow Diesel Non-Govt	1,751	926,229	67,648	3,699		997,576	
1480 - Res-Old Crow Diesel Govt	128	76,068	28,649	20,679		125,396	
Total - Residential		118,354,058	29,325,146	3,938,200		151,617,405	
2160 - Com-Hydro Non-Govt	25,308	27,581,610	32,560,040	3,745,857	19,251,628	83,139,136	386,177
2170 - Com-Hydro Govt-Muni	2,152	1,961,858	4,131,035	723,729	7,054,922	13,871,543	52,977
2180 - Com-Hydro Govt-Fed	4,720	5,035,056	12,179,591	2,567,628	25,899,453	45,681,728	151,835
2260 - Com-Small Diesel Non-govt	727	725,882	616,873	1,025	0	1,343,780	6,857
2280 - Com-Small Diesel Govt-Fed	546	415,325	271,134	478	0	686,937	4,542
2360 - Com-Large Diesel Non-Govt	1,835	1,686,288	1,864,872	209,696	784,860	4,545,714	20,494
2370 - Com-Large Diesel Govt-Muni	199	268,616	495,224	42,597	214,402	1,020,839	4,163
2380 - Com-Large Diesel Govt-Federal	452	590,156	1,042,091	130,207	346,439	2,108,893	9,181
2460 - Com-Old Crow Diesel Non-Govt	278	223,338	258,826	238	0	482,402	2,276
2480 - Com-Old Crow Diesel Govt-Fed	245	205,061	249,488	207	0	454,756	2,654
Total - Commercial		38,693,190	53,669,175	7,421,662	53,551,703	153,335,730	641,155

2017 Revenue on Existing Rates	Customer Revenue	Energy Revenue Block 1	Energy Revenue Block 2	Energy Revenue Block 3	Energy Revenue Block 4	Total Energy Revenue	Demand Charge	Total Revenue
1160 - Res-Hydro Non-Govt	\$2,430,743	\$13,353,331	\$3,544,629	\$525,436		\$17,423,397		\$19,854,139
1180 - Res-Hydro Govt	\$42,256	\$216,052	\$84,681	\$12,422		\$313,155		\$355,411
1260 - Res-Small Diesel Non-Govt	\$25,741	\$103,413	\$17,873	\$2,349		\$123,635		\$149,376
1280 - Res-Small Diesel Govt	\$4,321	\$25,867	\$8,631	\$799		\$35,297		\$39,618
1360 - Res-Large Diesel Non-Govt	\$117,056	\$589,509	\$111,621	\$9,751		\$710,881		\$827,937
1380 - Res-Large Diesel Govt	\$7,311	\$29,755	\$6,186	\$264		\$36,205		\$43,516
1460 - Res-Old Crow Diesel Non-Govt	\$25,656	\$112,444	\$8,672	\$1,138		\$122,255		\$147,911
1480 - Res-Old Crow Diesel Govt	\$2,369	\$12,528	\$5,005	\$8,572		\$26,105		\$28,474
Total - Residential	2,655,452	14,442,900	3,787,300	560,730		18,790,930		\$21,446,382
2160 - Com-Hydro Non-Govt	\$2,758,161	\$4,193,733	\$587,350	\$2,475,759	\$10,015,004	\$2,853,845	\$12,868,849	\$12,868,849
2170 - Com-Hydro Govt-Muni	\$196,186	\$532,077	\$113,481	\$907,263	\$1,749,007	\$391,499	\$2,140,505	\$2,140,505
2180 - Com-Hydro Govt-Fed	\$695,341	\$1,826,939	\$513,526	\$3,330,670	\$6,366,475	\$1,869,085	\$8,235,560	\$8,235,560
2260 - Com-Small Diesel Non-govt	\$72,588	\$79,453	\$161	\$0	\$152,202	\$50,672	\$202,874	\$202,874
2280 - Com-Small Diesel Govt-Fed	\$57,356	\$40,670	\$96	\$0	\$98,122	\$55,910	\$154,032	\$154,032
2360 - Com-Large Diesel Non-Govt	\$168,629	\$240,195	\$32,880	\$100,933	\$542,637	\$151,454	\$694,092	\$694,092
2370 - Com-Large Diesel Govt-Muni	\$26,862	\$63,785	\$6,679	\$27,572	\$124,898	\$30,767	\$155,665	\$155,665
2380 - Com-Large Diesel Govt-Federal	\$81,501	\$156,314	\$26,041	\$44,552	\$308,408	\$113,020	\$421,428	\$421,428
2460 - Com-Old Crow Diesel Non-Govt	\$22,334	\$33,337	\$37	\$0	\$55,708	\$16,817	\$72,525	\$72,525
2480 - Com-Old Crow Diesel Govt-Fed	\$28,319	\$37,423	\$41	\$0	\$65,784	\$32,670	\$98,453	\$98,453
Total - Commercial	\$0	\$4,107,276	\$7,203,927	\$1,280,293	\$6,886,749	\$19,478,245	\$5,565,738	\$25,043,983

**LIGHTING 2016 and 2017 RATES, BILLING DETERMINANTS
& REVENUE ON EXISTING RATES**

Street Lights Rates	Watts	Mthly Customer Charge	Mthly Demand		Street Light Revenue 2016	Street Light Revenue 2017	
			Charge per Watt	# Cust Billed in 2016			# Cust Billed in 2017
6420 - LED	51	\$7.83	\$0.0496	180	540	\$1,865	\$5,594
6120 - Mercury Vapor	250	\$7.83	\$0.0496	160	106	\$3,237	\$2,144
6130 - Mercury Vapor	400	\$7.83	\$0.0496	0	0	\$0	\$0
6140 - High Pressure Sodium	100	\$7.83	\$0.0496	38,824	38,719	\$496,559	\$495,210
6180 - High Pressure Sodium	250	\$7.83	\$0.0496	16,138	16,605	\$326,472	\$335,919
6190 - High Pressure Sodium	400	\$7.83	\$0.0496	252	252	\$6,973	\$6,973
6360 - High Pressure Sodium	150	\$7.83	\$0.0496	6,092	6,591	\$93,025	\$100,637
6580 - High Pressure Sodium-High Mast	250	\$9.10	\$0.0496	1,156	1,102	\$24,854	\$23,693
6590 - High Pressure Sodium-High Mast	400	\$9.10	\$0.0496	636	636	\$18,406	\$18,406
6640 - High Pressure Sodium	70	\$7.83	\$0.0496	1,312	1,398	\$14,826	\$15,797
6720 - Mercury Vapor Energy Only	250	\$19.05	\$0.000	384	384	\$7,315	\$7,315
6780 - High Pressure Sodium Energy Only	250	\$19.05	\$0.000	180	180	\$3,429	\$3,429
6790 - High Pressure Sodium Energy Only	400	\$29.13	\$0.000	180	180	\$5,243	\$5,243
Total						\$1,002,203	\$1,020,361

Private Lights Rates	Watts	Mthly Customer Charge	# Cust Billed in 2016	# Cust Billed in 2017	Street Light Revenue 2016	Street Light Revenue 2017
7120 - Mercury Vapor - E&M	175	\$12.15	0	0	\$0	\$0
7130 - Mercury Vapor - Metered	175	\$9.81	50	23	\$491	\$226
7200 - High Pressure Sodium - Regular	250	\$21.35	36	36	\$769	\$769
7220 - High Pressure Sodium - Regular	250	\$16.20	17	31	\$277	\$494
7400 - Mercury Vapor Flood - Regular	400	\$31.32	684	684	\$21,423	\$21,423
7420 - Mercury Vapor Flood - E&M	400	\$21.85	36	36	\$787	\$787
7430 - Mercury Vapor Flood - Metered	400	\$12.63	36	36	\$455	\$455
7500 - High Pressure Sodium - Regular	100	\$14.33	4,772	4,926	\$68,383	\$70,590
7520 - High Pressure Sodium - E&M	100	\$7.95	3,049	2,786	\$24,240	\$22,149
7530 - High Pressure Sodium - Metered	100	\$9.04	67	54	\$606	\$484
Total					\$132,461	\$127,676

YEC-AEY-8

Reference: Section 3 – Purchase Power

Issue/Sub-Issue: Generation and Purchased Power forecast

Request:

- (a) Please provide details of requested Purchase Power Flow Through deferral account, including the following:
- i. Please confirm the balance of this account is zero.
 - ii. Please confirm that the Purchase Power Flow Through deferral account requires a collection mechanism to be implemented and approval by the YUB prior to collecting or refunding any balances.

Response:

- (a) i. Confirmed.
- ii. Confirmed.

YEC-AEY-9

Reference: Section 4 – Fuel Cost

Issue/Sub-Issue: LNG Fuel Deferral Account

Request:

- (a) Is the LNG Fuel Deferral Account intended to operate in a similar manner to the Diesel Fuel Price Variance Account? Please explain.
- (b) Please provide details of the LNG Fuel Deferral Account operation by providing examples:
 - i. For 1 year assuming LNG fuel prices are higher than GRA approved; and
 - ii. For 1 year assuming LNG fuel prices are lower than GRA approved
- (c) Please explain if or how the LNG Fuel Deferral Account is expected to interact with the Diesel Fuel Price Variance Account and Rider F.
- (d) Please describe and provide an example of the proposed collection mechanism.

Response:

- (a-c) AEY is proposing to include LNG price variances within the existing Rider F. The inclusion of LNG price variances will be treated the same as diesel price variances. The inclusion of LNG price variances is meant to track savings or costs related to variance from the approved cost of fuel.

Deferred amounts will be calculated as follows:

1. Total Cost of Fuel will be divided by Total Volume of Diesel Liters Equivalent (DLE) to determine the Effective Fuel Price.
2. The difference between the Effective Fuel Price and the Approved Fuel Price is the price variance.
3. The price variance is multiplied by Total Volume of Fuel for the deferral amount.

Please refer to YEC-AEY-9(b) Attachment 1 for the requested sample calculations.

- (d) Rider F is the proposed collection mechanism. The balance and forecast fuel prices as shown in the Rider F Schedule would incorporate the calculations from part (b) of this response. Please refer to YEC-AEY-9(d) Attachment 1 for the most recent Rider F application.

Please also refer to AEY's response to UCG-AEY-22.

**AEY 2016-2017 General Rate Application
Bi-Fuel Price Deferral Sample Calculation
YEC-AEY-9(b)**

<u>Line</u>	<u>Description</u>	<u>Units</u>	<u>Amount</u>
1	Approved Diesel Price	\$/L	0.7618
Diesel			
2	Actual Diesel Price ¹	\$/L	0.7618
3	Actual Diesel Volume ¹	L	165,000
4	Total Diesel Cost	\$	125,697
LNG			
5	Actual LNG ¹	L	170,000
6	DLE Factor ²		59.1%
7=5*6	Diesel Litres Equivalent	DLE	100,518
8	Actual Cost ¹	\$	100,000
9=8/7	Actual Price	\$/DLE	0.9948
Deferral Calculation			
10	Total Cost of Fuel	\$	225,697
11	Total Volume of Fuel	DLE	265,518
12=10/11	Effective Fuel Price	\$/DLE	0.8500
13=(1-12)*11	Total Fuel Price Deferral Refund / (Collection)	\$	(23,426)

	Diesel		LNG	NG	
	HHV	LHV	HHV	HHV	LHV
Energy Content (MJ/kg)	45.575	42.612	55.206	52.225	47.141
Density (g/gal)	3,206	3,206	1,621		
Density (kg/L)	0.85	0.85	0.43		
Energy Content (MJ/L)	38.6	36.1	23.6		

http://cta.ornl.gov/bedb/appendix_a/Lower_and_Higher_Heating_Values_of_Gas_Liquid_and_Solid_Fuels.pdf

¹ - Assumed actual prices and volumes for purposes of sample calculation

² - DLE Factor determined using energy content, densities, and LHV:HHV ratios from Table 1:

a	LHV Energy Content of Diesel	36.1
b	HHV Energy Content LNG	23.6
c	LNG Converted to NG before combustion, LHV:HHV ratio	90.3%
d	LHV Energy content of LNG converted to NG	21.3
e=d/a	DLE Factor	59.1%

AEY 2016-2017 General Rate Application
Bi-Fuel Price Deferral Sample Calculation
YEC-AEY-9(b)

<u>Line</u>	<u>Description</u>	<u>Units</u>	<u>Amount</u>
1	Approved Diesel Price	\$/L	0.7618
Diesel			
2	Actual Diesel Price ¹	\$/L	0.7618
3	Actual Diesel Volume ¹	L	165,000
4	Total Diesel Cost	\$	125,697
LNG			
5	Actual LNG ¹	L	170,000
6	DLE Factor ²		59.1%
7=5*6	Diesel Litres Equivalent	DLE	100,518
8	Actual Cost ¹	\$	60,000
9=8/7	Actual Price	\$/DLE	0.5969
Deferral Calculation			
10	Total Cost of Fuel	\$	185,697
11	Total Volume of Fuel	DLE	265,518
12=10/11	Effective Fuel Price	\$/DLE	0.6994
13=(1-12)*11	Total Fuel Price Deferral Refund / (Collection)	\$	16,574

	Diesel		LNG	NG	
	HHV	LHV	HHV	HHV	LHV
Energy Content (MJ/kg)	45.575	42.612	55.206	52.225	47.141
Density (g/gal)	3,206	3,206	1,621		
Density (kg/L)	0.85	0.85	0.43		
Energy Content (MJ/L)	38.6	36.1	23.6		

http://cta.ornl.gov/bedb/appendix_a/Lower_and_Higher_Heating_Values_of_Gas_Liquid_and_Solid_Fuels.pdf

¹ - Assumed actual prices and volumes for purposes of sample calculation

² - DLE Factor determined using energy content, densities, and LHV:HHV ratios from Table 1:



January 20, 2016

Mr. Bruce McLennan, Chair
Yukon Utilities Board
Box 31728
Whitehorse, Yukon Y1A 6L3

Dear Mr. McLennan:

Re: Rate Change – Rider F - Fuel Adjustment Rider

On October 20, 2015 ATCO Electric Yukon and Yukon Energy Corporation (the "Companies") notified the Board and interested parties of a change in the Diesel Fuel Price Variance Rider ("Rider F") from a refund of 0.367 cents per kWh to a refund of 0.487 cents per kWh effective November 1, 2015.

Pursuant to the Rider F Policy, if the Companies' Diesel Fuel Price Variance Account ("DFPVA") is fluctuating over a broad range, the Companies must refine the forecast to reflect changing economic conditions to arrive at a new Rider F rate.

Since October, fuel prices have decreased and the Companies have determined the Rider F rate needs to decrease from a refund of 0.487 cents per kWh to a refund of 0.560 cents per kWh, effective February 1, 2016.

The Companies have enclosed an Excel spreadsheet to provide further detail regarding this rate change.

We trust that if the Board or any interested party has questions regarding this Rider F rate change, they will contact one of the undersigned.

Sincerely,

ATCO ELECTRIC YUKON

A handwritten signature in blue ink, appearing to read "Elizabeth Rogers".

Elizabeth Rogers, CMA
Supervisor, Financial Services
elizabeth.rogers@atcoelectric.com

YUKON ENERGY CORPORATION

A handwritten signature in blue ink, appearing to read "Ed Mollard".

Ed Mollard
Chief Financial Officer
Ed.Mollard@yec.yk.ca

**ATCO Electric Yukon
Yukon Energy Corporation
Rider F Calculation
As At December 31, 2015
(Forecast Implementation Date in CIS = February 1, 2015)**

ATCO Electric Yukon

	Fuel Price in Rates	Forecast Fuel Price	Forecast Litres	Monthly Variance	Balance
Due From (To) Customers - as at December 31, 2015					(672,387)
Jan-16	<i>Estimated Net DFPV & Collections</i>				48,560
Feb-16	119.98	91.36	528,978	(151,424)	
Mar-16	118.61	89.95	482,921	(138,417)	
Apr-16	121.98	93.75	469,455	(132,529)	
May-16	117.16	88.87	369,399	(104,528)	
Jun-16	117.58	90.30	422,186	(115,195)	
Jul-16	116.08	88.14	395,886	(110,592)	
Aug-16	117.67	91.29	409,474	(108,022)	
Sep-16	117.44	88.92	437,753	(124,825)	
Oct-16	116.67	88.80	463,121	(129,074)	
Nov-16	121.54	92.96	493,352	(141,026)	
Dec-16	118.90	90.24	628,522	(180,122)	
Jan-17	119.00	90.36	561,421	(160,755)	
Subtotal			5,662,469	(1,596,511)	(1,596,511)
AEY Shortfall (Over-collection)					(2,220,338)

Yukon Energy Corporation

	Fuel Price in Rates	Forecast Fuel Price	Forecast Litres	Monthly Variance	Secondary Sales Variance	Balance
Due From (To) Customers - as at December 31, 2015						3,332
Jan-16	<i>Estimated Net DFPV & Collections</i>					11,031
Feb-16	107.65	73.95	5,650	(1,904)	15,580	
Mar-16	107.65	73.95	6,985	(2,354)	18,525	
Apr-16	107.65	73.95	4,974	(1,676)	18,050	
May-16	107.65	73.95	20,560	(6,929)	17,100	
Jun-16	107.65	73.95	36,827	(12,411)	15,010	
Jul-16	107.65	73.95	36,528	(12,310)	16,942	
Aug-16	107.65	73.95	36,236	(12,212)	15,042	
Sep-16	107.65	73.95	47,844	(16,124)	13,522	
Oct-16	107.65	73.95	36,227	(12,209)	19,507	
Nov-16	107.65	73.95	20,560	(6,929)	20,837	
Dec-16	107.65	73.95	88,629	(29,868)	19,602	
Jan-17	106.91	73.21	157,934	(53,224)	17,480	
Subtotal			498,953	(168,147)	207,195	39,048
YEC Shortfall (Over-collection)						53,410

Combined YEC/AEY Shortfall (Over-collection)

(2,166,927)

Forecast Retail Sales (kWh) | February 1, 2016 - January 31, 2017

AEY	316,581,097
YEC - Retail	37,347,723
YEC - Industrial	32,844,571
Total	386,773,392

Rider F Rate (¢/kWh) to recover forecast shortfall by January 31, 2016 (0.560)

Previous Rider F (¢/kWh) (as at November 1, 2015) (0.487)

Rate increase (decrease) (0.073)

Rider F - Fuel Adjustment Rider Continuity Schedule
Diesel Fuel Price Variances and Rider F Surcharges

	YEC						ATCO Electric Yukon					Combined Company Balances				
	Fuel Price Variance	RS 32 SS Adjustment	Rider F Surcharge - Industrial	Rider F Surcharge - CIS	Inter-company Transfer	Balance	Fuel Price Variance	Rider F Surcharge - CIS	Inter-company Transfer	GRA True-Up Adjustment	Balance	Fuel Price Variance	RS 32 - SS Adjustment	Rider F Surcharge	Cumulative Balance	Monthly Change
Dec-13	(3,542)	(1,325)	6,390	6,545	(11,780)	(6,429)	(46,097)	58,057	11,780	-	785,475	(49,639)	(1,325)	70,992	779,047	20,028
Jan-14	(180)	(896)	5,849	5,708	(10,842)	(6,790)	(60,701)	41,285	10,842		776,901	(60,881)	(896)	52,842	770,111	(8,936)
Feb-14	(2,272)	(745)	(5,849)	(22)	5,785	(9,894)	(79,688)	(45)	(5,785)		691,384	(81,960)	(745)	(5,916)	681,491	(88,621)
Mar-14	(889)	(721)	-	(7)	6	(11,505)	(71,348)	(57)	(6)		619,973	(72,237)	(721)	(64)	608,468	(73,023)
Apr-14	(976)	418	-	(5)	6	(12,062)	(64,007)	13	(6)		555,974	(64,983)	418	8	543,912	(64,557)
May-14	(320)	405	-	(9)	8	(11,978)	(40,750)	(79)	(8)		515,137	(41,070)	405	(88)	503,159	(40,753)
Jun-14	(663)	262	-	(38)	38	(12,380)	(41,158)	(9)	(38)		473,932	(41,821)	262	(47)	461,552	(41,607)
GRA True-up Rider Adjustment for 2013 (2)						(12,380)				(787,000)	(313,068)	-	-	-	(325,448)	(787,000)
GRA True-up Rider Adjustment for Jan.-Jun. 2014 (2)						(12,380)				289,000	(24,068)	-	-	-	(36,448)	289,000
Jun-14						(12,380)					(24,068)	-	-	-	(36,448)	-
Jul-14	(655)	483	-	(1)	1	(12,552)	35,635	6	(1)		11,572	34,980	483	5	(980)	35,468
Aug-14	(1,695)	852	-	(4)	4	(13,395)	(70,682)	4	(4)		(59,111)	(72,377)	852	(1)	(72,506)	(71,526)
Sep-14	(818)	1,015	-	(26)	18	(13,206)	27,881	0	(18)		(31,247)	27,063	1,015	(26)	(44,454)	28,052
Oct-14	(3,346)	1,339	-	30	(23)	(15,206)	(2,607)	(8)	23		(33,840)	(5,953)	1,339	22	(49,046)	(4,593)
Nov-14	(6,138)	1,820	-	-	64	(19,460)	(12,043)	202	(64)		(45,745)	(18,180)	1,820	202	(65,205)	(16,159)
Dec-14	(807)	788	-	-	-	(19,479)	28,614	-	-		(17,131)	27,807	788	-	(36,609)	28,596
Jan-15	8,822	(1,480)	-	0	(1.27)	(12,137)	62,578	3	1.27		45,451	71,400	(1,480)	2,960	33,314	69,923
Feb-15	15,171	(1,969)	-	-	(0.00)	1,064	82,793	(0)	0.00		128,244	97,964	(1,969)	(0.010)	129,308	95,995
Mar-15	1,411	(2,713)	-	-	-	(237)	77,928	-	-		206,172	79,339	(2,713)	-	205,935	76,627
Apr-15	453	(13,392)	-	-	-	(13,176)	130,716	-	-		336,888	131,169	(13,392)	-	323,713	117,777
May-15	7,220	(10,646)	-	-	0.00	(16,602)	88,583	(0)	(0.00)		425,471	95,803	(10,646)	(0.010)	408,869	85,156
Jun-15	6,054	(8,698)	(9,486)	-	9,672.88	(19,059)	120,844	(3)	(9,673)		536,639	126,898	(8,698)	(9,489)	517,580	108,711
Jul-15	2,062	(8,752)	(8,772)	(2,140)	12,151	(24,511)	16,388	(28,144)	(12,151)		512,732	18,450	(8,752)	(39,056.29)	488,222	(29,358)
Aug-15	5,843	(9,861)	(10,288)	(9,087)	21,401	(26,503)	262,630	(62,748)	(21,401)		691,214	268,473	(9,861)	(82,122.87)	664,710	176,489
Sep-15	16,696	(8,169)	(12,366)	(13,175)	26,980	(16,538)	60,676	(83,315)	(26,980)		641,595	77,372	(8,169)	(108,856.40)	625,057	(39,654)
Oct-15	12,737	(4,661)	(9,724)	(13,123)	23,378	(7,932)	132,630	(84,754)	(23,378)		666,093	145,366	(4,661)	(107,601)	658,161	33,105
Nov-15	6,708	(11,730)	(9,795)	(9,785)	19,789	(12,745)	105,589	(112,208)	(19,789)		639,686	112,297	(11,730)	(131,787)	626,941	(31,220)
Dec-15	16,899	(6,640)	(8,632)	(17,755)	25,541	(3,332)	204,511	(146,267)	(25,541)		672,387	221,409	(6,640)	(172,654)	669,056	42,115

Notes:

- While preparing the GRA Compliance filing in spring 2013, it was noted that during 2011 the RS 32 SS Adjustment calculation added, instead of subtracted, 1.1 cents to GRA approved Rate Schedule 32 (Secondary Energy) rates. The reversal of this error benefits ratepayers by \$12,140 and is recorded as a correction to the December 2012 ending balance.
- GRA True-up adjustment per YUB Board Order 2014-09 and AEY's Letter to the YUB dated July 18, 2014.

**Rider F - Fuel Adjustment Rider
Diesel Fuel Price Variances and Rider F Surcharges**

	YEC						ATCO Electric Yukon				Combined Company Balances				
	Fuel Price Variance	RS 32 SS Adjustment	Rider F Surcharge - Industrial	Rider F Surcharge - CIS	Inter-company Transfer	Balance	Fuel Price Variance	Rider F Surcharge - CIS	Inter-company Transfer	Balance	Fuel Price Variance	RS 32 - SS Adjustment	Rider F Surcharge	Cumulative Balance	Monthly Change
Dec-13	(3,542)	(1,325)	6,390	6,545	(11,780)	(6,429)	(161,265)	58,057	11,780	(308,557)	(164,807)	(1,325)	70,992	(314,985)	(95,139)
Jan-14	(180)	(896)	5,849	5,708	(10,842)	(6,790)	(173,382)	41,285	10,842	(429,812)	(173,562)	(896)	52,842	(436,602)	(121,617)
Feb-14	(2,272)	(745)	(5,849)	(22)	5,785	(9,894)	(181,218)	(45)	(5,785)	(616,859)	(183,490)	(745)	(5,916)	(626,753)	(190,150)
Mar-14	(889)	(721)	-	(7)	6	(11,505)	(169,602)	(57)	(6)	(786,525)	(170,492)	(721)	(64)	(798,030)	(171,277)
Apr-14	(976)	418	-	(5)	6	(12,063)	(156,402)	13	(6)	(942,919)	(157,378)	418	8	(954,982)	(156,952)



January 20, 2016

Mr. Bruce McLennan, Chair
Yukon Utilities Board
Box 31728
Whitehorse, Yukon Y1A 6L3

Dear Mr. McLennan:

Re: Rider F – Quarterly Report – Period Ending December 31, 2015

Board Order 2010-13 directs the companies as follows:

“...to allow all interested parties to monitor the balance in the Rider F account, the Companies are to provide the Board quarterly acknowledgement filings stating the balance in the Rider F account...”

Please find attached a quarter end report regarding the Companies' combined Diesel Fuel Price Variance (“Rider F”) account balance for the period ended December 31, 2015.

It should be noted that a Rider F change was implemented on November 1, 2015 to address a cumulative balance in excess of the \$200,000 threshold and an additional decrease to the rate will occur on February 1, 2016 due to declining fuel prices.

As directed in Order 2010-13, this report will also be posted concurrently on the Companies' websites for public access. If any interested party has questions regarding Rider F, please contact one of the undersigned.

Sincerely,

ATCO ELECTRIC YUKON

A handwritten signature in blue ink, appearing to read "Elizabeth Rogers".

Elizabeth Rogers, CMA
Supervisor, Financial Services
elizabeth.rogers@atcoelectric.com

YUKON ENERGY CORPORATION

A handwritten signature in blue ink, appearing to read "Ed Mollard".

Ed Mollard
Chief Financial Officer
Ed.Mollard@yec.yk.ca



Per YUB Order 2010-13
Rider F – Quarterly Report
For the Period Ended – December 31, 2015

Combined Company Balance					
	Fuel Price Variance	RS 32 – SS Adjustment	Rider F Surcharge	Cumulative Balance	Monthly Change
Mar-15	79,339	(2,713)	-	205,935	76,627
Apr-15	131,169	(13,392)	-	323,713	117,777
May-15	95,803	(10,646)	(0.010)	408,869	85,156
Jun-15	126,898	(8,698)	(9,489)	517,580	108,711
Jul-15	18,450	(8,752)	(39,056)	488,222	(29,358)
Aug-15	268,473	(9,861)	(82,123)	664,710	(176,489)
Sep-15	77,372	(8,169)	(108,856)	625,057	(39,654)
Oct-15	145,366	(4,661)	(107,601)	658,161	33,105
Nov-15	112,297	(11,730)	(131,787)	626,941	(31,220)
Dec-15	221,409	(6,640)	(172,654)	669,056	42,115

Notes:

- Positive balances represent amounts to the benefit of ratepayers.
- Negative balances are amounts owing to the companies.
- Rate change effective Jul 1, 2015 decrease to (0.286) cents per kWh.
- Rate change effective Aug 1, 2015 decrease to (0.367) cents per kWh.
- Rate change effective Nov 1, 2015 decrease to (0.487) cents per kWh.

Effective Date		Rider F (¢ / kWh)
Start	Finish	
July 1, 2015	July 31, 2015	0.286 cents per kWh refund
August 1, 2015	October 31, 2015	0.367 cents per kWh refund
November 1, 2015	Current	0.487 cents per kWh refund

Rider F - Fuel Adjustment Rider Continuity Schedule
Diesel Fuel Price Variances and Rider F Surcharges

	YEC					ATCO Electric Yukon					Combined Company Balances					
	Fuel Price Variance	RS 32 SS Adjustment	Rider F Surcharge - Industrial	Rider F Surcharge - CIS	Inter-company Transfer	Balance	Fuel Price Variance	Rider F Surcharge - CIS	Inter-company Transfer	GRA True-Up Adjustment	Balance	Fuel Price Variance	RS 32 - SS Adjustment	Rider F Surcharge	Cumulative Balance	Monthly Change
Dec-13	(3,542)	(1,325)	6,390	6,545	(11,780)	(6,429)	(46,097)	58,057	11,780	-	785,475	(49,639)	(1,325)	70,992	779,047	20,028
Jan-14	(180)	(896)	5,849	5,708	(10,842)	(6,790)	(60,701)	41,285	10,842		776,901	(60,881)	(896)	52,842	770,111	(8,936)
Feb-14	(2,272)	(745)	(5,849)	(22)	5,785	(9,894)	(79,688)	(45)	(5,785)		691,384	(81,960)	(745)	(5,916)	681,491	(88,621)
Mar-14	(889)	(721)	-	(7)	6	(11,505)	(71,348)	(57)	(6)		619,973	(72,237)	(721)	(64)	608,468	(73,023)
Apr-14	(976)	418	-	(5)	6	(12,062)	(64,007)	13	(6)		555,974	(64,983)	418	8	543,912	(64,557)
May-14	(320)	405	-	(9)	8	(11,978)	(40,750)	(79)	(8)		515,137	(41,070)	405	(88)	503,159	(40,753)
Jun-14	(683)	262	-	(38)	38	(12,380)	(41,158)	(9)	(38)		473,932	(41,821)	262	(47)	461,552	(41,607)
GRA True-up Rider Adjustment for 2013 (2)						(12,380)			(787,000)	(313,068)	-	-	-	(325,448)	(787,000)	
GRA True-up Rider Adjustment for Jan.-Jun. 2014 (2)						(12,380)			289,000	(24,068)	-	-	-	(36,448)	289,000	
Jun-14						(12,380)				(24,068)	-	-	-	(36,448)	-	
Jul-14	(655)	483	-	(1)	1	(12,552)	35,635	6	(1)	11,572	34,980	483	5	(980)	35,468	
Aug-14	(1,695)	852	-	(4)	4	(13,395)	(70,682)	4	(4)	(59,111)	(72,377)	852	(1)	(72,506)	(71,526)	
Sep-14	(818)	1,015	-	(26)	18	(13,206)	27,881	0	(18)	(31,247)	27,063	1,015	(26)	(44,454)	28,052	
Oct-14	(3,346)	1,339	-	30	(23)	(15,206)	(2,607)	(8)	23	(33,840)	(5,953)	1,339	22	(49,046)	(4,593)	
Nov-14	(6,138)	1,820	-	-	64	(19,460)	(12,043)	202	(64)	(45,745)	(18,180)	1,820	202	(65,205)	(16,159)	
Dec-14	(807)	788	-	-	-	(19,479)	28,614	-	-	(17,131)	27,807	788	-	(36,609)	28,596	
Jan-15	8,822	(1,480)	-	0	(1.27)	(12,137)	62,578	3	1.27	45,451	71,400	(1,480)	2,960	33,314	69,923	
Feb-15	15,171	(1,969)	-	-	(0.00)	1,064	82,793	(0)	0.00	128,244	97,964	(1,969)	(0.010)	129,308	95,995	
Mar-15	1,411	(2,713)	-	-	-	(237)	77,928	-	-	206,172	79,339	(2,713)	-	205,935	76,627	
Apr-15	453	(13,392)	-	-	-	(13,176)	130,716	-	-	336,888	131,169	(13,392)	-	323,713	117,777	
May-15	7,220	(10,646)	-	-	0.00	(16,602)	88,583	(0)	(0.00)	425,471	95,803	(10,646)	(0.010)	408,869	85,156	
Jun-15	6,054	(8,698)	(9,486)	-	9,672.88	(19,059)	120,844	(3)	(9,673)	536,639	126,898	(8,698)	(9,489)	517,580	108,711	
Jul-15	2,062	(8,752)	(8,772)	(2,140)	12,151	(24,511)	16,388	(28,144)	(12,151)	512,732	18,450	(8,752)	(39,056.29)	488,222	(29,358)	
Aug-15	5,843	(9,861)	(10,288)	(9,087)	21,401	(26,503)	262,630	(62,748)	(21,401)	691,214	268,473	(9,861)	(82,122.87)	684,710	176,489	
Sep-15	16,696	(8,169)	(12,366)	(13,175)	26,980	(16,538)	60,676	(83,315)	(26,980)	641,595	77,372	(8,169)	(108,856.40)	625,057	(39,654)	
Oct-15	12,737	(4,661)	(9,724)	(13,123)	23,378	(7,932)	132,630	(84,754)	(23,378)	666,093	145,366	(4,661)	(107,601)	658,161	33,105	
Nov-15	6,708	(11,730)	(9,795)	(9,785)	19,789	(12,745)	105,589	(112,208)	(19,789)	639,686	112,297	(11,730)	(131,787)	626,941	(31,220)	
Dec-15	16,899	(6,640)	(8,632)	(17,755)	25,541	(3,332)	204,511	(146,267)	(25,541)	672,387	221,409	(6,640)	(172,654)	669,056	42,115	

Notes:

1. While preparing the GRA Compliance filing in spring 2013, it was noted that during 2011 the RS 32 SS Adjustment calculation added, instead of subtracted, 1.1 cents to GRA approved Rate Schedule 32 (Secondary Energy) rates. The reversal of this error benefits ratepayers by \$12,140 and is recorded as a correction to the December 2012 ending balance.

2. GRA True-up adjustment per YUB Board Order 2014-09 and AEY's Letter to the YUB dated July 16, 2014.

YEC-AEY-10

Reference: Section 5 – Operation and Maintenance Expense

Issue/Sub-Issue: Pension Costs

Request:

- (a) Please provide any update regarding the ATCO Utilities 2016 Pension Application process. Please provide any updates regarding the following:
 - i. Has an application been submitted to the Alberta Utilities Commission (AUC)? If so, please provide a copy or and electric link to the application.
 - ii. What are the requested 2016 pension expense levels included in the ATCO Utilities 2016 Pension Application? If the Application is not yet submitted what are the expected 2016 pension expense levels?
 - iii. Has a schedule for an AUC review process been established? If so, please provide.
 - iv. When is the earliest that an AUC decision is expected?
- (b) Please explain further how tying YUB approval of pension expense levels to the outcome of the upcoming ATCO Utilities 2016 Pension Application will achieve regulatory efficiency?
- (c) Please provide a reconciliation for each year 2012-2015 for:
 - i. the pension liability account; and
 - ii. the pension deferral account
- (d) Please describe any impact to retained earnings or Other Comprehensive Income from actuarial valuations completed since 2011.

Response:

- (a) The ATCO Utilities 2016 Pension Application was filed July 20, 2016. The Application request approval of 100% of pension expense levels. The AUC has not yet established a process to deal with this application and it is unknown when a decision will be issued on the pension application.
- (b) The issues to be dealt with are consistent between the ATCO Utilities 2016 Pension Application and this GRA; therefore, tying the AEY outcome to the

Alberta outcome will achieve regulatory efficiency as the issues will not be dealt with twice in two different jurisdictions and by two different regulatory bodies.

- (c) Please refer to AEY's response to YUB-YECL-36.
- (d) Fair Value Pension adjustments have impacted Other Comprehensive Income (in \$000s) as follows since 2011.

2011	2012	2013	2014	2015
8	31	(10)	23	-

This has no impact on adjusted or utility retained earnings.

YEC-AEY-11

Reference: Section 8 – Return on Rate Base

Issue/Sub-Issue: Cost of Capital

Request:

- (a) Please provide an update regarding the BCUC GCOC proceeding (Stage 1 proceeding) referenced on page 8-2. Has the BCUC issued a decision or order on this matter? If so, please provide.

Response:

- (a) Reply submissions were filed with the BCUC on April 28, 2016. The BCUC has not yet issued as decision on this matter.

YEC-AEY-13

Reference: Section 8 – Return on Rate Base

Issue/Sub-Issue: Fish Lake Generation

Request:

- (a) Please provide the average output for Fish Lake Unit #1 and Fish Lake Unit #2 for the period from 2005 to 2015, and forecast output for the test years.
- (b) Please provide the average output for Fish Lake Unit #2 and indicate how this was determined. Please detail the adjustments for the planned decrease in generation for capital builds reference on page 3-2.
- (c) Please provide the five-year historical average used to calculate line losses as reference on page 3-3.

Response:

- (a) A 2005 to 2015 total average output for Fish Lake is 6,570 MWh. The forecast for the test years as provided in schedule 3.2 of the Application are 8,245 MWh and 8,536 MWh respectively.
- (b) The average output for Fish Lake Unit #2 used in the Application is a lifetime average output (1960-2015) of 3,572 MWh less planned capital outages/flow reductions for a net output of 3,115 MWh in 2016 and 3,239 MWh in 2016.

The capital projects for which generation is decreasing are; the replacement of Ditch 1 due to the spillway failure and the Fish Lake Ditch 3 Diversion Replacement in 2016.

In 2017 water flows will be reduced for the Fish Lake #2 Head Pond Spillway Replacement and the Fish Lake Unit 1 Spillway Diversion Structure.

(c) 5 Year Historical Line Losses were calculated as follows:

		2011	2012	2013	2014	2015
Total Generation & Purchases (MWh)	(a)	315,664	336,955	336,878	332,063	334,835
Less:						
Total Energy Sales (MWh)	(b)	(297,445)	(316,575)	(316,692)	(312,181)	(315,816)
Losses and Company Used (MWh)	(c)	18,219	20,380	20,185	19,882	19,019
Losses %	(c)/(b)	6.1%	6.4%	6.4%	6.4%	6.0%

5 Year Average 6.2%

YEC-AEY-14

Reference: Section 8 – Return on Rate Base

Issue/Sub-Issue: 500kW Mobile Generator

Request:

- (a) Please provide a list of YECL diesel units with unit size and expected retirement dates as of December 31, 2017 by community.
- (b) Please identify location of mobile units and communities they serve.

Response:

- (a) Please refer to YEC-AEY-14(a) Attachment 1.
- (b)

CUL #	Capacity (kW)	Voltage	Communities Supported
583	600	2400	Beaver Creek, Destruction Bay, Old Crow, Pelly Crossing, Stewart Crossing, Watson Lake
581	250	Multi-208/480	Swift River, Watson Lake Station Service, Territory Wide Distribution System Support
419	225	Multit-208/240/480	Keno, Swift River, Territory Wide Distribution System Support
341	350	2400	Beaver Creek, Destruction Bay, Old Crow, Pelly Crossing, Stewart Crossing, Watson Lake

CUL #	Location	Unit #	Unit Capacity (kW)	Expected Retirement Date
585	Beaver Creek	1	285	>10 years
547	Beaver Creek	2	365	>10 years
354	Beaver Creek	3	400	>10 years
467	Destruction Bay	1	600	>10 years
372	Destruction Bay	2	300	2016
584	Destruction Bay	3	312	>10 years
414	Old Crow	1	600	>10 years
355	Old Crow	2	400	>10 years
384	Old Crow	3	170	2016
586	Old Crow	4	450	>10 years
422	Watson Lake	1	800	2020
257	Watson Lake	2	800	2016
352	Watson Lake	3	1000	2018/2019
545	Watson Lake	4	1450	>10 years
466	Watson Lake	5	650	>10 years
423	Watson Lake	6	800	2018/2019
310	Carmacks	1	1600	>10 years
265	Ross River	1	1000	>10 years
416	Haines Junction	1	1750	>10 years
376	Teslin	1	1500	>10 years
186	Stewart Crossing	3	150	2019
375	Pelly Crossing	1	275	>10 years
470	Pelly Crossing	2	600	>10 years
405	Pelly Crossing	3	300	2018/2019
460	Swift River	1	90	2016/2017
544	Swift River	2	88	2021

YEC-AEY-15

Reference: Section 8 – Return on Rate Base

Issue/Sub-Issue: Diesel Displacement

Request:

- (a) Please discuss further the proposed stand-alone proceeding to bring forward “for approval by the YUB” business cases for technically and economically feasible projects. How would such a proceeding be triggered what specific types of approvals would be sought as part of this proceeding?

Response:

- (a) As AEY is before the Board for a testing of all aspects of its costs and revenues for both 2016 and 2017, should AEY have a project that appears feasible prior to the end of 2017, AEY would file an application with the YUB for approval of the project’s costs and annual revenue requirement and a Rider would be established to allow AEY to collect from customers the revenue requirement associated with the project.

YEC-AEY-16

Reference: Other

Issue/Sub-Issue: Deferral Accounts

Request:

- (a) Please list all deferral accounts that AEY is seeking approval for in this application and indicate which accounts being proposed are new and which have been proposed and approved as part of previous applications.
- (b) For deferral accounts that have been previously proposed and approved, please indicate if there are any changes to the proposed deferral account compared to the when it was previously approved.
- (c) For deferral accounts that have been previously proposed and not approved, please indicate what has changed since the last time the deferral account was brought forward for approval.
- (d) For new deferral accounts please provide the following information:
 - i. The purpose of the deferral account.
 - ii. Any precedents for the use of the account from other Canadian jurisdictions.
 - iii. Specify how costs to be deferred are not under the control of the company (for cost items where deferral treatment has not previously been sought, please indicate what has changed to require deferral treatment at this time).
 - iv. Specify how forecasting could produce a loss or gain of a substantial magnitude (for cost items where deferral treatment has not previously been sought, please indicate what has changed to require deferral treatment at this time).
 - v. Whether a collection/refund mechanism is to be implemented and how/when this will be approved by the YUB prior to collecting or refunding any balances.
 - vi. Whether the presence/absence of the account has been considered in establishing the fair ROE for AEY for the test years, and how this has been factored into that determination.

Response:

(a-d)

Proposed Deferral Account	Previously Approved
Board Orders or Legislative Provisions	No
Purchased Power Flow-Through	Yes
Diesel Fuel Deferral Account	Yes
LNG Fuel Deferral Account	No
Defined Benefit Pension Plan	Yes
Statutory Tax Rates	No
Feasibility Studies*	Yes

* The YUB has approved a deferral account treatment for previous study costs (eg. Burwash Landing study costs, Watson Lake study costs)

For the deferral accounts that have been previously approved, AEY is proposing to include any ERA amounts as part of its Purchased Power Flow-Through account. No other changes have been proposed to the previously approved accounts.

For further information on the new proposed deferral accounts please refer to the following information responses: YUB-YECL-2, UCG-AEY-22, YUB-YECL-21, YUB-YECL-49, YEC-AEY-9 and YEC-AEY-15.

Variance and deferral accounts were taken into consideration as part of the Concentric Energy Advisors report in the determination of the fair ROE premium. Please refer to pages 21-27 of Attachment 8.1 for a description of the risks and comparison against other utilities used by Concentric Energy Advisors in arriving at the appropriate ROE premium.