

1 YUKON UTILITIES BOARD

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8 YUKON ELECTRIC COMPANY LIMITED 2016-2017 GENERAL RATE
9 APPLICATION

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15 P R O C E E D I N G S

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19 Volume 3

20 November 3, 2016

21 Whitehorse, Yukon

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1 Proceedings taken at the Coast High Country Inn, at
 2 4051-4th Avenue, Whitehorse, Yukon.

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4 Volume 3

5 November 3, 2016

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Mr. R. Laking	Chair
Mr. A. Fortin	Board Member
Ms. B. King	Board Member
Ms. M. Hannam	Board Member
Mr. P. Fitzgerald	Board Member

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Ms. A. Sabo	Board Counsel
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Ms. L. Mullen	Board Staff
Mr. B. Clarke	Board Staff
Mr. D. Ward	Board Staff
Ms. D. Lemke	Board Staff

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Mr. B. Williams	For the Yukon Electric Company Limited
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Mr. J. Epp	For the Yukon Energy Corporation
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Mr. T. Marriott	For the City of Whitehorse
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Mr. R. Rondeau	For the Utilities Consumers' Group
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Ms. A. Middler	For the Yukon Conservation Society
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Mr. J. Maissan	In his own stead
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Ms. D. Harmata, CSR(A) Ms. A. Jones, CSR()	Official Court Reporters
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(PROCEEDINGS COMMENCED AT 8:34 A.M.)

24

THE CHAIR: Good morning, everyone. Thank you

25

for being here.

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Undertaking Responses

1 We still have the YECL panel up. And I just
2 remind everyone about cellphones again. I did mine.

3 And do we have any housekeeping matters this
4 morning?

5 MR. WILLIAMS: Yes, sir.

6

7 T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE

8 (For ATCO Electric Yukon General Panel), previously sworn

9 UNDERTAKING RESPONSES:

10 MR. WILLIAMS: We have three undertakings. Maybe 08:34

11 I'll start the morning by saying I'm sure I'm not the
12 only one thankful to be in the Pacific time zone this
13 morning given last night's baseball game.

14 The first undertaking, sir, is Volume 2 of the
15 transcript, page 226, lines 18 to 20. And that is an
16 undertaking given by Mr. Martino to Mr. Rondeau.

17 THE CHAIR: So I think that will be

18 Exhibit B-20; is that correct? Yes? B-20.

19 **EXHIBIT B-20 - RESPONSE TO**

20 **UNDERTAKING PROVIDED BY MR. MARTINO TO** 08:35

21 **MR. RONDEAU IN VOLUME 2, PAGE 226,**

22 **LINES 18 TO 20**

23 THE CHAIR: All right.

24 MR. WILLIAMS: Thank you, sir.

25 The next is Transcript Volume 2, page 242, lines 6

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Undertaking Responses

1 to 11. And that is an undertaking given by Mr. Tenney
2 to Mr. Rondeau.

3 THE CHAIR: That will be Exhibit B-21.

4 MR. WILLIAMS: Thank you.

5 **EXHIBIT B-21 - RESPONSE TO**
6 **UNDERTAKING PROVIDED BY MR. TENNEY TO**
7 **MR. RONDEAU, VOLUME 2, PAGE 242,**
8 **LINES 6 TO 11.**

9 MR. WILLIAMS: And the final one I have for you
10 this morning, which would be Number 9 on your list. So 08:36
11 we're skipping Number 8 this morning. And that is
12 Transcript Volume 2, page 385, lines 11 to 16. And
13 that is an undertaking given by Mr. Tenney to Ms. Sabo,
14 and I believe that would be 22.

15 THE CHAIR: Yes. That will be B-22.

16 **EXHIBIT B-22 - RESPONSE TO**
17 **UNDERTAKING PROVIDED BY MR. TENNEY TO**
18 **MS. SABO, VOLUME 2, PAGE 385, LINES 11**
19 **TO 16**

20 THE CHAIR: So what do we have left at this 08:36
21 point?

22 MR. WILLIAMS: At this point, sir, I believe we
23 have -- we're cleared off the board for Day 1. We have
24 Number 8 on your list from yesterday outstanding.

25 THE CHAIR: All right.

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Questioned by Ms. Sabo

1 MR. WILLIAMS: And I'm not sure that we're going
2 to be able to get that to you today. So we may need to
3 get that in after the proceeding closes for the day
4 today.

5 And I also understand that one of the subject to
6 checks provided yesterday will need a follow-up. So
7 we'll have two follow-ups arising from yesterday that
8 are unlikely to be delivered before the close of
9 proceedings today.

10 THE CHAIR: Thank you.

11 So are we ready to proceed now?

12 Yes. All right. Ms. Sabo.

13 MS. SABO: Thank you, Mr. Chairman.

14 **MS. SABO QUESTIONS THE PANEL:**

15 Q. Yesterday we left off, panel, on FTEs, and I'd like to
16 take you this morning to Exhibit B-9, which is the
17 responses to the Board, 28(a) and 28 (b), which are on
18 pdf page 268, hard copy page 101.

19 And these responses are in respect to
20 ATCO Electric staff reductions as a result of the
21 restructuring. And we understand that ATCO Electric
22 Yukon doesn't know the number of positions reduced.

23 But are you aware whether ATCO Electric Limited
24 undertook a general reduction to all departments, or
25 were there department-specific reductions?

08:37

08:38

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Questioned by Ms. Sabo

1 A. MR. GRATTAN: So I can respond to that. So to
2 answer your question, there were reductions within
3 ATCO Electric across all aspects of the organization.
4 And subsequent to the response to this interrogatory, I
5 can advise that ATCO Electric -- I was able to
6 determine that ATCO Electric decreased its labour
7 complement by approximately 600 people last year.

8 Q. Okay. And, Mr. Grattan, I don't think we have a lot of
9 information available on this record on the
10 restructuring. Can you give us an idea why the
11 ATCO Group undertook the reorganization? And I
12 understand it's partly due to the economic downturn,
13 but maybe you can help us out and give us some context.

08:39

14 A. MR. GRATTAN: So I would rephrase that
15 slightly -- actually, significantly --

16 Q. Okay.

17 A. MR. GRATTAN: -- I would say in large part due
18 to the economic downturn in Alberta. Alberta, as well
19 as ATCO Electric, in the years leading up to 2015, was
20 seeing tremendous growth, and that all came to an end
21 as 2014 rolled around, and then into 2015 and
22 continuing through to today.

08:40

23 So that is, by far, the largest driver as to what
24 ATCO Electric is dealing with in Alberta.

25 Q. Okay. And similarly, what impact, if any, did the

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Questioned by Ms. Sabo

1 ATCO Group reorganization have on ATCO Electric Yukon's
2 workforce complement?

3 A. MR. TENNEY: It didn't have any impact on
4 our -- ATCO Electric Yukon specifically.

5 Q. And why is that the case, Mr. Tenney?

6 A. MR. TENNEY: Well, we're obviously in a -- a
7 standalone utility. We are in a separate geographical
8 location. We also were instructed to review our
9 workforce as it related to our -- what we needed to do
10 to accomplish -- to continue to provide safe, reliable. 08:41
11 So we did also have a look at our staffing, and we
12 didn't deem that we needed to change anything on a
13 go-forward basis.

14 Q. Okay. So just to make sure I understand, is it fair to
15 say that the ATCO Group reorganization was company-wide
16 but specifically for ATCO Electric Yukon, the top-down
17 direction was just to review it due to the specific
18 needs of ATCO Electric Yukon?

19 A. MR. TENNEY: Right. I think that's what, I
20 mean, ATCO Group, the way I understand it, was looking 08:42
21 at all aspects, and every group took a look at what
22 their -- what it looked like in the coming years. And
23 we were no different. We were instructed to do the
24 same, as was in the Northwest Territories.

25 Q. Okay. Thank you. And now moving to IR 27(a) of that

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1 same exhibit. In the response to Part (a), it states,
2 in part, on pdf page 267: (as read)

3 "No across-the-board wage freezes were
4 imposed in the 2014-'16 period.

5 Employees received increases in 2014,
6 and some employees received wage
7 increases in '15 and '16."

8 And did all employees in 2014 receive wage increases?

9 A. MR. TENNEY: I don't have that at the tip of my
10 fingers, but I would suggest that probably all
11 employees received wage increases in 2014.

08:43

12 Q. Okay.

13 A. MR. TENNEY: It would have been subject to
14 satisfactory performance reviews, but absent that, I
15 would think everybody did in 2014.

16 Q. And for 2015 and 2016, for those staff that did not
17 receive wage increases, were they all out-of-scope
18 positions, or were some of those in-scope positions?

19 A. MR. TENNEY: In 2014 and 2015, as well as 2016,
20 we -- the folks that are in-scope were covered by a
21 collective bargaining, so they for sure received wage
22 increases.

08:43

23 So in the updated response, where we talked about
24 15 percent did not receive wage increases in 2015, and
25 17 percent in 2017 that did not receive them would have

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1 all been out-of-scope.

2 Q. Okay. And just for the record, that's --

3 A. MR. GRATTAN: Sorry.

4 Q. Sorry?

5 A. MR. TENNEY: Sorry, yeah, I said 2017. I was
6 talking about '15 and '16. So in 2015, 15 percent did
7 not receive wage increases. And in 2016, 17 percent
8 did not.

9 Q. Thank you. Mr. Tenney, I was going to do that myself.
10 Yeah, the exhibit that, where you're talking about the
11 update, is the September 9th, 2016, response to that
12 same IR 27(a), and that's Exhibit B-11. So thank you
13 for that correction.

08:44

14 I would like to talk a little bit about labour
15 inflation, and I'm going to take you to Board
16 Order 2014-06, Appendix A, and page 24. And while
17 you're finding that, there's a paragraph that reads:
18 (as read)

19 "In the application, YECL submitted the
20 labour inflation rate of 3.5 percent for
21 2013, '14, and '15, for both in- and
22 out-of-scope labour. YECL stated that
23 the 2013 and 2014 escalators were based
24 on its collective agreement that expires
25 on December 31st, 2014, and the 2015

08:45

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1 escalations are based on its forecast of
2 the increase required."

3 And then in the findings sections, the views of Board,
4 it states at 5.3.2: (as read)

5 "The Board recognizes that YECL's labour
6 inflation forecasts have been reviewed
7 in this proceeding, and in light of the
8 awards in other jurisdictions is
9 confident that the labour inflation
10 forecasts provided are reasonable for
11 the test period."

08:46

12 And then they approved those labour inflation increases.

13 So given that ATCO Electric Yukon was awarded an
14 inflationary increase for labour in 2015 and given that
15 wages for out-of-scope labour did not increase as to the
16 level forecasted in 2015, how have those considerations
17 been factored into the proposed labour inflation
18 increases for out-of-scope employees in '16 and '17?

19 **A. MR. TENNEY:** Sure. I think any time you
20 prepare a forecast, you're using the best information
21 you have at the time you prepare the forecast. And
22 obviously as you move throughout that test period,
23 certain line items are going to be greater than --
24 actuals are going to come in greater than forecast, and
25 some are going to come in less than forecast. That's

08:47

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1 just the nature of how it works.

2 So on a go-forward basis when we prepared our
3 forecast, we were using the best information we had at
4 the time, and that was what we came to on labour
5 escalations.

6 And I think if we look back historically -- and
7 Mr. Massie can probably jump in and help me with the
8 exact percentages -- but I think overall when you look
9 at what the Board approved in the 2013 to 2015 time
10 period for O&M, I think our actual numbers came in
11 fairly close to those forecasts, and yet when you go to
12 any particular line item, you can find where we were
13 not on on forecast. But, in total, we were pretty
14 close.

15 Q. And I think that was mentioned yesterday as well.
16 Mr. Massie, anything to add?

17 A. MR. MASSIE: Yeah, I would say Mr. Tenney is
18 referring to our overall O&M forecast. And, again,
19 we -- as stated yesterday in our application page 52 --
20 we were within 1.1 percent of our \$35 million forecast.

21 And, really, on those line items that we look at
22 in there, there was, again, higher and lower values
23 between the actuals and what was forecasted, but
24 overall, the bottom number, I guess, is what we were
25 discussing there of being fairly accurate.

08:47

08:48

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Questioned by Ms. Sabo

1 Q. Okay. And, Mr. Massie, are you able to confirm the
2 actual inflationary increases for in-scope employees
3 from -- for each of the years from 2013 to '15? Do you
4 have those numbers?

5 A. MR. TENNEY: Your question was for in-scope
6 employees; correct?

7 Q. That's correct.

8 A. MR. MASSIE: I don't have those at my
9 fingertips. They are subject to the collective
10 agreement. I know our collect -- we had collective
11 agreements for each of those years in place, including
12 2016 is the expiry of the current collective agreement.

13 Apparently, my colleague does have it. So...

14 So for '13, '14, and '15 for the three years for
15 in-scope in our collective agreement were 3.5 percent
16 increases in labour for each one of those years.

17 Q. Okay. Thank you. In responses to several Board IRs
18 between 40 -- Numbers 40 and 45, ATCO Electric Yukon
19 explained that parts of the reason for the variances in
20 certain accounts, for example, production accounts,
21 related to inflation and cost-of-living adjustment.

22 Can you explain the relationship between the
23 cost-of-living adjustment and the increases in the
24 inflation that affects those accounts?

25 It's between 40 and 45 of the IRs, Mr. Grattan.

08:49

08:50

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Questioned by Ms. Sabo

1 A. MR. MASSIE: Sorry. I think we've got this
2 figured out. So looking at the -- and we'll look at
3 specifically YUB-40 in the tables there, because
4 they're very similar for -- as you say, for 40 to 45.

5 Q. Thank you.

6 A. MR. MASSIE: The inflation number -- in that
7 number, we do have our labour inflation for year to
8 year. There will be general inflation. So the CPI on
9 materials, and if we need any contractor help in
10 those -- in those accounts, that will be caught in
11 there. So materials, labour.

08:53

12 Anything else? Are caught in that inflation
13 number.

14 In the COLA, I believe Mr. Grattan will speak to.

15 A. MR. GRATTAN: So all that -- that COLA relates
16 to is the pension, the change in pension funding
17 requirements between 2015 and 2016.

18 And as part of this application, ATCO Electric
19 Yukon has requested that 100 percent of COLA be
20 included in the forecast, subject to it being a
21 placeholder to ultimately be determined by the Alberta
22 Utilities Commission tied to a current pension
23 application that is before the regulator down there.

08:53

24 So if you harken back to the last general rate
25 application and ATCO Electric Yukon being before this

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1 Board, there was a determination by this Board that
2 COLA should be limited to 50 percent, included in
3 revenue requirement, cost-of-living allowance.

4 So if is -- if the funding required by the
5 actuarial parties said that ATCO Electric Yukon needed
6 to fund pension dollar, and that dollar related to
7 COLA, this Board made a determination that only
8 50 cents of that dollar should be included in the
9 revenue requirement.

10 Q. Okay. Thank you, Mr. Grattan, and, Mr. Massie. 08:55

11 I think we were just a little confused by the
12 language on there, whether the inflationary increase in
13 COLA were having an impact -- a corresponding impact to
14 each other. And I think I'm hearing that, no, they're
15 separate components there.

16 A. MR. GRATTAN: Yes.

17 Q. Okay. Thank you.

18 I would like to take you to our final aid to
19 cross, Aid to Cross 7, which is Schedule 5.1, O&M
20 maintenance expenses. 08:55

21 Okay. And the aid to cross simply adds in the
22 columns and the variances between the actual and the
23 approved for the three years, '13, '14, and '15.

24 And I should note for the panel, Board staff has
25 calculated the variance percentages from those variance

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1 column numbers that are highlighted in grey on those --
2 those tables are blue if you're -- you've got an
3 electronic copy. I'll be referring to
4 variance percentages in these questions.

5 And I would appreciate -- I know the panel's going
6 to have to take those subject to check. So if any of
7 them are wrong, please let us know.

8 At a high level -- or maybe I should ask first:
9 Is there any corrections to the variance amounts in
10 this table? Have you looked at that, panel?

08:57

11 **A. MR. GRATTAN:** We haven't been advised by our
12 financial folks that there's any concerns on it yet,
13 but subject to check, it should be okay.

14 **Q.** Okay. Thank you. And I just would like some responses
15 at a high level. I don't want to get too detailed in
16 the numbers. We're looking at trends. But for the
17 production section, starting at line 1, the largest
18 variances pertain to hydrogeneration, which is
19 Account 62600, and diesel maintenance, which is
20 Account 84600 at lines 2 and 6 respectively. The
21 average variance over the three years in our
22 calculation is about 36 percent for the hydrogeneration
23 and about 15 percent favourable for the account for
24 diesel maintenance.

08:58

25 And for these accounts there appears to be a trend

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Questioned by Ms. Sabo

1 of underspending relative to the approved amount for
2 each of these three years. So we would just like a
3 high-level explanation on why that's the case.

4 A. MR. MASSIE: Okay. I'll -- I'll give the
5 high-level overview of it.

6 So as we looked at -- the aid to cross, noticed
7 the variances that you noted. Some of the things that
8 we looked at that would cause that came to light. So
9 we're really seeing a decrease -- one of the items is a
10 decrease in labour, internal labour, as our folks
11 really got focussed, again, on that intensive
12 generation capital program that we had.

13 We -- quite frankly, we underestimated how much
14 time and effort that they would need to be put into
15 that capital program. So that offset part of those
16 operating accounts.

17 With -- also in line with that generation capital
18 program, we realized that -- and if we look at the
19 test years of '13, '14, and '15, and I believe we put
20 in seven new diesel generators, one new hydro unit. So
21 that was another miss that I think we had with our
22 forecasts, was understanding the -- how the new units
23 would have less maintenance needed during that test
24 period.

25 Brand new units obviously going into service would

08:59

08:59

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 be requiring less maintenance in that short term. And
2 if I could turn you to UCG-44, Attachment 1, and you
3 might be able to have a look at that and see it more
4 clearly.

5 Q. I'm there, sir.

6 A. MR. MASSIE: Okay. So in this response, we
7 were asked for our capital expenditures and O&M
8 expenditures and -- in diesel, just diesel -- for this
9 ten-year span. And if we just focus at that top
10 line at capital expenditures and we look at,
11 specifically at 2012. So you'll notice the capital
12 expenditures for those six years prior were
13 significantly less than our program that started in
14 2012, '13, and '14, and '15. So the capital
15 expenditures, as our program ramped up, and we had
16 quite a bit of work to do, as seen there in those
17 numbers.

09:01

18 And then you'll notice in -- a similar trend with
19 O&M expenditures that were fairly flat for '11 and '12,
20 and then that dip happened in '13, '14, and '15,
21 compared to those earlier years.

09:01

22 And, really, I think that just illustrates what I
23 was explaining there, that our program, our capital
24 program, was fairly intensive. So it off-loaded both
25 our labour, as well as the maintenance on the actual

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1 units. And I think that's one thing that we -- we
2 missed in that forecast, just being that it's been some
3 time since we had as intensive a capital program in
4 generation.

5 But that being said, if we go back to the aid to
6 cross and your hydrogeneration specifically on line 2,
7 you know, we've realized that, and we've adjusted our
8 forecast. You'll notice from the approved level in
9 '15, a significant drop to '16 and moving forward.

10 So the forecast was -- there was a couple items
11 missed, for sure, in the last go-around. We feel that
12 we've adjusted for that going forward, though.

13 Q. Okay. And, Mr. Massie, looking at line 5, which is
14 hydro maintenance costs, would that same rationale,
15 too, apply -- those same reasons you just gave me apply
16 to the -- why there's an increase of 25 percent from
17 2016 to 2017 forecasts?

18 MR. WILLIAMS: Sorry, if I could just -- before
19 Mr. Massie answers that, I just want to be clear on the
20 record that the aid to cross is the original
21 Schedule 5.1, and there's an updated Schedule 5.1.

22 MS. SABO: So, yeah, the only addition to the
23 aid to questioning is the grey portions.

24 MR. WILLIAMS: No, and that's why while we were
25 just talking the actuals --

09:02

09:03

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 MS. SABO: Yeah.

2 MR. WILLIAMS: I don't see any problem, but if
3 we're going to start talking about '16, '17, I'm fine
4 to continue with the aid to cross, obviously, but I
5 just want to be clear on the record that there is an
6 updated Schedule 5.1.

7 MS. SABO: Yes. And certainly, yeah, if we
8 need to refer to that updated schedule, we will.
9 Thank you for that addition, Mr. Williams.

10 MR. WILLIAMS: Sorry for interrupting.

11 MS. SABO: No, that's -- thank you.

12 A. MR. MASSIE: So line 5 hydro maintenance, the
13 increase in '17 will reflect the full year of the
14 mechanical technologist being in place. That's in part
15 of that, the labour increase for that position as that
16 position is split between the hydro and diesel
17 accounts.

18 Q. Okay.

19 A. MR. MASSIE: Also, in '17, we've factored in
20 that we have an updated dam safety review that needs to
21 be done for our Fish Lake project. So those are a
22 requirement of our water license. And we have -- they
23 get updated every year. So we have one in place, and
24 every year we have a subject matter expert head out
25 there, complete that review.

09:04

09:05

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 In 2017, it's -- we're having a third party
2 subject matter expert basically to ensure that what
3 he's being doing for us for the last 10 years is
4 accurate. So, next year, the new person or contractor
5 that we put in place to do that review will have to
6 start with a blank piece of paper, whereas, when we get
7 those done on a yearly basis, they're able -- our
8 fellow is able to look at his notes from the year
9 before at different changes for the Fish Lake system to
10 it. So it's not as intensive as it will be in '17.

09:06

11 Q. Okay. Now turning to the distribution section of that
12 table, starting at line 8. Account 8700 for
13 supervision appears to have a consistent negative
14 variance; that is, actuals exceed approved levels. So
15 can you explain that, sir, what's going on there?

16 A. MR. MASSIE: That the actuals year over year
17 are more than the approved levels?

18 Q. Yes.

19 A. MR. MASSIE: Is that the question?

20 Okay. I really think that would be a factor of
21 being a full complement. The -- that account, 87000,
22 the labour charges that get charged in there are
23 preset. So there's no -- our PLTs, our technicians
24 that work in the distribution that have labour accounts
25 in there, they do time sheets on a regular basis to

09:06

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 whatever account that they're working on at the time.

2 The supervisors and management that have preset
3 labour, they'll use those -- that account there in
4 distribution to put it -- to put their labour too.

5 So it really should be -- the only fluctuations
6 that would be in there is if we have fluctuations in
7 our complement as it -- again, they're preset labour
8 costs to those -- to that account.

9 Q. Okay. And taking that the next step, can you explain
10 why supervision is expected to increase in 2016 over
11 2015 actual levels?

09:08

12 A. MR. MASSIE: I think that increase -- I see
13 that increase is at 2.5 percent. That would be the
14 increase from '15 to '16.

15 Q. I don't have the updated schedule in front of me,
16 Mr. Massie. So, yeah, just -- I'm just generally...

17 A. MR. MASSIE: Okay. Yeah. That's what -- I
18 have the column here beside the '15 to '16 increase.
19 Yes. At 2.5 percent. So at 2.5 percent, I would
20 assume that's the -- our general inflation numbers that
21 we have in our -- that we've applied for.

09:08

22 Yeah. Without digging into it further, Ms. Sabo,
23 that would be what I would think is in there for the
24 2.5 percent.

25 Q. Okay. Thank you.

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 At line 10 for Account 87100 for brushing costs,
2 2014 brushing costs were underspent, and your
3 application stated that this is due to availability of
4 resources.

5 So can you give me some detail on the issue with
6 brushing in 2014?

7 **A. MR. MASSIE:** Sure. In our brushing account, we
8 have, actually, fairly small labour dollars. We have
9 just a person that will coordinate our brushing
10 program. The vast majority of the costs are
11 contractors, brushing contractors that we -- we employ.

09:09

12 So in 2014, there was an issue in getting the
13 brushing contractors focussed on our program. There's
14 other programs in the territory by -- the
15 Yukon Government has their highway brushing program.
16 Yukon Energy has a brushing program. There's a number
17 of other competing companies out there that employ
18 these individuals. And if they're locked down on those
19 projects, sometimes it's very difficult to get them
20 back in to focus on our program.

09:10

21 So I believe that's what our description was about
22 in the 5.2 schedule, was that the contractors -- there
23 was a tough time getting -- getting them that year.

24 **Q.** And that's what happened in '14; yes?

25 **A. MR. MASSIE:** '14.

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 Q. Moving to line 11 for Account 87200, vehicle
2 depreciation, can you explain why there's been a
3 positive variance in past years, '13 to '15?

4 A. MR. GRATTAN: So all that is, is the -- our
5 vehicles are -- have a charge per hour. So when an
6 employee uses a vehicle for O&M purposes or capital
7 purposes, it goes into a vehicle pool. And whether
8 that includes -- or that includes insurance and gas and
9 maintenance and that the depreciation of the vehicle.

10 So depending on whether that particular vehicle
11 was used for more or less capital-related items, we
12 have to back out more or less out of the O&M to account
13 for that depreciation that's being charged into O&M.

14 Q. Thank you, Mr. Grattan.

15 The streetlight maintenance at line 17, which is
16 Account 87800, is expected to increase in 2016 over
17 actual levels. And we would just like to know the
18 drivers for that increase.

19 A. MR. MASSIE: Okay. Just having a quick look at
20 it, the line down there, I would say, it isn't so much
21 the increase in '16 as it was a decrease in '15. If we
22 look at our actuals from '13 and '14 of 238 and 252,
23 more indicative of what we would expect out of our
24 streetlight maintenance program.

25 In '15, it was less than any one of those years,

09:11

09:12

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 of '13, '14, and '16. And I would say that, quite
2 honestly, the streetlight maintenance account is --
3 even though we are proactive and we do patrol and we
4 find out what streetlights are off and repair them, get
5 them running again, it can be very reactive. If
6 there's less streetlights that burn out or to fix,
7 there's less work to do.

8 So I would say in '15 that that -- that would be
9 the only cause for that drop in '15. So the '16 number
10 I would say is more indicative of what we've looked at
11 or had for streetlight repairs in the past.

09:13

12 Q. For Account 70220, which is at line 26, that's the
13 general public information account, the forecast
14 increase from 2016 is -- we calculated it at
15 15 percent. It might not be that percentage in the
16 updated table.

17 Can you give an explanation on why the increase
18 between 2016 and '17 forecast?

19 A. MR. MASSIE: What I think we looked at for that
20 general public information really was the -- there's a
21 focus -- or it's more of a demand by customers of
22 better information for the projects that we do. So one
23 of the learnings we had was just this year in our
24 Selkirk Street substation -- in the past we've gone --
25 we had a project; we had a business need. We went out

09:14

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1 and did the project. There really is more of a concern
2 or a want from the public to understand what we're
3 doing a bit more.

4 So for our Selkirk Street substation this year, we
5 went and met with the Riverdale Community Association,
6 heard any concerns they had. We had a town hall
7 meeting. We did -- out of that, we did a program where
8 we sent out messaging to all those customers of what
9 the project was, what we were doing, why we were
10 clearing out a section of the forest in the back of
11 Riverdale to put a new substation in there.

12 So we did all this messaging specifically for the
13 community association. We had message boards near the
14 site to ensure that everybody knew why it was going
15 there. We had meetings where the local high school and
16 elementary school that were nearby, just so they
17 understood that it was a construction site.

18 So just looking at the amount of effort that we
19 put in before we even started that project really made
20 us realize that this public messaging is going to grow
21 a bit. There is that want and that need from the
22 general public to understand what we're doing, as
23 opposed to our past business practices of, you know, we
24 have a project to do, we're just going to go do it.

25 Q. Okay. For the customer accounting group of accounts

09:16

09:16

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1 starting at line 28, using these numbers for those
2 accounts, the Board noticed that often the variance
3 percentages is 4 percent or greater. And, Mr. Grattan,
4 I'm just wondering if you can give me a sense on any
5 important changes within those accounts that would
6 explain why some of the variances are higher than
7 inflation -- or Mr. Massie.

8 A. MR. GRATTAN: Yeah, I'll be able to speak a
9 little bit to Account 713, which is the customer
10 billing and accounting line, but that one -- that
11 one's -- that was what I was mentioning yesterday where
12 we had a significant decrease in what has actually been
13 incurred in customer billing and accounting. So that's
14 ATCO 71300.

15 Q. And that's at line 32?

16 A. MR. GRATTAN: Line 32, exactly. And as I
17 mentioned yesterday, that account went from an actual
18 of \$774,000 last year down to -- sorry, two years ago,
19 2014, down to an actual of 600,000 in 2015. And that
20 was -- that decrease is due in large part to
21 ATCO Electric Yukon and ATCO as a whole changing
22 customer care and billing service providers -- or,
23 sorry, no longer going with an affiliate ATCO ITBS and
24 going internally well with Wipro.

25 So that decrease -- and that decrease also

09:17

09:18

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1 includes the additional FTE that we were talking about
2 yesterday.

3 Q. Okay.

4 A. MR. GRATTAN: So on a net basis, there still is
5 a decrease, even though we've added to the complement
6 of one FTE.

7 Q. Okay. And, Mr. Massie, can you identify any others
8 there that require specific mention on variances?

9 A. MR. MASSIE: I can -- I'll walk through the
10 accounts, and I'm just trying to highlight the ones
11 that have the variances.

12 So, again, the 7-1, the first item there, line 29,
13 supervision, that is a preset number based out of the
14 supervisory folks that work in that account. So they
15 had preset labour levels, very similar to the -- what I
16 spoke to earlier.

17 The next line item, customer applications and
18 services, that -- the costs in there are, when
19 customers phone in, they need us to go out and --
20 they're moving in to an apartment, moving out. We are
21 going to read the meter, disconnect, reconnect those
22 services. So it's very reactive. So it's based on our
23 historical numbers. The increase into '16 I would say
24 is based on our past historicals of what we think is
25 going to happen for customer services. So I would

09:19

09:20

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 guess it would be, as customers are added, as our
2 customer base grows, there should be more people that
3 we'll have to deal with in that account.

4 Meter reading is pretty straightforward. These
5 are the costs for our fellows in the field that go out
6 to read the meters every day. This is a cost for each
7 one of our communities throughout the Yukon. So...

8 Again, the increase to '16 from '15 -- I'm just
9 trying to get my head around why we'd -- why there
10 would be the increase from the actuals in '15. Labour
11 inflation in COLA. So, really, there's no -- other
12 than the incremental growth of customers and having a
13 few more meters to read, there would be a few more
14 meters to read, as well as in there should be labour
15 inflation in those COLA percentages that Mr. Grattan
16 spoke to earlier.

17 Q. Okay.

18 A. MR. GRATTAN: And just to make sure that
19 everybody's on the same page with regards to COLA, as
20 part of our update that we filed in October, we've
21 reflected the latest information from our actuary that
22 has resulted in a reduction in the pension funding
23 requirements for 2016. So as Mr. Tenney mentioned
24 earlier, all of these numbers are going to be slightly
25 lower in 2016 if we were to go through this exact same

09:21

09:22

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1 exercise after reflecting reductions in COLA.

2 Q. Understood, Mr. Grattan. Thank you for that addition.

3 A. MR. MASSIE: Okay. And revenue collections I
4 would say were beneath the 174 in '16 is under the
5 three-year average. So, again, we work of historical
6 averages in that it's a pretty straightforward account
7 and revenue collections of what we do there.

8 Q. You must have been watching the baseball game last
9 night, Mr. Massie.

10 A. MR. MASSIE: I may have. I'm a Cubs fan, so
11 I'm pretty -- yeah, I was okay with the outcome.

12 All right. And I see the line item 34, 71,500
13 is -- is an average of those three years. The 130 is
14 average of those three years, so that's what we've
15 looked at for that as well as, I believe, for that last
16 line item.

17 Again, those are -- they're very reactive
18 accounts, the collection of delinquent accounts and
19 uncollectible accounts. So we base them on our recent
20 historicals.

21 Q. Okay. Thank you, Mr. Massie.

22 MS. SABO: Chairman Laking, if we could mark
23 exhibit -- or the Aid to Questioning Number 7 with an
24 exhibit number, that would be appreciated.

25 THE CHAIR: Yes. I think that would be

09:23

09:24

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1 Exhibit A-21.

2 EXHIBIT A-21 - AID TO QUESTIONING

3 NUMBER 7

4 Q. MS. SABO: I would like to move to some
5 questions on depreciation and income tax. And I would
6 like to take you, Mr. Grattan, to Schedule 7.4 of your
7 GRA schedules at Exhibit BB-1(a). And, specifically,
8 Schedule 7.4 at line 50.

9 And at line 50, the amortization of reserve
10 differences amount is \$402,000 for 2016 and '17.

09:25

11 Do you see that, sir?

12 A. MR. GRATTAN: I do.

13 Q. And is that amount the same as the amount that you used
14 in the 2013 to 2015 GRA?

15 A. MR. GRATTAN: When you say "used in the 2013 to
16 '15 GRA," do you mean what was approved?

17 Q. Yes. What you forecasted to be approved, yes.

18 A. MR. GRATTAN: I'm going to say, yes, because
19 that's what -- it's a consistent number throughout the
20 '13 through '17 period of 402. So, yes.

09:25

21 Q. Thank you.

22 And keep that schedule open, but I'm going to move
23 to Board Order 2014-06, Appendix A, page 44. And you
24 might not need to pull it up.

25 In that section, the Board denied the collection

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1 of future removal and site restoration costs in its
2 depreciation rates; yes?

3 A. MR. GRATTAN: Correct.

4 Q. Okay. Can you confirm if FRSR is essentially the same
5 as a negative -- as negative net salvage, which is
6 represented by the percentage net salvage amounts shown
7 in Schedule 7.4?

8 A. MR. GRATTAN: At a global basis, I would say the
9 future reserve for site restoration is collecting money
10 today from -- to pay for future site restoration costs.
11 So I think I can agree with your characterization.

09:27

12 Q. Okay. Thank you.

13 So do the FRSR negative salvage percentages form a
14 component of the depreciation rate or the calculation
15 of the amortization reserve of differences amounts
16 shown in Schedule 7.4?

17 A. MR. GRATTAN: Actually, you know what, I'm going
18 to correct my statement on that. So I apologize.

19 Q. Okay.

20 A. MR. GRATTAN: So the amortization of differences
21 is not relating to a collection of amounts that are
22 going to be used for future site restoration. It's
23 basically, as I understand it, a -- the difference
24 between what depreciations were previously versus what
25 the latest depreciation study that was approved in

09:27

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1 2013-'15 GRA and amortizing those differences on a
2 go-forward basis. So it is separate and distinct from
3 collecting dollars today to be used tomorrow for future
4 reserve site restoration purposes.

5 Q. Okay.

6 A. MR. GRATTAN: I apologize.

7 Q. No problem. So can you explain how that -- that's
8 reflected in the component of the depreciation rates
9 shown in Schedule 7.4?

10 A. MR. GRATTAN: Can I show? I'm not sure I can
11 show you much more than what is there --

09:29

12 Q. Okay.

13 A. MR. GRATTAN: -- other than to say that we have
14 simply continued what the Board approved as part of the
15 2013-'15 General Rate Application for amortization of
16 differences, that \$402,000 going forward into this test
17 period. And that would be consistent with past
18 practice when we don't have a depreciation study before
19 the Board.

20 Q. One moment. Okay. And now I have a question on
21 approved depreciation rates and depreciation expense.
22 So if I could take you to Schedule 7.2.

09:30

23 A. MR. GRATTAN: I am there.

24 Q. Great. At line 46, a depreciation or amortization rate
25 of 20 percent is being used for Account 49300,

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Questioned by Ms. Sabo

1 Demand Side Management; yes?

2 A. MR. GRATTAN: Yes, five years.

3 Q. And can you confirm that the 20 percent depreciation
4 rate shown is the current Board-approved depreciation
5 rate? Because when we pulled up the schedules from the
6 last GRA, it seemed to be that 10 percent was in that
7 account, Mr. Grattan. I know I'm kind of putting you
8 on the spot, but can you help me out with that?

9 A. MR. GRATTAN: So, actually, maybe I need to go
10 back to the Board -- the Board Order 2014- --

11 Q. 2014- --

12 A. MR. GRATTAN: -- 06. This may just take a
13 minute.

14 Q. Take your time, sir.

15 And I think you might want to look at pdf page 95.
16 That may or may not have the amount, or you might have
17 to go to the schedule.

18 A. MR. GRATTAN: Okay. So I haven't found it. So
19 I think the concern appears to be whether it should be
20 amortized at 10 percent as opposed to 20 percent?

21 Q. Yes. Yes, Mr. Grattan.

22 A. MR. GRATTAN: Is that the concern?

23 So if I could undertake -- rather than eating up
24 time here, if I could undertake to confirm why we've --
25 why we've got it at 20 percent for five years, would

09:31

09:33

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1 **that be helpful?**

2 Q. Yes. Thank you, Mr. Grattan.

3 If you could undertake to check that and get back
4 to us either at a break or in writing.

5 A. **MR. GRATTAN: Most definitely.**

6 Q. Thank you.

7 **UNDERTAKING - CONFIRM THAT THE**
8 **20 PERCENT DEPRECIATION RATE SHOWN IN**
9 **BOARD ORDER 2014-06 IS THE CURRENT**
10 **BOARD-APPROVED DEPRECIATION RATE**

09:31

11 Q. MS. SABO: Thank you. And in Account 49300
12 for Demand Site Management on Schedule 7.2, we would
13 like more detail on the underlying calculation of the
14 recovery of the DSM program through depreciation. In
15 our review, the information, there were capital
16 additions in 2016 of 534,000 that do not appear to be
17 attracting depreciation or amortization expense in any
18 amount. So the depreciation expense calculation does
19 not appear to follow other accounts. And we were just
20 wondering if you knew why that was the case.

09:34

21 A. **MR. GRATTAN: So I think if I'm -- as I look at**
22 **the schedule, as we've done it, we have -- as I**
23 **understand, we have proposed to add the \$534,000 of DSM**
24 **costs incurred in the years -- I'm going to say '14,**
25 **'15, and '16. Just one moment. Let me just**

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 double-check that, please.

2 Q. Take your time.

3 A. MR. GRATTAN: Yes. So I think I've got it
4 right. Include the DSM incurred in 2 -- DSM costs
5 incurred in 2014, '15, and '16, a total of 535 that was
6 previously approved by the Board. Add it to rate base
7 in 2000 and -- capital rate base in 2016. And we, per
8 these schedules, begin to amortize that on a five-year
9 basis, beginning in 2017. That's what -- the way the
10 schedules are shown.

09:36

11 Q. Okay.

12 A. MR. GRATTAN: And if I -- just to -- there is
13 a -- as you've already noted, there is a previous
14 amount in property, plant, and equipment that, as
15 you've noted, we've been amortizing over five years
16 prior to the transfer of the 534 in 2016.

17 Q. Thank you. So if you're capitalizing it in 2016, why
18 isn't it attracting depreciation?

19 A. MR. GRATTAN: It's a good question, and I don't
20 have a great answer for you. If it was ultimately
21 determined that that was the reasonable way to go, I
22 wouldn't have a problem with that.

09:37

23 Q. Okay. And is there -- there's -- is there a specific
24 reason why it's reflected as it is? Can you...

25 A. MR. GRATTAN: I do not have a good answer for

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1 you on that.

2 Q. Okay.

3 A. MR. GRATTAN: To be helpful, I can certainly
4 undertake with my financial folks if you would like a
5 better answer. I've got no problem taking an
6 undertaking on that.

7 Q. Yeah, that would be helpful, Mr. Grattan. Maybe you
8 could provide me an explanation on why it's been
9 reflected the way it has and --

10 A. MR. GRATTAN: Sure.

09:38

11 Q. -- alternately, if it should be attracting
12 depreciation.

13 A. MR. GRATTAN: I will undertake to find out why
14 we're starting to amortize that 534,000 in 2017 as
15 opposed to 2016.

16 Q. Thank you.

17 **UNDERTAKING - TO ADVISE AS TO WHY THE**
18 **534,000 IS STARTING TO BE AMORTIZED IN**
19 **2017 AS OPPOSED TO 2016**

20 Q. MS. SABO: Similarly, we were looking at
21 Accounts 423 and 425 again in Schedule 7.2. And we're
22 trying to determine whether there's been a mixup
23 between these accounts. So if you look at
24 Schedule 7.2, I'm looking at lines 3 and 4 which deal
25 with those accounts. And I would like you to compare

09:38

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1 the plant balances for those accounts between those
2 used in Schedule 7.2 -- so the ones that are there --
3 with the ones in the technical update that were
4 provided in response to the City of Whitehorse 19,
5 which is at Exhibit BB-1(a), pdf page 167. So, again,
6 that's 19 is the IR number, and the pdf page is 167.

7 A. MR. GRATTAN: One moment, please.

8 Q. I'm sorry, the responses to the City of Whitehorse are
9 at Exhibit B-4.

10 A. MR. GRATTAN: And, sorry, what page of the
11 Attachment 1 was the reference that you had?

12 Q. 167 of 346.

13 A. MR. GRATTAN: I don't have that. I've got the
14 technical update detailed on page 1. I've got 42
15 pages --

16 Q. Oh, sorry, 42 of 42.

17 A. MR. GRATTAN: Okay. Thank you.

18 Q. So I'll give you the context here, Mr. Grattan, as
19 you're looking at that. So on a mid-year basis for
20 Account 423 for hydro reservoirs, dams and waterways,
21 Schedule 7.2 indicates an opening PP&E balance of
22 2.2 million and a 2016 capital addition of

23

24

25

09:39

09:40

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1 .735 million, which translates roughly to a mid-year
2 balance of 2.6 million. Is that about right?

3 A. MR. GRATTAN: Yes.

4 Q. Okay. And similarly, for Account 425, hydro
5 generators, it indicates the 2016 opening PP&E balance
6 of 5.2 million and a 2016 capital addition of
7 1.6 million, which translates roughly to a mid-year
8 balance of \$6 million. Yes?

9 A. MR. GRATTAN: Yeah, I can agree with you.

10 Q. Okay. Now, turning to the technical update at page 42
11 of that IR response, in comparing these totals to the
12 mid-year balances for the same two accounts, they do
13 not result in equivalent mid-year balances. For
14 example, Account 423 is 5.1 million rather the
15 2.6 million is Schedule 7.2. So that's why we're
16 wondering if there's maybe a reversal in those accounts
17 or there's been an error.

18 A. MR. GRATTAN: So all good questions, and I think
19 I'm going to need to undertake to --

20 Q. Okay.

21 A. MR. GRATTAN: -- make sure that we've either got
22 a correction or whether it's right.

23 Q. Okay. So to confirm the undertaking, Mr. Grattan,
24 you'll undertake to provide us with an explanation or a
25 correction explaining Account 423 and 425 and whether

09:41

09:41

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 there's been a reversal or error in those two accounts.

2 **A. MR. GRATTAN:** Yes. I will undertake to do that.

3 **Q.** Thank you.

4 **UNDERTAKING - TO PROVIDE AN EXPLANATION**
5 **OR A CORRECTION EXPLAINING ACCOUNT 423**
6 **AND 425 AND WHETHER THERE'S BEEN A**
7 **REVERSAL OR ERROR IN THOSE TWO ACCOUNTS**

8 **Q. MS. SABO:** I would like to move to income
9 tax. And can you turn up your response to the Board
10 IRs, 49(b). And that's Exhibit B-9. And the
11 pdf page I've got 333 of 414. So 333 is the pdf.

09:42

12 **A. MR. GRATTAN:** I am there.

13 **Q.** Okay. Thank you.

14 Since the time of the IR response on July 11th,
15 2016, and specifically Part (b), which indicated that
16 ATCO Electric Yukon was not aware of any proposed
17 changes to income tax rates, have you received any
18 updated information with respect to any enacted or
19 announcements that would affect federal or territorial
20 income tax rates?

09:43

21 **A. MR. GRATTAN:** Yes. And it's -- I don't want to
22 give the liberals a plug, but one of the parties that
23 I'm aware of as part of its election platform has
24 stated they will reduce the territorial tax rate from
25 15 percent to 12 percent if they are elected.

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1 So I'm not -- not aware of what the two other
2 parties have or have not said, but I did note that that
3 has occurred at least with regards to the Liberal Party
4 platform.

5 And this is part and parcel of why we were -- are
6 requesting it. We don't know what's going to happen
7 after the election. The territorial rate may go up; it
8 may go down.

9 Q. Okay.

10 A. MR. GRATTAN: At least one party is promising
11 that it's going to go down.

12 Q. Do you have a view, sir, on how likely changes would be
13 to occur in 2017, given the fact that there may be a
14 new government?

15 A. MR. GRATTAN: How likely? Well, I can -- I can
16 say in -- well, how likely? I don't want to speculate.
17 I'm not supposed to be doing that.

18 I can state in Alberta when a new government got
19 into power, the following year they did make changes in
20 tax -- in provincial taxes. So it can happen within
21 the following year. So if that answers your question.

22 Q. Thank you, Mr. Grattan.

23 I would like to move to capital additions, which
24 is Section 9 of the application. And I would like to
25 take you to the IR response to the City of Whitehorse

09:44

09:45

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1 in Exhibit C3-4. And the IR response is the first one,
2 actually, 1(a). Sorry. It's B-4. And, yeah, so
3 CW-YECL-1(a).

4 On page 1 of the IR response in the second
5 paragraph, ATCO Electric Yukon submitted that:

6 (as read)

7 "Controllable capital was within
8 3.2 percent of that approved as part of
9 YECL's 2013-'15 GRA."

10 Can ATCO Electric Yukon explain what is meant by
11 "controllable capital"?

09:46

12 **A. MR. MASSIE:** Sure. What we were trying to show
13 in that table, again, was the -- the difference with
14 the new extension forecast from the actuals. So we
15 looked at our total capital program from '13 to '15,
16 the actuals to approved. There was a large variance
17 between that. And what we wanted to do was focus or
18 pull out the fact that new extensions was a big part of
19 that variance.

20 And the fact that in new extensions being
21 customer-driven projects, we really have little control
22 over that. We have an obligation to serve when they're
23 ready to dig in their next stage of Whistle Bend -- I
24 use that one because it's the big new development that
25 is out there. We serve it.

09:47

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1 Obviously that changed in the last test period.
2 So, really, with that table, we were looking at pulling
3 that part out, the things that are outside of our
4 control.

5 Controllable capital really is our -- the
6 remaining distribution generation. In general are GP&E
7 projects that are driven by us. We have full control
8 of those projects. So we consider those -- those are
9 the ones that we really should be -- that we want to
10 measure ourselves against.

09:48

11 Q. Okay. And in consideration of the ones that are
12 non-controllable capital, such as Whistle Bend, how
13 much control do you have over timing or costing those
14 types of items for what you call "non-controllable
15 capital"?

16 A. MR. MASSIE: So the control over -- sorry, the
17 costing?

18 Q. Or the timing.

19 A. MR. MASSIE: Well, we do have our meetings with
20 the developers. We will flag our -- any constraints
21 that we have out there with our labour force or with
22 contractor labour force that we see.

09:49

23 But, really, in the Yukon, the -- the construction
24 season can be fairly short compared to other locations,
25 just for the -- these subdivisions -- well, again,

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Questioned by Ms. Sabo

1 specifically for Whistle Bend, it's an underground
2 subdivision. So it's -- you dig in everything. So
3 really doesn't work well throughout the winter. They
4 usually start their projects in the late spring in the
5 Yukon; so April, May.

6 We are -- so as those projects go, the developer
7 will be in there. They'll have their civil contractor
8 in there digging in deep utilities, water, sewer,
9 building the streets. So until they get to a certain
10 completion point, there's just no point in us being in
11 there trying to do our work.

12 So it really is -- we flag our concerns. We meet
13 with the developers. We talk with them of what's ideal
14 for us. I can guarantee you we don't always get what
15 went. Big projects like that can -- can move and shift
16 the timing. And given how the first stages of those
17 projects go will dictate when we are available to go in
18 there and do our work.

19 Q. Okay. And in terms of costs, Mr. Massie?

20 A. MR. MASSIE: So the overall cost of the
21 project, again, we'll sit down with the developer and
22 the design of the subdivision. They'll give us their
23 lot layout, their street layout. We start working on
24 the electrical design of the subdivision and those
25 streets. We really -- we really don't have a lot of

09:50

09:51

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 control in the costs of that project. They'll --
2 they'll lay out their streets; we'll come up with our
3 design. This is what -- they'll dictate, you know,
4 what they're looking for. We will supply them options.
5 They're usually not -- there isn't a host of options
6 for them. It's pretty straightforward.

7 When we light up a street to the lighting standard
8 that needs to be, it's very well confined to a
9 standard, so I would say there isn't much control we
10 have over the costs that the customer is going to be
11 mostly contributing to the project.

09:52

12 Q. Okay. And maybe I'll ask it this way, Mr. Massie. You
13 would have some control over the equipment or maybe the
14 hardware that you're using, those types of things? Do
15 you ever have those discussions on maybe using
16 something that's more cost-effective?

17 A. MR. MASSIE: Oh, yes. In that manner, yes. We
18 definitely do have our standards for -- for cables, for
19 transformers, for equipment of that nature.

20 When we start talking about streetlights, for
21 instance, we've had discussions with the developer
22 about the next phases and the LED options of
23 streetlights. We've given them a number of options
24 that are available that we can find to supply them
25 with. It really -- it really comes down to their final

09:52

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 choice of what -- what is going to be installed in
2 that -- in that subdivision.

3 So, again, we're -- we have, you know, our set
4 amounts of investment with -- for streetlights and the
5 loads for the terms and conditions, but they are going
6 to dictate what they want. We'll give them options,
7 but in the end, they will -- they'll be selecting the
8 options.

9 Q. Okay. And in preparing your 2016-'17 forecasts, and,
10 in particular, for the new extensions forecast, how
11 does ATCO Electric account for the specific customer
12 requirements in determining your forecasts?

09:53

13 A. MR. MASSIE: So when we look at it, we have one
14 line item for Whistle Bend Stage 3 in 2017. That
15 number is really based on their design as proposed for
16 the subdivision. Again, we've submitted our electrical
17 design. There could be changes by the time 2017
18 construction season starts, really, again, their
19 discretion.

20 The top lines there within our overhead services
21 and underground line extensions, really, we build those
22 based on our recent -- recent years of actuals. So we
23 look at what has happened in the last test period for
24 actuals. We, again, try to forecast, as best we can,
25 when these stages will open up and when the uptake from

09:54

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 customers will be.

2 It's -- there's a lot of inputs into the equation
3 that are outside of our control, which makes it a
4 difficult process for sure to -- to forecast and nail
5 down. But the -- we do work with those developers to
6 understand when the lots will be available. And,
7 again, looking in the rear-view mirror, basing it on
8 our recent historical actuals is the blend of what --
9 how we come up with that.

10 Q. Okay. And maybe some specific numbers may help us
11 understand, Mr. Massie. I'm going to take you to
12 Schedule 2.1 of the application, Exhibit BB-1(a), and
13 it's the GRA schedules, 2.1.

14 A. MR. MASSIE: I am there.

15 Q. Okay. And in that schedule, sir, with respect to
16 2014-'15, the Board notes that the number of actual
17 residential and commercial customers are very close to
18 forecast.

19 And now I'm going to take you to Schedule 9.2,
20 which relates to new general overhead services for
21 various subdivisions and new underground
22 line extensions. And we see in those line items for
23 the same period that the amounts are less than
24 forecast, approximately 2.5 million in '13, 2.5 million
25 in '14, and 3.3 million in '15.

09:55

09:56

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 So given the context of those accounts, can
2 ATCO Electric Yukon provide an explanation regarding
3 the overforecasting of new extensions for 2013 to '15?

4 **A. MR. MASSIE:** So in those accounts, not only
5 the -- do we try to forecast the uptake of new
6 subdivisions -- and you note in 2014 was the first
7 forecast for the Whistle Bend Stage 3. That was to be
8 put in in '14. Obviously, things changed with the
9 developer, so that stage of that subdivision didn't
10 progress at that time.

09:58

11 So not only do we try to work with them to figure
12 out when new lots will become available. As of
13 recently, in the city of Whitehorse with -- along with
14 the densification of the downtown core, there has been
15 a -- changes to bylaws to try to allow people to have
16 garden suites in the back of existing properties. We
17 try to -- you know, when we put that forecast together
18 in '13, we try to forecast, as best we can, not only
19 the new subdivisions that open up, but we also base it
20 on the recent historicals. And, again, if we look at
21 the -- and I believe it's UCG-38, the new extensions in
22 2011 were in \$6 million range. In 2012, they were
23 almost \$5 million.

09:58

24 I should bring that up before I carry on.

25 Yes, there's a table UCG-38(d), as in David.

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1 Q. I'm there, sir.

2 A. MR. MASSIE: Yeah, and, again, the combination
3 of looking forward, as well as blending with the
4 historicals, you know, we had some fairly
5 significant years in 2011 and '12 at that 6 million and
6 the \$5 million approximate averages, so we looked at
7 those recent historicals, looked at what was coming
8 before us and put that forecast together based on that.

9 The correlation to the actual number of customers
10 that have been added -- I can't really explain the
11 correlation, as you pointed out in 2.1, how they're
12 fairly similar, but there still is that drop in new
13 extensions.

14 Q. Okay.

15 A. MR. MASSIE: So, yes. Again, looking at those
16 historicals, forecasting going forward, one of the
17 things we do in those -- in new extensions, which is
18 invested into, is the streetlights. I would imagine
19 that would be part of the variance. If there isn't
20 as -- you know, if that stage of Whistle Bend is not
21 developed, there will be no streetlights in there
22 either to invest in, just the individual customers.
23 Those numbers are lumped into new extensions also.

24 Q. Gentlemen, and anyone who wants to weigh in on this
25 question, as you're well aware, the City of Whitehorse

09:59

10:01

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 has evidence on overforecasting in this proceeding at
2 Exhibit C3-3.

3 And, Mr. Tenney, you and I talked about this a
4 little bit this morning in terms of O&M, but when we
5 get arguments on overforecasting, what factor should
6 the Board consider in looking at how to deal with
7 issues of overforecasting, either as a general
8 reduction or by account?

9 A. MR. TENNEY: I'm not sure I'm going to give you
10 a great answer about what issues you should consider,
11 but the one thing for us, I think that we've said
12 continually here -- and Mr. Massie's talked about it --
13 is overall over that three-year period we think in
14 total that our forecast is pretty accurate.

10:02

15 And, as you've pointed out, you went through a
16 number of line items. You can pick line items where
17 we're high or line items where we're lower, but overall
18 is what we're most focussed on, not by individual
19 line item.

20 And I think that fits with some previous Board
21 directions that certainly I know when I look back at
22 2014-06 where the Board talked about FTEs and said, you
23 know, it's not -- it's not up to us to decide where
24 those are cut. It's here's the cuts. You figure out
25 what positions you really need to cut and which ones

10:02

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1 you need to fill.

2 And so that's the way we look at that in total, is
3 we're going to need to manage our O&M in total, not
4 necessarily by line item.

5 Q. And, similarly, for capital projects as well?

6 A. MR. TENNEY: With the exception that there are
7 capital projects that are customer driven and with our
8 obligation to serve, we think those are a given that
9 they need to move forward.

10 There's others, as I've mentioned in the last
11 couple of days, safety items, those are for us
12 givens that we need to move forward on them no matter
13 what, and then there's some discretion when you get
14 past that.

15 Q. Okay. On --

16 A. MR. MASSIE: I would just say, you know, I
17 agreed with the operating accounts. And just speaking
18 specifically to the capital program and specifically to
19 new extensions here, we have realized that, you know,
20 we missed the mark in new extensions for that test
21 period. I'd say that we've reflected it in our '16 and
22 '17 forecasts.

23 And, you know, when we -- when we saw this and we
24 looked at our forecasts and even for '16, you know,
25 this is one thing we've been tracking a little bit

10:03

10:04

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1 closer to see how we're doing to see if it made a
2 difference what we've adjusted.

3 And so far in '16 we're -- you know, we're
4 forecasting to be right close to that, that number that
5 we forecast at the beginning of the year.

6 Q. Okay. And just moving back to O&M again, Mr. Tenney,
7 you know, when you look at individual line items and
8 adjusting your forecasts for things that might have
9 been over, can you just give me a sense of what you do?
10 What does the company actually undertake when reviewing 10:05
11 those accounts to make adjustments when you see some
12 things vastly over or vastly under?

13 A. MR. TENNEY: I'm going to hope that Mr. Massie
14 jumps in on some of the individual bits, but I
15 obviously -- the first place you're going to start with
16 is why are you over or under. You're going to need
17 some variance explanations to figure out what exactly
18 had been happening and what you can do to rectify that
19 or if you need to rectify that or if you're over or
20 under where you're going to make up for it. 10:05

21 So I think those are kind of -- I don't know if
22 that's exactly what you were looking for.

23 Q. Okay. I'm just -- from a pragmatic perspective, that
24 helps. You've got to look at your inputs.

25 You know, maybe Mr. Massie can give us some more

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1 things that you look at.

2 A. MR. MASSIE: Yeah. You know, when we -- we sat
3 down in the first quarter this year to -- to really
4 build this forecast for '16-'17. We sat down, first,
5 you know, going through the variances of what happened
6 in the last -- where our forecasts ended up and
7 explaining each one of those variances.

8 Whatever changed is that going to continue on.
9 That's what we start with. We also -- we've sat down
10 and went through this line by line and say, okay, these 10:06
11 historical costs. Are these accurate. Are they going
12 to continue. And then we put a different -- different
13 additions or reductions in there for certain things
14 that we know are coming or popping up in the
15 maintenance, such as that dam safety review that I
16 mentioned. We know that's coming; that's a known. So
17 we plugged that into the forecast.

18 So, yes, we do sit down. We go through these
19 line by line, analyze them with a look at the
20 historicals, looking at our labour force, and any of 10:07
21 the known maintenance items that will be added to it,
22 such as diesel maintenance and generation. The --
23 there's -- in there are top end or minor overhauls, are
24 in there. Those are fairly lumpy expenses. So we
25 forecast those out and add those into our forecasts.

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1 So there are the knowns, and we plug those into
2 our forecasts.

3 Q. Okay. Thank you.

4 MS. SABO: Mr. Chairman, since we started
5 early, this would be a good time for me to break, but
6 I'm okay to continue into a new area. It's up to you.

7 THE CHAIR: Well, we were thinking maybe
8 10:15. So we're close enough to that. So why don't we
9 break now for 15 minutes. So we'll come back at 25
10 after 10:00.

10:08

11 MS. SABO: Thank you.

12 THE CHAIR: Thank you.

13 (ADJOURNMENT)

14 THE CHAIR: All right. We will call this
15 hearing back to order. And are we -- we don't have any
16 materials just now?

17 MR. WILLIAMS: No, sir, nothing arising.

18 THE CHAIR: All right. So we'll just carry on
19 with Ms. Sabo.

20 MS. SABO: Thank you.

10:30

21 Q. Mr. Massie, before the break, we were talking about new
22 extensions, and you used streetlights as an example
23 while we were having that exchange. And I just want to
24 confirm that, in Schedule 9.2, new extension and street
25 lighting are different capital expenditure line items.

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 That's right. Yes?

2 A. MR. MASSIE: Yes, in Schedule 9.2, that's
3 correct, yeah.

4 Q. So we just wanted to make sure that when you were
5 explaining the reasons for the variances and new
6 extensions, that wasn't part of that response. You
7 were just using streetlights as an example of an area
8 where there could be variability.

9 A. MR. MASSIE: Yes. Because -- yeah. Very good
10 point. It's not part of new extensions. Its own
11 appropriation. But in new -- or in streetlights, there
12 are -- our driven projects -- our projects, as well as
13 customer-driven projects. So very similar to new
14 extensions.

15 Q. Okay. Thank you.

16 And can you undertake to provide an update for
17 your new extension actuals for 2016 that are available
18 to date?

19 A. MR. MASSIE: Yes, I can undertake to provide.

20 Q. Thank you, sir.

21 **UNDERTAKING - TO PROVIDE AN UPDATE FOR**
22 **YOUR NEW EXTENSION ACTUALS FOR YOUR**
23 **2016 THAT ARE AVAILABLE TO DATE**

24 Q. MS. SABO: I'm going to start out in capital
25 projects with some follow-up questions on the

10:31

10:31

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 studies -- the various studies that have been already
2 discussed over the past few days. And I'd like to
3 start with the study for the Watson Lake project.

4 I want to confirm that there's not going to be an
5 additional study for Phase 2 of the project. That all
6 of the study costs will be in the previous study?

7 **A. MR. TENNEY:** That's correct.

8 **Q.** Okay. And at a high level, Mr. Tenney, can you
9 summarize the results of the Watson Lake LNG study for
10 us?

11 **A. MR. TENNEY:** Can I summarize the results?

12 **Q.** Yeah. What did you find? We have costs incurred.
13 What do those relate to, and where are we at?

14 **A. MR. TENNEY:** I know there's an IR on it, and
15 you just have give me a second to try and find it where
16 we described everything that was done in the study.
17 So...

18 I'm not sure I'm going to find it right now. I
19 will look. But the results of all of the feasibility
20 studies that we've done to date on Watson Lake, there's
21 a number of things that we had to understand from the
22 fees -- the economic feasibility of it, the technical
23 feasibility of it, and the environmental feasibility of
24 moving forward with the project.

25 We had to go down a lot of avenues because, when

10:32

10:34

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1 we were first working on the Watson Lake bi-fuel
2 project back in the earlier 2013-2014 time period, it,
3 of course, was the first of its kind. And so there
4 really were no -- there were a lot of new policy that
5 had to be developed by the Yukon Government. We needed
6 to understand better the technical bits to it, had to
7 understand the safety issues that arose from it.

8 So there was a number of things that had to be
9 understood in those feasibility studies. Ultimately,
10 though, it resulted in us bringing forward -- it -- the 10:35
11 results were positive, in that we moved forward with
12 the project in the 2013 to '15 GRA.

13 Q. And how did those results shape the recommendations for
14 Watson Lake Phase 1 and Phase 2?

15 A. MR. TENNEY: Well, again, I think -- I think
16 this is where you're going, hopefully. Back then we
17 were the first LNG project in Yukon, and so one of the
18 things that came forward out of that, through the YESAB
19 application, was that we needed to -- weren't sure what
20 the final results of the omissions. So there was 10:36
21 testing that needed to be done after Phase 1 was
22 complete before we moved forward with the other five
23 engines. So that partially shaped how we moved
24 forward.

25 But overall, we still -- you know, it -- we

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1 decided to move forward with all six engines being
2 converted. At the time, based on some of those, we had
3 structured it to use an affiliate company that had some
4 expertise in the design of this that we didn't have.
5 So that was part of how we moved forward at the time.

6 Obviously we've since changed that, partially as a
7 result of Board Decision 2014-06.

8 Q. And with respect to just the study, how should the
9 Board assess the prudence of the costs? You said, you
10 know, it was the first of its kind. Can you give us
11 any more detail on how some of those items flowed into
12 the ultimate costs for the study?

10:37

13 A. MR. TENNEY: I think all of those costs flowed
14 into the costs of the study. And for me, I was quite
15 happy when I read previous Board decisions where they
16 recognized that, as a utility company, if we're going
17 to try to get off diesel in some of our communities,
18 we're going to have to expend some resources to try to
19 find those alternatives.

20 And I think that's good news, because not all of
21 the things that we look at that we study are going to
22 turn out to be projects. And so if all we're left with
23 is taking a risk with no chance to recover those costs,
24 it's certainly going to make you think twice about
25 whether you're going to pursue any alternatives.

10:37

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1 And so this one, I believe, we're fortunate in
2 that the studies have resulted in a project that we
3 think is viable. And so think -- in our application,
4 we've currently asked for those to be in deferred
5 charges. And I think that we've acknowledged that just
6 as easily we would be happy to put those into rate base
7 just as well.

8 Q. Okay. Thank you.

9 And I'm going to -- I'm going to go back to
10 Watson Lake more specifically later, but I want to keep
11 it on the studies for now, Mr. Tenney.

12 Can you confirm whether the joint smart grid study
13 is a stand-alone project, or does it fall within the
14 renewable and alternate energy feasibility study? And
15 the reason why we're asking that question is it appears
16 on the GRA schedules, specifically, Schedule 8.8 -- and
17 that's Exhibit BB-1(a), Schedule 8.8 -- that the joint
18 smart grid costs at line 75 -- it's line 75, are
19 separate from the renewable feasibility study. And the
20 renewable feasibility study is at line 67.

21 A. MR. TENNEY: So I'll start, and Mr. Massie may
22 have something to add, but certainly, in my mind,
23 they're two separate studies. When we're looking at
24 renewables and alternate energy study, that's separate
25 from the smart grid study.

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1 The renewables and alternative energy study is
2 strictly ATCO Electric Yukon working on that project.
3 The joint smart grid study is just that, joint. It's
4 with Yukon Energy Corporation. So I see them as two
5 totally separate projects.

6 I agree that, like many things that we do, the
7 eventual outcome of both of them might be to help us
8 reduce dependency on diesel, but they're looked at
9 differently.

10 Q. Okay. And why is ATCO Electric Yukon recommending the
11 joint smart grid study be conducted in 2017 rather than
12 '18 or '19?

10:40

13 A. MR. MASSIE: We -- basically, that year was a
14 result of sitting down with Yukon Energy and
15 coordinating our resources: Really, what is the best
16 timeline to put it together. And that was the thought
17 for '17 is where we ended up in for our joint
18 discussions.

19 Q. Could it be deferred to '18?

20 A. MR. TENNEY: It's hard for us to say, speaking
21 on behalf of both companies. What we had agreed on is
22 we were going to move forward in '17, and we certainly
23 want to do it in lockstep, since we're so tightly tied
24 together. So if we say sure and we don't get costs
25 included in revenue requirement and they say no, then

10:41

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 we're in a tough spot again.

2 Q. With respect to the renewable and alternate energy
3 study, can you explain -- and Ms. Middler talked about
4 this a little bit yesterday, and I think I
5 understand -- I know what the answer to this is, but
6 I'm going to ask it anyway because it wasn't clear to
7 me.

8 So with respect to that study, why are
9 renewable -- renewables and alternate energy being
10 evaluated through both a pre-feasibility study and then 10:42
11 a feasibility study? And I thought I would -- what I
12 heard yesterday was is there wasn't a strong
13 distinction between the two, but I'm not sure, so can
14 you help me out with that?

15 A. MR. TENNEY: Yes. I get tripped up on what
16 those titles exactly mean. But in my mind it's just,
17 when we get some third-party help to guide us, I don't
18 want to waste time on a detailed study if they know
19 right away that there's no renewable resource in the
20 area or if they know straight away that the economics 10:42
21 or the technical or the environmental considerations
22 are just going to result in a no chance for a project.
23 I don't want to focus resources there. I'd rather
24 focus them where there's more of a chance.

25 So that said, I still think they're probably the

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1 same study. It's just a quick glance, and then let's
2 get into it in more detail.

3 Q. Okay. So would it be fair to say, Mr. Tenney, that a
4 pre-feasibility study, you would do some preliminary
5 work, and then that work may be rolled into the final
6 feasibility study?

7 A. MR. TENNEY: Or we stop on that community.
8 Agreed.

9 Q. Okay. If it was not feasible.

10 A. MR. TENNEY: Correct.

10:43

11 Q. Are you aware, gentlemen, at this time of any further
12 funding opportunities for projects stemming from the
13 renewable study from either the Federal or Territorial
14 Governments that may be known to you or have been --
15 become public since you filed your application and your
16 IRs?

17 A. MR. TENNEY: Again, in one of the information
18 responses, we did talk about the last -- the 2016
19 federal budget that they earmarked, I believe it was
20 \$10.6 million for renewable energy programs. We have
21 been working with the Federal Government to see if we
22 can access that.

10:43

23 To date, the message -- and I think we -- in one
24 of that -- October 24th, I believe it was, update that
25 we did, we had originally said that we hadn't included

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1 the watt -- we weren't seeking federal funding for the
2 Watson Lake bi-fuel project, but we did through the
3 Canadian Electrical Association. The ATCO Group of
4 Companies was participating with them and did submit
5 that project in looking for funding.

6 What we got back -- what I understand we got back
7 from the Federal Government is right now they were
8 looking for projects that were farther along. In fact,
9 they were looking for projects that were shovel ready.
10 So they weren't looking to fund more feasibility
11 studies. They were looking to help make the project --
12 the economics work to get it under construction.

13 So, to date, we haven't found any funding, but
14 that doesn't mean we're not going to continue to try
15 and access some.

16 Q. Okay. And Yukon Conservation Society asked you
17 yesterday about alternatives in order to deal with fuel
18 concerns at Watson Lake other than what you've proposed
19 with this project. We just wanted to know, have you
20 ever looked at other alternatives to managing that site
21 other than the move to biofuel?

22 A. MR. TENNEY: Well, we're obviously looking at
23 some right now, which is the renewable and alternative
24 energy study. As I mentioned to Ms. -- I believe it
25 was to Ms. Middler, we were for sure involved with the

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 Liard First Nation and the Town of Watson Lake in
2 looking at hydro -- we're looking at hydro sites in the
3 area, and certainly have a report completed on that.

4 I know we've been in conversations with -- I'm
5 going to say it's mostly with the Liard First Nation,
6 but it might be with the Kaska in total, about looking
7 at geothermal-type projects as well. We have had some
8 consideration on others.

9 Right now what we're looking for moving forward
10 with in the near term is taking a look specifically
11 more at solar and wind generation. We're not ruling
12 out anything, but in the early days, we want to first
13 look at those two.

14 Q. Okay. So that's longer term? You would still need the
15 business case as proposed in this application for the
16 shorter term?

17 A. MR. TENNEY: If we moved forward on hydro or
18 geothermal, we for sure would need to be coming back to
19 this Board. Those are significant projects with
20 significant upfront resources required to determine
21 feasibility.

22 Q. Okay. Continuing on Watson Lake. And, Mr. Tenney, and
23 the panel, I might be bouncing around a little bit I'm
24 going to get into some more specifics and then go back
25 to the high level, because there's a lot of information

10:46

10:46

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1 throughout the file on this project, and the Board's
2 just trying to get their head around the project in
3 total.

4 So can you confirm for us if the Watson Lake
5 biofuel costs for Phase 2 have been grouped together
6 with some of the costs for Watson Lake Phase 1? And
7 specifically, I could take you to Schedule 8.8, because
8 it only appears on that schedule, that the study costs
9 were identified in there. So I'm just trying to get an
10 idea of that -- in that schedule, that's the total
11 study costs for Phase 1 and Phase 2.

10:47

12 And that's Exhibit BB-1(a), Schedule 8.8, line 33,
13 I believe.

14 **A. MR. TENNEY:** My reason for searching around a
15 little bit is I see the numbers there, but I have a
16 different number in my head, and I just want to quickly
17 look at YUB-13.

18 **Q.** Thank you, Mr. Tenney. I'll pull that up as well.

19 **A. MR. TENNEY:** I'm not sure I'm going to get
20 anything there, but that's where I...

10:49

21 Yeah. We identify on -- that's the revised
22 economic -- that's the revised table showing the
23 capital costs for Phase 1 and 2. So I'm not page 2 of
24 6 of that IR.

25 **Q.** Yes, I'm there, sir.

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 A. MR. TENNEY: You can see from there on the very
2 left-hand side, we had study costs identified of
3 222,000, and then additional engineering design and
4 permitting work done in -- between 2012 of '15
5 (verbatim) of 272.

6 And so I guess I'm going to need to just check. I
7 thought the whole amount of 494,000 was what we had in
8 study costs.

9 Q. Okay. If you could undertake to do that, Mr. Tenney,
10 and just let us know what the Watson Lake study costs
11 include and what the total amount should be in 8.8.
12 And if you need to revise the table in the IR as
13 well -- that's IR 13.

10:50

14 A. MR. TENNEY: I will do that. I was just hoping
15 you were going to stay at a high level for a lot longer
16 where I had a chance.

17 Q. That's fine, sir. Thank you.

18 **UNDERTAKING - TO PROVIDE WHAT THE**
19 **WATSON LAKE STUDY COSTS INCLUDE AND**
20 **WHAT THE TOTAL AMOUNT SHOULD BE IN**
21 **SCHEDULE 8.8 AND IF THE TABLE IN IR 13**
22 **NEEDS TO BE REVISED**

10:48

23 Q. MS. SABO: In the previous GRA decision,
24 Board Order 2014, can you confirm that the Board
25 directed that all project costs related for Watson Lake

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 be removed from ATCO Electric's proposed 2013-'15
2 capital additions?

3 A. MR. TENNEY: Yes. I believe they told us to
4 leave them in work in progress because -- I'm not
5 exactly the exact words -- but I thought they seen some
6 potential for this project.

7 Q. And in compliance with that decision, I also understand
8 ATCO Electric Yukon is stating that they have applied
9 for this project again in the current GRA because the
10 contracting issue with affiliate services would be
11 avoided. Yes?

12 A. MR. TENNEY: Well, we didn't just file for just
13 that reason, but that was our interpretation of the
14 Board decision and that was a major concern of the
15 Board's during the last GRA. But we noted that the
16 Board still thought the project had potential.

17 When we reviewed all of the economics, and, again,
18 our obligation to serve with reliable, cost-effective
19 service, together all of that brought us back to where
20 we are again today with us asking for this project to
21 be approved.

22 Q. Fair enough, Mr. Tenney.

23 How did ATCO Electric Yukon determine that the
24 transfer of assets from ATCO Gas for the Watson Lake
25 project would be the alternative that would best

10:51

10:51

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 support Phase 2 of the project and the project costs?

2 A. MR. TENNEY: So the question, again, if I
3 understand it, how the purchase of the assets from
4 ATCO Gas would benefit Phase 2 of the project?

5 Q. I'm just wondering why you chose that as the solution
6 to resubmit the project to address the Board's concern
7 in Board Order 2014-06?

8 A. MR. TENNEY: Okay. So I'll try. I think if I
9 understand the question. In the last go-around of the
10 project, we had ATCO Gas as the affiliate that we were
11 going to lease a lot of the equipment from. And our
12 understanding was the Board thought that there wasn't
13 enough competitive pressures put on that lease
14 arrangement.

15 What we do know is we participated with ATCO Gas
16 when they selected the equipment that was designed
17 specifically for Watson Lake, and they ran a
18 competitive process.

19 So we knew that there was value there.

20 Subsequent to that, when we filed the R&V --
21 before we filed the review and variance of the 2014-06,
22 trying to address some of the Board's concerns, we had
23 a third-party help us conduct a competitive process
24 where we went out to -- there were more players in the
25 marketplace at that time than there were when we made

10:52

10:53

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 the original application. So we ran a competitive
2 process looking for either a lease arrangement or an
3 outright purchase. We had three bidders, including
4 gas, and ATCO Gas still ended up with the lowest price.

5 Those things lead us to believe -- that and the
6 fact that ATCO Gas is going to transfer those assets
7 that they purchased back in 2014 at their net book
8 value, so at cost, we felt that made sense to us. All
9 of those things taken together lead us to believe that
10 was a prudent decision.

10:54

11 Q. Okay. And that competitive process led you to the
12 conclusion that the cost of the assets transferred was
13 done at a fair price because it was net book value;
14 yes?

15 A. MR. TENNEY: Well, they were the lowest bidder
16 in the competitive process. So that's one. And we
17 know they've shown us their books as to what the net
18 book value is for those assets. So that's two. Those
19 were the reasons.

20 Q. Did any of the other bidders also look at what those
21 assets would cost if they were to be successful in the
22 bid process -- excuse me -- in the bid process?

10:54

23 A. MR. TENNEY: I'm not -- so as Mr. Grattan is
24 pointing out, the competitive process and the results
25 thereof showed what the bids were. So the Board has

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1 that information, and I'm pretty sure it's on the
2 record here in one of the IRs, I think, to the City of
3 Whitehorse. We filed that review and variance
4 application.

5 So -- but I don't -- I still don't know if I'm
6 answering your question, because other two bidders
7 didn't have access to look at ATCO Gas's numbers or the
8 other bidder.

9 Q. Yeah.

10 A. MR. TENNEY: They just knew they were in a
11 competitive process, and they submitted their bid.

10:55

12 Q. Fair enough, Mr. Tenney.

13 What I was trying to get at is how do we know that
14 the assets purchased are transferred at net book value
15 from ATCO Gas is a representative or the best price or
16 the best asset to be used for the project? So can you
17 help me out there?

18 A. MR. TENNEY: So I'm -- we're probably missing
19 each other, because I'm probably just going to repeat
20 what I said. In the R&V -- just prior to us submitting
21 the R&V, we ran a process said, here's our specific
22 requirements for our Watson Lake bi-fuel project. Can
23 you tell me what you would submit a bid for to supply
24 those assets.

10:56

25 Q. Okay.

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 **A. MR. TENNEY:** And ATCO Gas was the winning
2 **bidder.**

3 **Q.** Thank you, Mr. Tenney. I think I got there.

4 Are you able to specify exactly what ATCO Electric
5 Yukon is seeking approval for with respect to the
6 Phase 1 portion of the project? Are we looking at the
7 business case, the capital expenditures, the capital
8 additions, or all three?

9 I can maybe give you a reference, Mr. Tenney, on
10 why we're asking this the question. It's -- the
11 application Appendix 3, Exhibit BB-1. And, like I
12 said, it's Appendix 3 of the business case,
13 pdf page 243.

10:57

14 **A. MR. TENNEY:** Our trouble on this side is we
15 **have a different pdf.**

16 **Q.** Oh, yeah.

17 **A. MR. TENNEY:** So our numbers aren't quite the
18 **same.**

19 **Q.** I've seen that before.

20 So what I'm looking at, it's a passage that says:
21 (as read)

10:58

22 "The Watson Lake bi-fuel project
23 achieves the Federal and Yukon
24 Governments' goals of displacing diesel
25 and managing electricity costs by..."

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1 And then there's two numbered items and after that it
2 says: (as read)

3 "ATCO Electric Yukon estimates the total
4 cost of the three-year project to be
5 approximately 4.97 million; however, at
6 this time, ATCO Electric Yukon is
7 seeking approval for 3.26 million to
8 implement Phase 1."

9 A. MR. TENNEY: Right. I see that. But I know
10 there's an IR, and I probably should try and find this
11 one.

10:58

12 Q. Is that the one with the table, sir?

13 A. MR. TENNEY: That's the one where we were asked
14 the same question: What is it that we're asking the
15 Board to approve?

16 Q. Yeah.

17 A. MR. TENNEY: We're asking the Board to approve
18 the project. So I guess, in your words, that would be
19 to approve the business case. At this time, we're
20 asking the Board to approve our 2016 and 2017 revenue
21 requirement, plus our capital additions for 2016 and
22 '17. So under that words, we're asking them to approve
23 the Phase 1 capital costs and associated O&M and fuel,
24 and the 20 -- the Phase 2 part of the project which is
25 to be built in 2018, that will have to come at a later

10:59

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1 time.

2 Q. Okay. And Phase 1 and 2, are these phases just for the
3 conversion of the diesel units, or is there something
4 else that's going to happen within those business
5 cases -- or within those phases?

6 A. MR. TENNEY: So in Phase 1, we would have to
7 move them -- move the majority of the equipment on
8 site, and, you know, the LNG, the liquefaction, and
9 the -- sorry, the storage, the large storage, and the
10 regasification equipment. We would only convert one
11 engine to bi-fuel. Then we'd do the testing with
12 Yukon Environment. And then on Phase 2, we talk about
13 a second storage tank and some additional offloading
14 facilities and the conversion of the other five units.

10:59

15 Q. Okay. And is there expected to be another phase after
16 that work is complete? Just trying to get a sense of
17 if the project costs we're seeing here for the test
18 year is in -- understandably in 2018, because you've
19 provided those as well. I'm just wondering if this is
20 going to be a running cost, or there's going to be
21 another phase, or if you kind of expect this to be the
22 end after Phase 1 and Phase 2 are completed.

11:00

23 A. MR. TENNEY: That's the end, as far as I see
24 it. That would have all six of the existing units
25 converted to bi-fuel mode.

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1 Q. Okay. And I believe I saw in an IR -- and you can
2 correct me if I'm wrong, because I didn't go back and
3 pull it yesterday. In one of the IR responses, I
4 thought you said in this proceeding you're looking for
5 approval of both Phase 1 and Phase 2. Is that correct,
6 or are we just looking at Phase 1 here?

7 A. MR. TENNEY: So that's, again, what I -- that's
8 the same IR that I was referring to, and what my words
9 are to one of your questions a few moments ago, we're
10 essentially looking for the Board to approve the
11 project, -- so, in your words, the "business case" --
12 which would mean they agree this makes sense in total.
13 But we're just asking for the inclusion in revenue
14 requirement of the equipment that's -- or the capital
15 cost and the associated fuel and O&M costs for Phase 1.

11:01

16 Q. Okay. And if the Board were to approve the project in
17 the decision that would, say, come out in Quarter 1 or
18 Quarter 2 of 2017, would you -- when would Phase 1
19 expect to be completed if the project is approved?

20 A. MR. TENNEY: Depending exactly when the
21 decision comes out, but what you kind of said there, I
22 think we would expect it to be in service late in 2017.

11:02

23 Q. And the other thing, between Phase 1 and Phase 2, we
24 notice that the majority of the costs, which are in
25 2017, the majority of the costs that make up the

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1 \$3 plus million for Phase 1 are basically related to
2 Phase 1, which is one unit. And then we've got
3 Phase 2, which is about 1.7 million, which is for the
4 additional five units. And we were just looking at
5 that and thinking the majority of the costs seem to be
6 in Phase 1, so why is that the case, that it's so much
7 more expensive for Phase 1 than Phase 2?

8 **A. MR. TENNEY:** Right. You're probably going to
9 get me quickly over my head, but in terms of the
10 storage of the actual LNG, you've got a large storage
11 tank that's -- it's -- the size is bigger than just
12 what's required for one engine. So -- and then the
13 actual gasification, so when you take that LNG, the
14 liquid natural gas, and heat it up and turn it back
15 into gas, that's also included all in Phase 1.

16 **Q.** Okay.

17 **A. MR. TENNEY:** So there's a lot of costs that are
18 common costs, but they're incurred upfront.

19 **Q.** Front. Okay. Yeah, and that's what we understood,
20 because it's the LNG vaporizer and LNG storage tanks
21 that are 1.47 million in Phase 1.

22 **A. MR. TENNEY:** Yeah. I think the only caution I
23 have there is you're using the original numbers, the
24 1.47. That's been reduced to 11, 94. In that YUB-13
25 we --

11:03

11:03

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 Q. We were at.

2 A. MR. TENNEY: Right.

3 Q. Thank you. So if the Commission were to approve
4 Phase 1 but did not determine Phase 2 in the decision
5 that's going to come out as a result of this
6 proceeding, what would be the response of ATCO Electric
7 Yukon in types -- in terms of the decision-making on
8 whether to go ahead in converting all units; right? If
9 we only say, well, we'll look at Phase 1, but Phase 2,
10 we'll see how Phase 1 goes first, and then we'll look
11 at Phase 2 later. Can you give me an idea? I know
12 it's speculative, but can you just give me a sense if
13 that would be viable and why or why not?

11:04

14 A. MR. TENNEY: Well, I guess my first -- as you
15 would guess, it really depends on what specifically the
16 Board says. But it certainly gives us reason for some
17 caution because a lot of the costs that are in Phase 1,
18 in order to make this project economic, you need all
19 six engines converted. And if we spend a significant
20 chunk of capital and only have one engine converted,
21 the economics aren't there for our customers. And so
22 that's challenging -- I suspect challenging for not
23 only ATCO Electric Yukon, its customers, but also the
24 Board. Because we moved forward on this initiative
25 because we felt it was an economic project. And if we

11:05

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1 didn't do both phases, we wouldn't have an economic
2 project.

3 Q. Okay.

4 A. MR. TENNEY: So it does give us pause for
5 caution.

6 Q. Okay. Thank you, Mr. Tenney.

7 Now, I've got some more accounting questions on
8 Watson Lake, and, Mr. Grattan, or anyone on the panel,
9 can you tell me what account number these diesel costs
10 are recorded in? There was some testimony yesterday,
11 and we weren't sure if these were recorded in a
12 generation account or somewhere separately. We think
13 maybe Account 445, but if you could help us out and let
14 us know what account the diesel units would be in,
15 that's great.

16 A. MR. GRATTAN: I'm going to say, subject to
17 check, the components that relate to the diesel
18 generators tied to this project would be in 445, but
19 I'll take that under subject to check.

20 Q. Thank you, sir.

21 A. MR. GRATTAN: Yeah. Mr. Tenney just reminded me
22 that it could go to a number of different locations.

23 Q. Okay. And --

24 A. MR. GRATTAN: So that's why I was specific with
25 respect to the pieces that are being added to the

11:06

11:07

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1 diesel engines to facilitate LNG.

2 But if you're talking about the vaporizer and the
3 infrastructure to get from the vaporizer into the
4 Watson Lake plant, that would be potentially a
5 different answer.

6 Q. Okay. I think it's sufficient if you can just take
7 your subject to check, Mr. Grattan, rather than all the
8 other components.

9 A. MR. GRATTAN: Fair enough.

10 Q. Thank you.

11:08

11 I'm going to take you to Exhibit B-9, and, again,
12 that's the responses to the Board. And I'm looking at
13 29(g). And I'm looking at page 3 of 3 of the hard copy
14 of that IR response.

15 And 24(g) asked about the original historical cost
16 and accumulated depreciation related to the assets
17 being purchased from ATCO Gas. And ATCO Electric Yukon
18 responded on page 3 of 3, Part (g): (as read)

19 "This equipment has never been put into
20 use, and as such, no depreciation has
21 been accumulated. The original
22 historical cost, accumulated
23 depreciation, and net book value shown
24 below."

11:09

25 And, again, that's the number that Mr. Tenney referred

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 me to of 1.194 million.

2 So can you confirm, were the assets purchased from
3 ATCO in contemplation of the Watson Lake bio-fuel
4 project?

5 A. MR. TENNEY: Were the assets purchased from
6 ATCO?

7 Q. Gas, yeah. Or they're just being transferred.

8 A. MR. TENNEY: We have not purchased those assets
9 yet from ATCO Gas.

10 Q. Mm-hmm.

11:09

11 A. MR. TENNEY: They're still ATCO Gas's assets.

12 Q. Okay. Thank you for that confirmation, Mr. Tenney.

13 Does ATCO Electric Yukon consider that facilities
14 approval for the units in Phase 2 would be required
15 because you're not just replacing one unit, you're
16 replacing several? Do you think that that would
17 require a facilities approval by this Board? Under
18 Part 3 of the Act?

19 A. MR. TENNEY: I think I'm going to start, and
20 Mr. Massie might chime in.

11:10

21 Q. Certainly.

22 A. MR. TENNEY: You said a couple things that --
23 just to make sure -- and maybe I didn't hear it quite
24 correctly, but you said you're replacing all six units.
25 We're not replacing any units. We're bolting on a

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 bi-fuel kit.

2 Q. Yeah. I'm sorry. I should have said "converting."

3 A. MR. TENNEY: Okay.

4 A. MR. MASSIE: And just in the relation to the
5 Part 3 under the Act, it's our understanding that
6 that -- the Part 3 is -- you need an order from the
7 Minister. So that's our understanding in getting a
8 Part 3 energy project certificate.

9 Q. Okay. And I'm sure your counsel will advice
10 accordingly, I just wasn't sure if we maybe have --
11 have another wrinkle there. So I'll just leave it at
12 that, gentlemen. Thank you.

13 Just one more question on the conversion of the
14 diesel units. And, Mr. Massie, this is probably you
15 because it's a fairly technical question.

16 A. MR. MASSIE: Oh, boy.

17 Q. How well is an engine designed to burn diesel versus
18 natural gas once you do a conversion? Can you kind of
19 give me a sense what that involves and how efficient
20 that unit will be?

21 A. MR. MASSIE: So understanding for the bi-fuel
22 kits that get bolted onto the existing units, it really
23 is -- it introduces a mix of natural gas into the
24 intake air of the unit. So the unit will still need
25 diesel to burn or to operate. And it uses it primarily

11:11

11:12

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1 for lubrication and cooling, but it's a combination of
2 the both of the diesel and the natural gas.

3 And my understanding is that the natural gas can
4 have as much as a 70 percent mixture in there. So it
5 would be up to a maximum 70 percent of natural gas and
6 30 percent diesel. So there needs to be that diesel
7 component still left in there for the proper operation
8 of the unit.

9 Does that help?

10 Q. Yes. Thank you.

11:13

11 And when you put on the conversion kit -- I mean,
12 the unit, I imagine, is modified by the conversion kit;
13 yes?

14 A. MR. MASSIE: Yes. Yeah. That goes right on
15 the unit.

16 Q. Okay. And does that affect the warranty or the service
17 life of the unit?

18 A. MR. MASSIE: My understanding is that it does
19 not modify the warranty. The -- our preliminary
20 discussions are with the manufacturer of the units.
21 And their technicians would be the ones that install
22 it, the conversion kit, that is.

11:14

23 Q. So would it be expected that the units would wear out
24 quicker, or would they just be able to operate as
25 before and have the same service life? Do you know?

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 **A. MR. MASSIE:** It's our expectation that it would
2 not modify the service life of the unit. Yeah. Again,
3 our expectation is that there will be no change in the
4 life expectancy or the wear of the unit. The
5 conversion kits are installed by their technicians.
6 The technology is designed to work with those existing
7 units.

8 **Q.** Okay. And if you were to have to replace a diesel
9 unit, obviously -- I shouldn't say obviously -- would
10 it be replaced with a new unit that would -- would be
11 able to operate under both diesel and LNG, or would you
12 also do what you're doing now and use a conversion kit?

13 **A. MR. TENNEY:** So, so far in my discussions and
14 our group's discussions with the suppliers of these
15 equipments, right now the bi-fuel equipment's direct
16 from the factory without a bolt-on kit. So far they're
17 only available in marine applications, and there's not
18 one yet for use at a stationary power plant.

19 So in the near term, I suspect, we're looking at
20 bolting on the bi-fuel kit. But I suspect if it's
21 available in marine applications, as the demand for it
22 grows, they'll likely make it available for stationary
23 power plants.

24 **Q.** Thank you, Mr. Tenney. That's helpful because it's
25 hard to compare units when they're not available.

11:15

11:16

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 I am going to move to the Fish Lake to headpond
2 spillway replacement, which is Appendix 2 of the
3 application at Exhibit BB-1. And I'm in Appendix 2,
4 page 1 of the hard copy, pdf page 239.

5 A. MR. MASSIE: Page number, sorry, of the --

6 Q. Sorry. Hard copy is page 1.

7 A. MR. MASSIE: Okay, yeah, I'm there.

8 Q. Okay. And just a question general. I'm not going to
9 refer you to anything quite yet, but ATCO Electric
10 Yukon has stated: (as read)

11:17

11 "The main driver is aging infrastructure
12 and that the project also complies with
13 the recommendations of the dam safety
14 report."

15 Yes?

16 A. MR. MASSIE: Yes, that's correct.

17 Q. Okay. And then on page 1 it also says: (as read)

18 "This project will ensure ATCO Electric
19 complies with the recommendations of the
20 dam safety report and Item 42 of the
21 water license HY12-065."

11:17

22 Yes?

23 A. MR. MASSIE: I'm just -- oh, there we go. At
24 the bottom. HY12. Yes, I see that.

25 Q. Great. What was the recommendation of the 2014 dam

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 safety report and Item 2 of the water licence? Can you
2 help us out?

3 A. MR. MASSIE: Sure, just give me one...

4 Okay. So I'm looking at our -- the dam safety
5 review in Attachment 1 of YUB-14. And the 2014-09
6 recommendation, as it states here, is: (as read)
7 "Replace the Dam Number 2 spillway with
8 a new structure within the next
9 three years, i.e., (by 2017)."

10 In brackets.

11:19

11 Q. Sorry, I missed that, Mr. Massie. Could you just
12 repeat that?

13 A. MR. MASSIE: Of course. Let me just roll back.
14 I'll... Do you need the reference page or the --

15 Q. No, that's fine.

16 A. MR. MASSIE: Just to read the actual
17 recommendation again?

18 Q. Yes.

19 A. MR. MASSIE: Okay. So as read: (as read)
20 "Replace the Dam Number 2 spillway with
21 a new structure within the next
22 three years."

11:20

23 And in brackets it has "(i.e., by 2017)."

24 Q. Okay. And Item 42 of the water licence, how does that
25 factor in?

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 **A. MR. MASSIE:** So Item 42 of the water license is
2 under Part (d) of the water license for monitoring,
3 and, basically, it spells out that we will do a dam
4 safety report on a yearly basis. And so, basically,
5 the water licence dictates that we do these reports,
6 and then the report has the recommendation.

7 **Q.** Okay. Thank you. I want to go to the Watson Lake
8 Unit 2 replacement business case at Appendix 4 of the
9 application. And I have a pdf, so it's probably not
10 going to help you, Mr. Massie, but it's pdf pages 251
11 to 254 where the business case is at.

11:21

12 **A. MR. MASSIE:** Yes, I have the business case --

13 **Q.** Okay.

14 **A. MR. MASSIE:** -- in front of me.

15 **Q.** And, actually, I do have the page. It's page 1. It
16 says: (as read)

17 "The original scope of the project in
18 the 2013-'15 General Rate Application
19 was to replace the unit with a
20 similar-sized engine, 800 kilowatts. At
21 the time the unit tender and selection,
22 capacity requirements were reviewed.

11:21

23 This review determined that, in order to
24 meet contingency handling requirements,
25 a larger unit, 100 kilowatts, is

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 required."

2 Can you provide me with some detail on why the issue of
3 requiring a larger unit was not known at the time that
4 the Watson Lake business case was provided in the
5 '13-'15 GRA? Why was it only identified at the time of
6 tender and selection?

7 A. MR. MASSIE: Yeah, okay. So if -- recalling
8 that the last business case we -- we identify the size
9 of the unit that needs to be replaced. And usually
10 that we'll recommend is that we're going to be
11 replacing the unit with a similarly-sized unit. The
12 caveat that we have is that when it comes -- so when
13 that business case was built back in late 2012, early
14 2013, it was forecast to be replaced in 2015. So what
15 we do is when we get to the year that we are replacing
16 a unit is we review the community load at that time.

11:22

17 After reviewing that community load, we -- we
18 select the -- the engine that's going to provide the
19 best -- best complement to the plant to continue to
20 supply the load of the community, as well as that
21 combination of efficiency for heat rate.

11:23

22 Q. Okay.

23 A. MR. MASSIE: So, though we forecast at -- ahead
24 of time what we think that unit will be, when it comes
25 time to replace a unit, we do have to factor in what

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1 we're -- what we're looking in front of us for a load
2 on the community.

3 Q. Okay. And, similarly, for the Old Crow Unit 3
4 replacement, you would say the same thing. So that's a
5 general policy?

6 A. MR. MASSIE: Yes, we do a -- that load
7 analysis, and you'll see in the Old Crow 3 replacement
8 there's a -- there's a community load duration curves.
9 So understand, you know, throughout the year how much
10 time a community spends at a certain amount of load. 11:24
11 It will factor in the peak loads. So obviously we --
12 the peak load of the community can only be -- you know,
13 that peak can be established in a one-minute interval
14 in a year, but we'll still have to supply that peak, so
15 that gets factored in as well. So not just -- not just
16 the peak, but the dispersion of load throughout the
17 year for that community.

18 Q. And can you give me a sense -- I know you've provided a
19 lot of information on, you know, the project steps you
20 take when you're building a business case in your 11:24
21 forecasts, and I'd just like to know a little bit more
22 about the planning phase, given what you've just
23 responded to, you know, later you do an update to see
24 where the load is at.

25 So when you're planning a project and looking at

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1 your forecasts, what information or what steps are
2 there in the planning phase that you use to develop
3 that business case? Do you have kind of an internal
4 checklist you follow? Is there kind of a standard list
5 of things you look at to try and make your forecasts as
6 accurate as possible?

7 A. MR. MASSIE: Yes. There is a standard
8 checklist of what we look at. You know, we also factor
9 in, especially in this last test period, you know, we
10 look at the actuals from projects that have been
11 completed. So our estimates at the time are based on
12 what we think the community will need for a unit at
13 that time, what we think the contractors' rates will
14 be, what we think materials will cost at that time.

11:25

15 As we go ahead with projects, like in the
16 later years of that test period, 14, '15, and including
17 this year in '2016, we'll look at the costs that we've
18 incurred in those projects. So we'll have a very
19 informed understanding of what the actual costs were,
20 not just based on a -- on our estimate. We'll look at
21 our actual cost from previous projects that are
22 similar.

11:26

23 The one thing that we've found quite interesting
24 with these diesel generators, so when we tender for the
25 supply of the units, it really -- in this last test

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1 period, there was quite a variation in costs based on
2 market demand.

3 So, for instance, this -- this unit,
4 Watson Lake 2, you know, we knew we were replacing it
5 this year for -- so in the first quarter, when we went
6 to market to get a replacement engine -- and the
7 replacement engine is actually 895 kilowatt engine.
8 That's what's been selected and will be installed here
9 shortly.

10 But when we got the tenders back, there was
11 actually a unit that was 11 -- 1.4 megawatt. So
12 1450 kilowatt unit that was offered for purchase at a
13 cost that was below the cost of this unit. And so
14 that -- that surprised us. It was a much larger unit.

11:27

15 So we contact the manufacturer; but, you know, in
16 that instance, the unit was going to be heading to a
17 mine. That mine is no longer there. So they had a
18 brand-new unit sitting on their floor that they want to
19 do get rid of at a discount price.

20 At that time, you know, we reviewed that unit to
21 our community load, and it just -- the efficiency
22 wasn't there. You know, we could have, you know, got
23 that bigger unit, but it wouldn't have been run in at a
24 very efficient rate compared to this unit.

11:28

25 Q. Okay.

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1 A. MR. MASSIE: So there are a number of factors
2 that we put into our model to -- before we start
3 looking at these. However, our -- the interesting part
4 that we've found is that market, even now with the
5 turndown in commodity prices and the mining sector that
6 these contractors supply units for, they're phoning us
7 to see if we need anything now. Whereas in the last
8 couple years, it's been tough getting ahold of them.

9 So it's just one of those interesting things that
10 we've learned as we've gone along and have been dealing
11 with going forward.

11:29

12 Q. Okay. And any other checklist items? I mean, I
13 imagine I don't need to get you to do an undertaking to
14 provide the checklist to make sure it's complete.

15 Anything else you can think of?

16 A. MR. MASSIE: Well, you know, we look at the
17 cost -- those material costs, our labour costs, what we
18 think from the competitive bid will come in. As we've
19 learned with the -- our Old Crow projects is looking at
20 other community projects in the area that will affect
21 the availability of resources for us.

11:29

22 So those items are the -- are the ones that we
23 look at. Some of them.

24 Q. Okay. And do you also look at reliability standards in
25 the area? We know you submit reports to the Board on

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1 reliability and where you've had issues. Does that
2 factor into your business case analysis?

3 A. MR. MASSIE: Are we still -- are we still
4 talking specifically generation or broader?

5 Q. More broadly, yes.

6 A. MR. MASSIE: Okay. Yes. Yeah. The system
7 performance, the plant performance, yes, we figure
8 in -- that into the equation too. Very similar to this
9 Watson Lake 2 unit, the performance of the unit was
10 forecast to be replaced in 2015. The unit was
11 operating acceptability within its parameters. There
12 was no issues with it or the community. So it would be
13 replaced in 2016.

11:30

14 But on the distribution side, yes, we'll look at
15 performing feeders, see if there are deficiencies in
16 the system that are contributing to those outages, and
17 that would factor into it also.

18 Q. Okay. Thank you.

19 And now back to Old Crow and the business case. I
20 have a confirming question. Is it correct that
21 Old Crow's generation plant capacity will have grown
22 from three units with an installed capacity of
23 1,170 kilowatt hours to four units with an installed
24 capacity of 2,000 kilowatt hours?

11:31

25 A. MR. MASSIE: I can confirm that the new

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1 installed capacity is 2,000 kilowatts. I'll take from
2 the existing, subject to check. Just I don't have --

3 Q. That's fine, sir.

4 A. MR. MASSIE: -- the old unit numbers in front
5 of me.

6 I may have them. Yes. 1,170 that's what --

7 Q. Correct.

8 A. MR. MASSIE: Yes. That is correct.

9 Q. So can you provide an explanation regarding the basis
10 for the increased capacity in Old Crow? Is it just
11 load-based or something else?

12 A. MR. MASSIE: So I think when we talk about
13 Old Crow, the overall capacity of the community is --
14 of our power plant capacity in that community is
15 2,000 kilowatts now. It's important, though, to
16 understand that these are two separate power plants.
17 They're in the same -- our same lot up in Old Crow,
18 very close to each other. And the new fuel depot
19 really is what confines us to that area.

20 Q. Okay.

21 A. MR. MASSIE: But they're two separate power
22 plants. So we look at them as two -- one power plant
23 at 1,000 and another power plant at 1,000. And it was
24 really one of the big business drivers for our last
25 business case on the Old Crow plant expansion, was to

11:32

11:33

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1 have full contingency in the event of a loss of a power
2 plant in that community.

3 So, you know, it's -- it being a fly-in only
4 isolated community north of the Arctic Circle, it
5 definitely is a tough spot for us to have full
6 contingency in our generation as we do in the other
7 communities that we have road access to.

8 So we have some mobile generators that will
9 provide contingency backup for a community like
10 Destruction Bay or Beaver Creek. If there happened to
11 be a catastrophe and we lose power plant, we're able to
12 roll into that community and have a backup contingency
13 for it. That contingency really wasn't available as
14 readily for Old Crow. That was the business driver
15 around having a second power plant.

11:34

16 So we do look at those power plants up there as
17 being two separate power plants providing full backup
18 for the other at 1,000 kilowatts.

19 Does that help at all?

20 So, yeah, I guess, just the fact that the two
21 power plants there, at the 1,000 kilowatt, compared to
22 the 1,170 that it was before, they do -- they do work
23 in tandem. There is the ability, of course, for two
24 engines in a power plant to be running and a third
25 engine if the community load does grow, which it has in

11:35

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1 the past number of years. And we do have that --
2 that -- no -- we've seen that peak loading grow and --
3 and that table is on page 1.

4 Q. Okay. And you've referred to mobile generators not
5 being as feasible as an option. Is that geography or
6 availability of transport?

7 A. MR. MASSIE: Availability of transport. We
8 would have to obtain a Herc -- Hercules aircraft to get
9 those units in there. As we've noted in -- or maybe we
10 haven't noted, I've just -- know of it, that we -- for 11:36
11 our project that we've completed, the projects we've
12 completed in Old Crow, we've needed a -- to obtain an
13 Herc airplane in the past couple years. When we
14 originally put the estimate together and looked at it,
15 there was a Canadian airline that had a couple that had
16 since got out of that business, so now we had to get a
17 lot of our equipment into Fairbanks, Alaska, to utilize
18 the only Herc that we could find from that side. So
19 the logistics of getting one of those here, get the
20 unit loaded up and to Old Crow would be a matter of 11:37
21 days to do. So that really was the drive for that
22 contingency issue of the -- of the second power plant
23 in Old Crow.

24 Q. Okay. What is the expected firm capacity of Old Crow?
25 We're just wondering, for Watson Lake, you provided a

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1 difference between installed capacity and firm
2 capacity. Maybe you could just explain what those
3 terms mean for me first.

4 **A. MR. MASSIE:** Fair enough. So the installed
5 capacity is the total amount of our generation that is
6 available on a site. And the firm capacity is -- is
7 that total minus the largest unit. So it's called an
8 N minus 1 criteria. So we're going to -- what we plan
9 for is, if there's an issue and our largest unit is
10 offline, not available, the firm capacity would -- is
11 the capacity we need to ensure that we can supply the
12 community. So in the -- in the example of Old Crow, it
13 would be 1,400 kilowatts would be the firm capacity.
14 Total capacity, again, is 2,000.

11:38

15 **Q.** Thank you. We'd like to follow up on the McIntyre
16 subdivision replacement, Appendix 8. And I'm looking
17 at hard copy page 3 of that business case in the
18 application and, specifically, Table 1, when you get
19 there, Mr. Massie.

20 **A. MR. MASSIE:** I am there.

11:39

21 **Q.** Okay. And I believe that this was with Mr. Rondeau or
22 Mr. Maissan, but there was some discussion of this
23 table. And we wanted to make sure that, when looking
24 at 2013 actuals, there's a construction actual forecast
25 amount of 656, and that's in hundred thousands. So we

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1 wanted to know if that amount is being capitalized,
2 and, if so, what is going into rate base. So it might
3 Mr. Grattan rather than you on that question, but...

4 A. MR. MASSIE: Yeah, I would take a long time to
5 answer that.

6 A. MR. GRATTAN: So, sorry, you're asking the
7 question of whether the 656 was put into service?
8 Capitalized?

9 Q. Whether it was capitalized, yes.

10 A. MR. GRATTAN: So Mr. Massie's confirmed that
11 that line was in service in 2013, so it would have been
12 capitalized.

13 Q. Okay. And what would be going into rate base,
14 Mr. Grattan? Would it be that --

15 A. MR. GRATTAN: \$656,000.

16 Q. Same amount. So it actually did take both of you to
17 answer that question, so thank you.

18 A. MR. GRATTAN: Quickly.

19 Q. I'm going to move to the downtown Whitehorse business
20 case at Appendix 9. And that's at pdf pages 273 to
21 282. And I'm actually going to just keep that open. I
22 don't know if you'll need it or not. But I'm also
23 going to take you to the response to YUB-YECL-17(g) at
24 Exhibit B-9, page 4 for the hard copy. Again, that's
25 17(g), page 4, and pdf pages 210.

11:40

11:40

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1 And in IR 17(g) it says: (as read)
2 "With respect to ATCO Electric's
3 system -- sorry -- with respect to
4 ATCO Electric Yukon's system performance
5 optimizations alternative for the
6 downtown Whitehorse capacity upgrade,
7 ATCO Electric Yukon stated the
8 following..."

9 So the sentence in that IR is: (as read)

10 "The options discussed under this
11 alternative are still being
12 investigated, as they would be able to
13 provide a short-term solution as load
14 grows in the future."

15 So is that still the case, Mr. Massie, or do we have a
16 further update to where that's at?

17 **A. MR. MASSIE:** Mm-hmm. So in the items that were
18 looked at for that, that Alternative 3, are on page 7
19 of that business case. I'm not sure what the
20 pdf number is, and under there are the four bullets
21 that were considered under that system performance
22 optimization.

23 Q. I'm just getting there, sir.

24 **A. MR. MASSIE:** You bet.

25 Q. Proceed.

11:42

11:42

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1 A. MR. MASSIE: Okay. So just walking through
2 those, I guess at a high level, we did look at and
3 consider all these individually in the context of how
4 they could improve the capacity of our -- of delivering
5 our power in the downtown core.

6 So that first bullet about the optimized
7 substation transformer tap settings and regulators, so
8 the existing equipment there can really be -- we can go
9 and make settings -- change the settings on it so that
10 they will operate right at their maximum and push to
11 their limits. That would provide us with greater
12 capacity.

13 However, we're operating equipment at its absolute
14 limits there. So that -- that's really about as far as
15 we've considered that option. You know, it really is
16 an option for us in emergency situations, is how that
17 works.

18 The dispatch interface, that's tied to the last
19 bullet with SCADA, and that's about understanding our
20 system, you know, in and a realtime fashion. So we'd
21 be able to sit there at the computer, see realtime
22 loads, going in all different directions to understand
23 where it's going. Our answer to any capacity or
24 overload issues would be to switch the system around on
25 a reactive basis.

11:43

11:44

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1 So those are things we could still do, and we
2 still consider; but, really, being reactive that way
3 really wasn't considered on a go-forward, long-term
4 basis.

5 The third bullet there, the installation of
6 additional switches, that did happen. That is part of
7 the proposed option that we've moved with. And I'd
8 say -- and that's captured on page 5 of the business
9 case. You'll see the -- there where we talk about the
10 projects that we've completed in the '16 and '17
11 test years.

11:45

12 The main one at the top is the installation of the
13 Selkirk substation, and then the reconductor in the
14 river crossing, and then those bottom three projects
15 are those projects. So we did -- we did move forward
16 with those in -- as part of the solution.

17 Q. Okay. And given that response, Mr. Massie, do you have
18 any updates to your forecasts costs or the forecast
19 costs for this project still accurate?

20 A. MR. MASSIE: We've completed the installation
21 of the Selkirk substation. I believe two of those
22 three bullets in the bottom there, in the 2016 test
23 period, for -- two of those are complete. The third
24 one is scheduled to be complete. And they are all
25 forecast to be on those budgets that they're -- in the

11:46

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1 **2016 test year.**

2 Q. Thank you.

3 In terms of the Paint Mountain cable replacement
4 at Appendix 10, if you could pull that up. And I have
5 got a reference of pdf page 210 for those people who
6 are following along.

7 The page that I was interested in was actually the
8 last page of the business case that has the
9 geographical map on it?

10 A. **MR. MASSIE:** **I am there.**

11:47

11 Q. And I'm just wondering, with running the cable for the
12 alternate route in red, it kind of goes in a U-shape
13 and up and across the hill and back down.

14 My question to you is, when preparing this
15 business case for presentation to the Board, why was
16 that the best route? Did you consider alternate
17 routes, or was that the only one available?

18 A. **MR. MASSIE:** **We did consider alternate routes,**
19 **and I'm just -- apologize. I thought we had noted that**
20 **here in this business case.**

11:47

21 So the first one, route that we considered, was
22 the existing one, replacing the cable as it is, in
23 place.

24 Q. Yeah.

25 A. **MR. MASSIE:** **We've noted, like -- that's --**

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1 basically runs up the rock face of the mountain. Very
2 vertically challenging, I would say. We have no
3 access -- ability to access most of that route, the
4 existing route.

5 So it's very steep terrain. My guess is that it
6 was installed with a helicopter. There would be no way
7 else to do that. So just given the access issues that
8 we had, that really took care of that concern, or that
9 alternative, I guess.

10 We also considered an alternative, and it's not on
11 this map, but on the opposite side of the mountain from
12 where that -- the chosen alternative is.
13 Unfortunately, there's no distribution line on that
14 side of the mountain. Again, it's very similar terrain
15 to our proposed route. So the proposed route we
16 actually can access. We can hike that and be able to
17 access that cable.

18 On the other side of that mountain, there's very
19 similar terrain that we would be able to access;
20 however, the distribution line is not at the bottom
21 there. So we would have to build a couple kilometres
22 of distribution line. So that put that out of the
23 cost-effective range compared to the proposed route.

24 Because you'll see at the bottom there, the blue
25 line, that's an existing power line that we would be

11:48

11:49

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1 hooking into to go from there.

2 Q. Okay.

3 A. MR. MASSIE: So there were a number or a
4 handful of other routes we did consider, but this
5 chosen one was given -- was made just really on the
6 access for -- that we'll have available to that cable
7 going forward.

8 Q. And thank you, sir.

9 I think the first alternative to replace it as
10 was -- definitely was in the business case, but the
11 additional information about the other alternate route
12 is helpful.

13 On the first day of the hearing in response to
14 Mr. Marriott there was an exchange on whether capital
15 additions for the streetlight conversion project would
16 be a customer cost or a system cost. I think that was
17 with you, Mr. Tenney, if you recall that.

18 The Board was wondering if this is going to be a
19 system cost, could ATCO Electric Yukon undertake to
20 provide the Board with a table showing the historical
21 cost and accumulated depreciation and the resulting net
22 book value that would be expected to be recovered for
23 this project?

24 A. MR. TENNEY: Yes. We will undertake to do
25 that.

11:50

11:50

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
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1 Q. Thank you, Mr. Tenney.

2 UNDERTAKING - TO PROVIDE THE BOARD WITH
3 A TABLE SHOWING THE HISTORICAL COST AND
4 ACCUMULATED DEPRECIATION AND THE
5 RESULTING NET BOOK VALUE THAT WOULD BE
6 EXPECTED TO BE RECOVERED FOR THE
7 CAPITAL ADDITIONS FOR THE STREETLIGHT
8 CONVERSION PROJECT

9 Q. MS. SABO: I'd like now to move to one of the
10 schedules. Actually, it's Attachment 9.2. So it's
11 Exhibit BB-1. It's the YECL GRA application,
12 Attachment 9.2, which is the 2017 capital expenditure
13 information and page 2 of the hard copy. Page 189 pdf.

11:51

14 A. MR. MASSIE: That's the second page of
15 generation appropriation is what I have. Is that
16 correct?

17 Q. I've got it at the top. It's actually PLC replacement
18 Stage 1, so it's Attachment 9.2, page 2.

19 A. MR. MASSIE: Sure, if you -- yeah, I think I'm
20 there, if you just give me the -- oh, there. Okay. I
21 went to the schedule. I am there.

11:52

22 Q. Thank you. I'm first of all going to look at the
23 Teslin plant assessment where it says: (as read)
24 "The existing generating unit is
25 contained in a trailered building on a

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1 concrete foundation. During
2 inspections, it was noted that there is
3 considerable difference in elevation
4 throughout the plant floor. The
5 assessment will identify foundation
6 and/or building deficiencies."

7 Our question is, since the problem in the floor and
8 elevation been identified, could ATCO Electric Yukon go
9 straight to bids from contractors to assess and fix the
10 elevation problem versus doing an assessment?

11:53

11 **A. MR. MASSIE:** Yes, I think that is a
12 possibility, be able to let them in there and assess
13 the issue, I guess, and give us their recommendations
14 to fix, and costs to fix, I suppose.

15 **Q.** Okay. And, Mr. Massie, would you expect that to be of
16 similar cost to the 102,000, or would that reduce the
17 costs required to fix this problem if you did it
18 through bids rather than an assessment first?

19 **A. MR. MASSIE:** Sorry, can you repeat that?

20 **Q.** I'm just wondering if it's more cost effective to go
21 straight to the bid tender process to look at getting
22 it fixed rather than having an assessment cost included
23 in your forecast.

11:54

24 **A. MR. MASSIE:** Mm-hmm. So I think one of the
25 things we don't clearly detail in there is, you know,

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1 the assessment is also going to give us an assessment
2 of that -- of the plant overall health of the actual
3 structure. But I don't think I would -- I would
4 disagree. There's -- when we put it out for tender and
5 for bid to fix it, there's just a few unknowns that we
6 would -- we don't fully understand that could -- that I
7 could give you any more detail, that the 102 could be
8 high or lower than that.

9 Q. Thank you, Mr. Massie.

10 As an aside, I guess, with respect to capital
11 projects ATCO Electric Yukon conducts, have you ever
12 considered disclosing the results of bid tenders as
13 part of a prudency review of the cost of the project?
14 Now, I understand some of that information may be
15 confidential, but to give you an example: In other
16 jurisdictions, sometimes you'll see, you know, the
17 ranking system, the final bids, maybe redacted copies
18 of the bid tenders. Can you just give me a sense of --
19 of whether you've ever provided that information or
20 would be willing to in the future?

21 A. MR. MASSIE: I don't know that we've provided
22 that information in the past. You know, as we looked
23 at the questions that we had on these projects and the
24 variances and we went back and looked at the
25 competitive processes that we put in place, I can tell

11:55

11:56

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1 you we do have a very similar process in our tendering
2 of our packages. There is a weighted score for each,
3 you know, weighting of cost on the experience of the
4 contractor, the references, timelines that they can
5 meet. We do do all that in -- for our competitively
6 tendered project.

7 A. MR. GRATTAN: And I'll just add to what
8 Mr. Massie said is, is that there's a lot of what I
9 would refer to as normal bread-and-butter-type utility
10 construction work we do here in the Yukon.

11:57

11 In the past, where we do have something very
12 unique -- and that was actually part of the 2008-2009
13 GRA where we were assessing moving to the next
14 generation of billing systems, we went from an old
15 billing engine to a more updated billing engine. And
16 we did, as part of that proceeding, provide significant
17 documentation on the record that evaluate the ratings
18 and the rankings and the weightings of the various
19 billing engine service providers that were out there.

20 So, in unique circumstances, we certainly have
21 done that in the past. When it comes to normal --
22 normal routine stuff, as Mr. Massie has pointed out, I
23 would say we have not.

11:58

24 Q. Okay. And certainly if the Board were to request that
25 information for projects, ATCO Electric Yukon could

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1 provide some information at that time?

2 A. MR. GRATTAN: It is -- it is fair that the Board
3 certainly can request that, and we would be certainly
4 fine to provide in a way that maintains
5 confidentiality.

6 Q. Okay. Thank you, Mr. Grattan.

7 Thank you for that foray. I'm going to take you
8 back to Attachment 9.2 again looking at the PLC
9 replacement, Stage 1. And we'd just like some more
10 detail on what ATCO Electric Yukon is proposing to do
11 with the \$103,000 amount reflected there.

11:59

12 A. MR. MASSIE: Sure. So this PLC replacement, I
13 guess it's important to note that there's two vintages
14 as of now, two vintages of PLCs, control systems, that
15 we utilize in our plants.

16 The ones that we've changed in Beaver Creek and
17 Destruction Bay, they were -- I believe it's called an
18 IDEC PLC. It was from a 1980s vintage, so there's that
19 set of PLCs that we have out there. Then we have this
20 newer -- as in from the '90s -- PLC system from GE.
21 The difference and the benefit of the newer technology
22 is that there is -- there is the ability to update and
23 change these PLCs with the new upgraded hardware for
24 the PLCs.

12:00

25 It's not as in-depth as the older versions, the

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1 IDEC versions, where basically all the hardware
2 material, the whole system had to be decommissioned and
3 removed and installed. This is more of a stepped
4 process. It's my understanding that the majority of
5 the hardware material that is out there in these PLCs
6 will remain. It's more of electronics upgrades and a
7 few small material items that need to be upgraded to --
8 to this PLC system.

9 So the Stage 1, really, we're looking at two --
10 two to three plants to go in there and put the -- 12:01
11 install or look at the existing system, understand what
12 it's going to take to replace it. Install possibly, if
13 we can, the first stage of it. And that would really
14 show us what we need to -- what we need to inform our
15 future stages and future PLC replacements. We'll be
16 able to understand fully the ramifications of changing
17 out these older ones with the newer ones and apply that
18 to our future PLCs.

19 Q. Okay. So there could be several stages depending on
20 the results of the success per PLC replacement here? 12:02
21 In Stage 1?

22 A. MR. MASSIE: Yeah. I would say this is -- this
23 is Stage 1. I don't know if there's going to be
24 several. But there definitely will be later stages to
25 replace our PLCs to bring them up to a more modern

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1 control system that can fully communicate with our
2 SCADA systems and provide us some better data.

3 Q. Okay. And in terms of the Teslin plant assessment of
4 102,000, which we were discussing earlier, is that
5 amount related to design only, or is it more
6 encompassing to other items?

7 A. MR. MASSIE: No. It's not design only. And, I
8 guess, I wasn't very clear there, and neither is the
9 description. We based that amount on a past estimate
10 we had for a new concrete pad in -- underneath this
11 trailered unit.

12:03

12 Subsequent to that, it was thought that the actual
13 trailer is what's the deficiency and not the concrete
14 pad. So we've factored in some work on the concrete,
15 but to look at the whole setup as a whole, the
16 trailered unit and the concrete, to ensure that we get
17 whichever deficiency -- whichever item is deficient
18 fixed.

19 Q. And do you have the design for that project, how that's
20 going to layout at this time, or is that still to be
21 determined?

12:03

22 A. MR. MASSIE: Yeah. It's still to be
23 determined. There's no finalized design yet or
24 assessment.

25 Q. Okay. And the next item on there is the Watson Lake

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1 plant fire alarm system for 102,000. Just had a
2 question on whether there are fire alarm systems in
3 other existing plants, or is this a unique item?

4 A. MR. MASSIE: Sorry. The question, are there
5 any other fire systems --

6 Q. Alarm systems --

7 A. MR. MARTINO: -- in the plant?

8 Q. In your system. Like, are there other plants that
9 ATCO Electric Yukon -- you have fire alarm systems for
10 other plants in that -- not just Watson Lake?

12:04

11 A. MR. MASSIE: Yeah. Yeah. There would be an
12 updated one in the new Old Crow plant. The older plant
13 would have very basic ones, fire detection systems.
14 This is really looking at -- there is a new design or
15 new systems out there where the -- in the case of
16 Watson Lake, if you look at the fire alarm system,
17 instead of just heat and smoke detectors, as it
18 mentions there, it will have individual sensors for
19 each unit. So it will understand -- if the fire is
20 contained to one unit, it will be able to shut off the
21 fuel just to that unit.

12:05

22 Then there's the -- the other systems will detect
23 if it's a bit bigger and if the fuel system needs to be
24 shut off for the whole plant or just one specific unit.

25 So, yeah, it's -- the system that we're looking at

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1 here, and it's not -- again, we're just looking at the
2 design of them, because there's a whole host of options
3 that can be looked at for the system; but, as that
4 system I just described, that isn't -- we don't have
5 that system in place anywhere.

6 Q. Okay. So we don't know the expected total cost for
7 that system as of yet? This is just the design cost?

8 A. MR. MASSIE: Yes. Again, there's a number of
9 options, as we understand it, that there could be put
10 in place for that power plant. We're going to look at
11 the design. That will give us some informed costs for
12 each one of those options. So we'll understand if --
13 be able to weigh the benefits of a better option or
14 adding more options or not.

12:06

15 Q. Okay. Thank you, Mr. Massie.

16 MS. SABO: Mr. Chairman, I just have one more
17 project to question on. I know we're a little bit over
18 lunch, but I would appreciate your indulgence, if we
19 could just finish off capital.

20 THE CHAIR: That's fine with everyone else,
21 we'll just carry on.

12:06

22 MS. SABO: Thank you.

23 Q. Mr. Massie, I don't really want to pull up too many
24 references here, but we just want to understand in
25 terms of PLC controller upgrades, you've done one at

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1 Destruction Bay for \$307,000, and then we have the
2 Beaver Creek programmable logic control PLC upgrade.

3 And just in terms of costing and lessons learned,
4 we were -- we were wondering with respect to the
5 Beaver Creek PLC controller upgrade project, did you
6 apply any of the knowledge or the learnings from your
7 Destruction Bay project to Beaver Creek? Or are they
8 just -- you didn't -- they're not interrelatable?
9 There was no sort of nexus between what occurred at
10 both of those areas?

12:07

11 A. MR. MASSIE: No. It's a very fair question.
12 Just -- the DB -- D Bay PLC project is forecast for
13 2017 for that -- the 307. We have incurred costs in
14 '14 and '15.

15 But they are similar very similar systems for the
16 Beaver Creek and Destruction Bay power plants.

17 We've looked at our project that we completed in
18 Beaver Creek; and, really, the lessons learned --
19 again, we really underestimated the issues we were
20 going to have in decommissioning the old PLC as we
21 installed the new PLC while keeping the community's
22 power on.

12:08

23 As well as we ran into an issue in particular to
24 that power plant that the Beaver Creek 2 replacement
25 project was delayed, and it wasn't completed in '13.

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1 So that -- we were expecting the new unit to show up
2 already with that PLC system attached to it. So we
3 wouldn't have to worry about that.

4 So there was definitely, as you say, some lessons
5 to be learned from that one. They have been fully
6 incorporated into our forecast for Destruction Bay.
7 And I think that's why we see that number adjusted to
8 307 in 2017 compared to -- and, again, we already
9 have -- and I think it's 109,000 in costs for that
10 project.

12:09

11 But it's -- we've definitely informed ourselves
12 and looked at that project in Beaver Creek, very
13 similar one to D Bay, and what we'll need to complete
14 that project incorporated in that forecast.

15 Q. And I don't have the numbers in front of me,
16 Mr. Massie, but in terms of magnitude between those
17 projects, is Beaver Creek a lot bigger or a lot smaller
18 than the DB controller upgrade? Can you just give me a
19 ratio show or a sense of the magnitude?

20 A. MR. MASSIE: Again, they're very similar power
21 plants. They're three-engine power plants. You know,
22 they have this -- that -- that similar PLC that needs
23 to be replaced.

12:10

24 The difference I see for Destruction Bay is that
25 we have two newer units in there that have been

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1 recently replaced in '14 and in '15, with D Bay 2 being
2 finished in '16. They would already have that updated
3 PLC attached to that unit, and it would be -- right
4 now, as it's running, it will be able to communicate
5 with the old PLC of the power plant.

6 So each unit has its own separate controller, and
7 then the power plant also has its central controller
8 which controls, you know, the coordination of putting
9 that generation onto the grid, the fuel system, and
10 the -- a host of other power plant -- common power
11 plant controls. That's what it does.

12 So very similar projects, very similar power
13 plants, both in vintage and the setup of their units.

14 Q. Thank you, Mr. Massie. Those are my questions on
15 capital.

16 MS. SABO: Mr. Chair?

17 THE CHAIR: All right. Does any Board member
18 have any questions for the panel?

19 MS. SABO: Just lunch break we thought first.

20 THE CHAIR: Oh, just lunch break. Okay. No,
21 I thought you were saying --

22 MS. SABO: I still have a few more questions.

23 THE CHAIR: Okay. I wasn't sure about that,
24 obviously. All right.

25 So it's 10 after 12, so why don't we convene at

12:11

12:11

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1 20 minutes to 2, 90 minutes from now. Is that right?

2 A. MR. GRATTAN: Unless we were to go less than an
3 hour. Subject to --

4 THE CHAIR: We can do that too. I'm --

5 MS. SABO: I know --

6 THE CHAIR: What works?

7 MS. SABO: Yeah, that's fine. I just note
8 that a majority of the intervener groups had a
9 lunch-hour conference, and they'll be back at 1:30, so
10 I'm fine to keep --

12:12

11 THE CHAIR: Well, let's go to 1:30 then. That
12 weeks for everyone?

13 MS. SABO: Yes.

14 THE CHAIR: All right.

15 MS. SABO: Thank you.

16 (PROCEEDINGS ADJOURNED AT 12:12 P.M.)

17

18 PROCEEDINGS ADJOURNED TO 1:30 P.M.

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25

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Undertaking Responses

1 Volume 3

2 November 3, 2016

3 P.M. Session

4

5 (PROCEEDINGS COMMENCED AT 1:32 P.M.)

6 **UNDERTAKING RESPONSES:**

7 THE CHAIR: Thank you, everyone.

8 So, Mr. Williams?

9 MR. WILLIAMS: Yes, sir. We have -- in order to
10 be -- to be as efficient as possible here, we're going
11 to try to respond to some of the undertakings from this
12 morning just orally. The panel is prepared to deliver
13 some of those answers. So if that's okay with the
14 Panel and Board counsel, then we'll proceed in that
15 manner.

13:33

16 MS. SABO: No objections from Board counsel.

17 THE CHAIR: Go ahead.

18 MR. WILLIAMS: Thank you, sir.

19 I'm going to turn things over to Mr. Grattan
20 first, and he's going to respond to what I believe were
21 the first and second undertakings taken this morning.
22 He's also going to respond to one of his subject to
23 check -- or his subject to check. So he'll be
24 responding on three matters in total, sir. And then
25 we'll turn things over to Mr. Massie, who will respond

13:33

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1 to I believe what amounted to the fourth undertaking
2 from this morning.

3 THE CHAIR: Go ahead.

4 A. MR. GRATTAN: Okay. So I'm going to hopefully
5 clarify the discussion that was going on this morning
6 about the amortization period of Demand Site Management
7 costs. And we were trying to confirm where the
8 five-year amortization period came, or the 20 percent
9 amortization rate that's detailed on Schedule 7.3. And
10 that comes from Board Order 2014-06, page 101, or 101,
11 where the Board stated the Board orders that
12 Yukon Electrical that capital the amounts of DSM spend
13 in '2011, '12, and '13 relating to the development of
14 the plan or policy paper and the pro rata amount of the
15 costs already spent in 2011, '12, and '13 but not
16 related to the development of the plan or policy paper
17 and to amortize these costs over the 2014 to 2018
18 period.

13:34

19 So that was -- that was what informed us as to
20 amortize things as part of the 2014-06 decision. And
21 we have used that same precedent for purposes of
22 amortizing the DSM costs that were incurred in
23 the years '14, '15, and '16 over a five-year period
24 beginning in 2017. So I think if I've explained that
25 correctly, we should be exactly the same as to how it

13:35

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1 was treated last time versus what we're proposing to
2 treat it this time.

3 So that covers, I think, the two undertakings.

4 The subject to check, we were discussing the
5 Watson Lake bi-fuel project and the addition of
6 Watson Lake bi-fuel capital into Schedule 7.3. And I
7 think the Board was asking for me to confirm that the
8 Watson Lake bi-fuel was being added into Account 445,
9 generating equipment and prime mover other.

10 And, yes, as I said, that was going to be the
11 largest account that was used for purposes of the
12 bi-fuel project. But there are also small amounts of
13 Watson Lake bi-fuel that go into Account 444, which is
14 fuel holders, producers, and accessory equipment; as
15 well as Account 446, which is accessory, electrical
16 equipment, other.

17 So between those three accounts, that's where the
18 Watson bi-fuel capital is going. And as agreed by
19 myself earlier, the majority of it goes into 445.

20 MS. SABO: Thank you, Mr. Grattan. If Board
21 staff has any questions, we'll follow up with you in
22 writing.

23 MR. WILLIAMS: Mr. Massie, we'll turn things over
24 to you, sir.

25 A. MR. MASSIE: Yes. I was to provide the

13:36

13:37

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1 year-to-date costs for new extensions, and as of
2 October 31st, 2016, our actual costs are \$2,116,000.

3 MS. SABO: Thank you, Mr. Massie.

4 MR. WILLIAMS: With that, Mr. Chairman, I believe
5 we're done with what we're able to provide at this
6 point in time.

7 THE CHAIR: Okay. Thank you.

8 Ms. Sabo.

9 MS. SABO: Thank you, Mr. Chairman.

10 Q. I do have a few follow-ups from this morning on
11 capital.

13:38

12 Mr. Massie, you were talking about PLCs and DL --
13 diesel generation unit this is morning, and I have a
14 high-level question. Generally, when you install a new
15 diesel generation unit, would new PLCs come with the
16 unit, or would you use existing PLC?

17 A. MR. MASSIE: A new -- a new unit would come
18 with a new PLC already attached, yes.

19 Q. Okay.

20 A. MR. MASSIE: To be certain, there would be
21 modifications that will need to ensure that it works.
22 If we're putting it into an older plant that has an
23 older PLC, there will be some modifications we will
24 need to do, but the unit does come with an updated PLC.

13:39

25 Q. Okay. Thank you. I would like to take you back. We

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1 were talking a little bit about manufacturing of
2 generation and diesel engine units and warranties in
3 terms of Watson Lake, and the Board has a few
4 follow-ups. Is the manufacturer of the conversion kits
5 for biofuel generation the same as the manufacturer of
6 the generation engine? Do they come from the same
7 manufacturer?

8 A. MR. MASSIE: Well, we are planning on
9 competitively tendering the process. The manufacturer
10 of the units does provide the bi-fuel kits, so we are
11 assuming that they will be responding to that tender.

13:40

12 Q. So it's uncertain at this time whether they will be the
13 same as the manufacturer of the diesel generation
14 units.

15 A. MR. MASSIE: That's a fair assumption. It
16 could be -- they could be, or it could be another
17 third-party, yes.

18 Q. Okay. For example, for the diesel generation Unit
19 Number 2 that you're replacing, what is the warranty
20 for that unit?

13:40

21 A. MR. MASSIE: And to be specific, I would have
22 to undertake to provide that, but generally the diesel
23 units come with warranties of a certain time, whether
24 it be six months or 12 months and operating hours. So
25 usually there is one or the other that will have a

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1 warranty unit -- a warranty timeframe for the unit.

2 Q. Okay.

3 A. MR. MASSIE: Could be a combination of the both
4 or one or the other.

5 Q. Okay. And would that warranty be impacted by the
6 addition of the conversion unit that you would be
7 placing on these diesel generators?

8 A. MR. MASSIE: Again, we -- we're not expecting
9 it to be impacted, but that would have to be determined
10 at the time of the successful tender process, I
11 suppose.

13:41

12 Q. And that would apply to both of the warranties you
13 mentioned; right? You're uncertain on both the
14 operating and the other warranty, how that would be
15 impacted?

16 A. MR. MASSIE: Sorry. The -- the two warranties?

17 Q. Yeah. I'm just trying to make sure that we're talking
18 about, if the warranty is impacted by the conversion
19 unit, you mentioned two different types of warranties.
20 So...

13:42

21 A. MR. MASSIE: Oh, sorry. Yeah. It's the same
22 warranty. It's just the hours -- there's an hours
23 demarcation, operating hours for the unit that's
24 covered by warranty or time, whichever comes first. So
25 it's not operating very much in the first 12 months,

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1 then if it was a 12-month warranty, they would go with
2 the 12 months.

3 Q. Okay. Thank you for that.

4 I would like to ask a question on cost of debt,
5 and it's in the IR responses at Exhibit B-9, and it's
6 the YUB-YECL-73.

7 A. MR. GRATTAN: **Just one moment, please.**

8 Q. No problem. And I've got a pdf page of 398,
9 Mr. Grattan. So I don't know if that's close to where
10 you need to be.

11 A. MR. GRATTAN: **I'm there.**

12 Q. Thank you.

13 And I've glad you got a hard copy, because we put
14 together our compilation tables of the bond rates. So
15 I'm going to walk through.

16 2011 bond spread, the 2011 actual we have at 1.637
17 from that IR. And it might be in (b) or (c).

18 A. MR. GRATTAN: **Yes, I see it, yes.**

19 Q. Or (a).

20 And 2012 actual is 1.533?

21 A. MR. GRATTAN: **Yes.**

22 Q. 2013 actual is 1.589?

23 A. MR. GRATTAN: **Yes.**

24 Q. 2014 actual, 1.475?

25 A. MR. GRATTAN: **Yes.**

13:43

13:44

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1 Q. 2015 actual, 1.767?

2 A. MR. GRATTAN: Yes.

3 Q. And then 2016 forecast and '17 forecasts we have at
4 1.8.

5 A. MR. GRATTAN: Correct.

6 Q. Great. And we're just wondering, given that trend
7 between the actuals and the forecasts, can you explain
8 the trend in the actuals, why that change had occurred,
9 that upward trend in '15?

10 A. MR. GRATTAN: No. I won't -- I'm not going to
11 be able to explain it at any technical level, other
12 than I can share that in the recent Alberta generic
13 cost of capital decision, I have read that the
14 Alberta Utilities Commission has noted recent spreads
15 increasing. So that it was -- it was noted by the
16 Alberta Utilities Commission. I presume it was also
17 noted by the various parties in -- as part of the
18 Alberta GCOC.

19 Q. Okay.

20 A. MR. GRATTAN: That's about all I can say about
21 it.

22 Q. That's fine. Yeah. We were just noting that the
23 variation in numbers, you know, it seems to be higher
24 in '11, '12, '13 actual, and then you have a dip in
25 '14, and then back up in '15.

13:44

13:45

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1 So can you explain why the forecast years show a
2 higher bond spread than those historicals? Why are you
3 forecasting --

4 **A. MR. GRATTAN:** Sure. Well, the -- I think what
5 our treasury department has based this forecast on is
6 recent spreads, as is noted in this -- as is noted in
7 2015, the spread increased between '14 and '15 to a
8 point of 1.67 -- 1.767 in 2015. And the treasury
9 department has taken it up to 1.8 for forecast purposes
10 for each of 2016 and '17. So I'm not sure I can add
11 much more to it other than it's based on recent bond
12 spreads.

13:46

13 **Q.** Okay. Thank you.

14 I have some questions about the deferral accounts
15 applied for, and you provided a summary table in
16 response to -- I believe, it was YEC, and it's the last
17 page of their IRs at Exhibit B-8, pdf page 40 of 40.

18 **A. MR. GRATTAN:** Sorry. Can you repeat which YEC
19 response, please?

20 **Q.** Yes, I can. Move some notes around, Mr. Grattan. So
21 I'm going to find it again here. It's YEC-16.

13:47

22 **A. MR. GRATTAN:** Thank you.

23 **Q.** And the very last page of those IRs.

24 **A. MR. GRATTAN:** I am there.

25 **Q.** Great. Thank you.

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1 As you well know, there's a -- reflected in that
2 table, there's a diesel fuel deferral account that's
3 been previously approved by the Board. And we just
4 wanted confirmation if the account -- only accounts for
5 changes in the price of diesel, or is there more
6 included in that account?

7 **A. MR. GRATTAN:** The -- it is a status quo. So the
8 diesel fuel deferral account is strictly dealing with
9 price variances tied to diesel fuel.

10 Q. Okay.

13:48

11 **A. MR. GRATTAN:** And then -- presumably you're
12 going to go on to the next line, LNG fuel deferral
13 account.

14 Q. Yeah. Again, yet does that only account for change in
15 prices?

16 **A. MR. GRATTAN:** Yes. So it's just a different
17 fuel. And we're certainly open to how the Board -- if
18 the Board believes there's a better way of handling
19 this, we're open; but our proposal is to have two
20 separate deferral accounts, one for diesel fuel, and
21 one for LNG fuel.

13:48

22 Q. Thanks for getting ahead of me, Mr. Grattan.

23 The other -- I know we did recently for
24 ATCO Pipelines in Alberta, we had one deferral account,
25 but we had them account different types. So LNG, say,

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1 in one line item and diesel fuel in the other, and then
2 one account. So you wouldn't object to anything like
3 that?

4 A. MR. GRATTAN: We would not.

5 Q. Thank you.

6 And moving back up to the purchase power
7 flow-through, I want to take you to a different IR.
8 It's a Commission IR, YUB-YECL-47(b).

9 A. MR. GRATTAN: Just one moment, please.

10 Q. That's fine. And it's hard copy page 3.

13:49

11 A. MR. GRATTAN: I am there.

12 Q. Thank you.

13 In that response, ATCO Electric was asked to
14 comment on whether under a power purchase flow-through
15 deferral account, it would be guaranteed a fixed
16 margin, where the fixed margin was defined as
17 incremental sales revenue less power purchase costs, as
18 set out in the last GRA. And ATCO responded in part
19 that it would assume risk associated with sales volume
20 but would not assume risk associated with changes to
21 the wholesale purchase rate.

13:50

22 Can you explain what is meant by a "sales volume
23 risk" in that context?

24 A. MR. GRATTAN: Sure. So as part of -- as part of
25 this application, we have had significant discussions

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1 with respect to how ATCO Electric Yukon's actual sales
2 have turned out compared to what was awarded or
3 approved. And over the last three years, for example,
4 we have had actual sales come in lower than approved,
5 and that has resulted in us having a lower margin,
6 which is the delta between what was forecast for sales
7 less us buying less electricity from Yukon Energy. So
8 from a pure volume perspective, we have either a risk
9 that we are going to have less margin, or we're going
10 to -- if actual sales come in higher, we're going to
11 have more margin. It's not much more complicated than
12 that.

13:51

13 Q. Okay. And I'm sure the parties may want to reply on
14 this in argument and reply argument, but I would like
15 some follow-up for you whether -- does that -- does it
16 mean that there would be a guaranteed fixed margin on
17 sales in excess of forecasts through the use of the
18 power purchase flow-through deferral account as
19 proposed by ATCO Electric Yukon?

20 A. MR. GRATTAN: I think you're going to -- I
21 better let you repeat that, make sure that I got --

13:52

22 Q. Okay.

23 A. MR. GRATTAN: I got it. A guarantee fixed
24 margin.

25 Q. On sales in excess of forecast.

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1 A. MR. GRATTAN: So if -- maybe the easiest way to
2 explain this would be to use a simple example.

3 Q. Great.

4 A. MR. GRATTAN: And -- let's see here. How can I
5 go about this? Okay. So there's -- the current
6 Block 1 energy rate, excluding riders for residential,
7 customers is 12 cents. So if our actual sales are
8 1 kilowatt hour higher than what was forecast, we're
9 going to have an additional 12 cents. And because
10 we're buying in the hydro zone, our electricity from
11 Yukon Energy at -- is that 8.3 cents -- 8.3 cents,
12 we're going to have to buy -- I'll just round it to
13 8 cents so I can get my math right here.

13:53

14 If we're -- given that we're going to have one
15 additional kilowatt hour of sales to factor in
16 line losses, which is at 6 percent or about that, we're
17 going to have an additional 8 cents of purchase power
18 cost. So the delta between those two at a real
19 simplistic level is 4 cents. So our gross margin will
20 go up 4 cents if we have an additional kilowatt hour of
21 sales higher than forecast.

13:54

22 Vice versa, it goes in the other direction if we
23 are -- if our sales forecast is too high, which has
24 been the case the last number of years.

25 Q. Okay.

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1 A. MR. GRATTAN: Is that helpful?

2 Q. Thank you, Mr. Grattan.

3 A. MR. GRATTAN: And just one other thing.

4 Mr. Tenney is also reminding me, and it's just to add a
5 little more complexity to the equation here.

6 We also -- that's -- that 12 cents was based on
7 the first block of rates. We also have a block between
8 1,000 and 2,500 kilowatt hours and over 2,500 kilowatt
9 hour. And each one of those blocks has different
10 rates. For example, the second block has a rate of
11 12.8 cents, and the third block has a rate of 13.99
12 cents. So depending on what goes on between actual and
13 forecast, you could have margins bouncing around,
14 either us having additional earnings or net earnings,
15 net margin, or additional loss of margin.

16 Q. Okay. So by having that deferral account in place,
17 does that result in a guaranteed fixed margin for
18 ATCO Electric Yukon on sales in excess of the forecast?

19 A. MR. GRATTAN: I think it guarantees that there
20 will be -- there will be an additional margin, whatever
21 it turns out to be, if sales are higher than forecast.
22 And then I keep repeating. It's the same deal on the
23 other side, so it's mirrored one way or the other.

24 Q. Okay. Thank you. I would like to move on to the
25 pensions deferral account, and I just wanted -- I

13:55

13:56

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 understand that -- the matters before the
2 Alberta Utilities Commission on the pensions for 2014
3 and '16. But are there any unique or special charges
4 that may apply to ATCO Electric Yukon that would not
5 apply to the other ATCO entities that we should
6 consider in terms of pensions and pension deferrals?

7 **A. MR. GRATTAN:** If there are any, I am not aware
8 of them.

9 Q. And given that proceeding is a 2014 to 2016 proceeding,
10 how would you expect to adjust for the pension amount
11 for '16 and '17 in this proceeding --

13:57

12 **A. MR. GRATTAN:** So --

13 Q. -- or after?

14 **A. MR. GRATTAN:** Sure.

15 Q. Yes.

16 **A. MR. GRATTAN:** The pension application currently
17 before the Alberta Utilities Commission covers the
18 period '14, '15, and '16, and for the period 2016,
19 ATCO -- the ATCO Utilities have requested the COLA to
20 be 100 percent, as opposed to do the currently approved
21 level of 50 percent.

13:58

22 For 2015, I believe they've -- ATCO Utilities has
23 asked for 80 percent of COLA as opposed to the
24 currently approved 50 percent. So I'm anticipating, if
25 the world unfolds as we anticipate it, that the

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1 Alberta Utilities Commission will either -- well, it's
2 going to land on a number of possibilities, but we
3 fully anticipate for 2016 forward whatever the
4 Alberta Utilities lands on, that's what we will
5 incorporate for our proposal in this application.

6 Q. Okay. Thank you, Mr. Grattan. I think the
7 Alberta Utilities Commission is probably glad you
8 didn't reference any numbers there, since I'm counsel
9 on that proceeding.

10 For ATCO Electric Yukon's DB pension for
11 placeholder amounts for the test years, do the amounts
12 contain any provisions for special payments?

13:58

13 A. MR. GRATTAN: They do not.

14 Q. Well, I --

15 A. MR. GRATTAN: Sorry, and just -- sorry. That --
16 that was updated. In the latest numbers that we've
17 provided, that there is no special payment for 2016.

18 Q. Thank you for that additional response.

19 And special payments, that's '16 and '17; right?

20 A. MR. GRATTAN: Correct. Based on the actuarial
21 evaluation as of December 31st, 2015, and that is the
22 latest forecast. There would be no special payments
23 for the years '16 or '17.

13:59

24 Q. Okay. Will ATCO Electric Yukon's defined benefit
25 pension be considered to be in a liability position for

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 either of the test years?

2 Yeah, I think you answered that. I just wanted to
3 confirm.

4 **A. MR. GRATTAN:** That I'm going to have to -- when
5 you say a "liability," like, the overall plan?

6 **Q.** Yeah. I was thinking on the higher level, rather than
7 on the special payments.

8 **A. MR. GRATTAN:** Just one moment. I'm not sure.
9 I've got to be careful here because you've asked -- you
10 think that I've answered it, but I'm not sure I have. 14:01
11 I don't know whether you can help me where you think
12 that I've answered it.

13 **Q.** Well, we were just talking about how the special
14 payments are one issue and the overall liability of the
15 fund is a different issue.

16 **A. MR. GRATTAN:** Yes.

17 **Q.** So if you have any comments on the overall liability,
18 that's fine. If you don't, that's fine as well,
19 Mr. Grattan.

20 **A. MR. GRATTAN:** Okay. If you'll let me off the 14:01
21 hook on that one, I would prefer not to speak to the
22 overall plan.

23 **Q.** Yes. Thank you.

24 ATCO Electric Yukon is asking for a deferral
25 account for regulatory changes and load changes due to

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 government programs, which has been discussed in
2 previous days of this hearing.

3 The Board would like more detail on how this
4 deferral account would work.

5 A. MR. TENNEY: So there is a response that I'm
6 sure you're aware of, YUB-2(b).

7 Q. Yes.

8 A. MR. TENNEY: So it's my understanding that the
9 one example that I'll use is the IPP policy that we
10 talked about on Day 1 of the proceeding, where, if the
11 government ends up with a policy that we have to
12 purchase power from an IPP that's greater than what the
13 costs would have been had we generated the power
14 ourselves and if the government doesn't backstop that
15 situation, we would propose to put that in a deferral
16 account and come back before this Board in a subsequent
17 GRA to look for collection if those costs are prudent.

18 Q. Okay. So would it be fair to say, Mr. Tenney, that the
19 parameters for what you're expecting in this account
20 would be sort of any sort of government policy? As it
21 kind of arises within the test period, then you would
22 put in those amounts, and then it would be up to the
23 Board to determine whether those amounts were prudent
24 after they were incurred?

25 A. MR. TENNEY: That would be how I would think it

14:03

14:03

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 would work.

2 Q. Okay. Thank you.

3 I have a few questions on errors and omissions,
4 which is my final area. We notice that you put on --
5 and it's well-established on the record -- you put in
6 an update of October 24th on errors and omissions that
7 you corrected as of that date. We were just wondering,
8 are there any other error and omissions that you're
9 aware of as of today?

10 A. MR. GRATTAN: From a revenue-requirement
11 perspective, we're not aware of any other changes. The
12 only reason I was having this conversation is, is that
13 one of the tables that was being referenced to
14 yesterday, I believe -- it's an O&M table that
15 determines O&M per customer, I believe.

16 Q. Yes.

17 A. MR. GRATTAN: There's a mathematical error on it
18 that we are wanting to correct. We were going to put
19 that in along with our remaining undertakings. And
20 it's just a mathematical error in that table.

21 Q. Okay.

22 A. MR. GRATTAN: So that's -- it's something that
23 we would just make sure that the record is as clear as
24 possible.

25 Q. That would be appreciated, Mr. Grattan. I'll leave you

14:05

14:05

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 with that.

2 We also do have one that we noticed as well. It's
3 not necessarily an error and omission, but in the
4 October 24th, 2016, update, and it's -- for the Board's
5 reference, it's Exhibit B-13.

6 And I'm going to take you to line 1 of
7 Schedule 10.1, which is the utility EBT.

8 **A. MR. GRATTAN: Just one moment, please. I'm**
9 **there.**

10 **Q.** Okay. And I've got a note here, the correction of that
11 error resulted in an EBT for 2016 changing the amount
12 from 3.2 million to 3.944 million, which is an increase
13 of 661,000. And then for 2017, the resulting change
14 for EBT was from 4.542 to 3.728, which was a decrease
15 of 814.

16 Are you seeing that there, Mr. Grattan?

17 **A. MR. GRATTAN: So I'm not sure I heard you**
18 **correctly. It's my understanding that for 2016, the**
19 **original schedules --**

20 **Q.** Yes.

21 **A. MR. GRATTAN: -- showed a utility earnings per**
22 **tax -- or utility earnings before tax of 3,944,000,**
23 **which was decreased to 3283.**

24 **Q.** Okay. I think we have that backwards.

25 **A. MR. GRATTAN: Yeah. And then for 2017, it was**

14:07

14:08

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by Ms. Sabo

1 originally stated that 3,728,000 and updated to
2 4,542,000.

3 Q. Okay. Thank you, Mr. Grattan. And just -- we noticed
4 in our Excel versions of Schedule 10.2 there was no
5 formula in the cells --

6 MR. GRATTAN: Yeah.

7 Q. -- for the test years.

8 A. MR. GRATTAN: Yes.

9 Q. Are you able to provide us an Excel version of the
10 schedule with working formulas?

14:09

11 A. MR. GRATTAN: Of course.

12 Q. Thank you. And that --

13 A. MR. GRATTAN: I can undertake to do that.

14 Q. That is your final undertaking from me today, sir.

15 **UNDERTAKING - TO PROVIDE AN EXCEL**
16 **VERSION OF THE SCHEDULE 10.2 WITH**
17 **WORKING FORMULAS**

18 MS. SABO: Thank you, panel. We really
19 appreciate you attending today, and we know it's been
20 some long days, and we appreciate your responses.

14:09

21 A. MR. GRATTAN: Thank you.

22 A. MR. MASSIE: Thank you.

23 THE CHAIR: Thank you.

24 Did any Board members have any questions?
25

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by The Chair

1 **THE CHAIR QUESTIONS THE PANEL:**

2 Q. So I had one. And yesterday I think it was Mr. Tenney
3 was having a discussion with Mr. Rondeau from UCG, and
4 it was talking about consultations with the public and
5 those sorts of things. And I note that YCL or AEY was
6 in attendance at the recent LNG facility proceeding
7 that the Board conducted. And I'm not sure if any of
8 you attended the -- there was an evening session that
9 the Board scheduled there in which the public had an
10 opportunity to address the Board.

14:10

11 These proceedings are necessarily formal and often
12 intimidating and aren't really a very good vehicle for
13 people to do that. And -- but you had indicated some
14 thoughts about the Board doing things like that. And I
15 wondered if you had any comments on the -- on any
16 benefit that you may have seen coming from that. I
17 mean, recognizing that the Board is an
18 evidentiary-based thing, and panels come and provide
19 evidence, which is tested, and that kind of material is
20 not. But do you think it informs the process in any
21 way?

14:10

22 A. MR. TENNEY: So I wasn't at that myself. I
23 don't know if my colleagues were. But I would suggest
24 anything that allows the public to participate -- I
25 would think if I was coming into this room to make a

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by The Chair

1 presentation, it looks rather intimidating, and I can't
2 even keep up with the volume of data that's in here.
3 So it's a difficult task.

4 So if there's a more informal way to engage our
5 customers about what we're doing, I don't think we
6 would be opposed to any of that. But it's hard
7 sometimes to translate what they exactly say to us and
8 whether we actually took action or whether they
9 perceive that we took any action that could be a
10 challenge. But we're open to any of those forums. 14:11
11 As -- as Mr. Rondeau suggested, it's probably unlikely
12 that a lot of our customers are looking in the
13 newspaper to see that we're planning a rate
14 application, and then whether they would attend an
15 event like this.

16 So we're open to it. We don't have any
17 earth-shattering suggestions here about what that could
18 look like and how it would be benefit -- or how you
19 could structure it to make sure it was most beneficial.
20 But we're open to that. 14:12

21 Q. Yes. It's not likely -- the general public doesn't
22 always read the legal notices in the paper, and so --
23 but I'm wondering how you think, maybe, that those
24 sorts of comments that come to people if, say, at that
25 event we scheduled, I don't know, two or three hours

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by The Chair

1 and gave people five minutes or whatever, and they had
2 to register in advance, but really the information that
3 they gave was only of value to interveners or panelists
4 who might incorporate that into what they were doing.
5 It's not something that really can enter into the
6 Board's deliberations. So I wonder if you see a way to
7 get that information and use it with the public?

8 A. MR. TENNEY: So if I understood you -- and
9 again, I apologize that I'm not familiar with what
10 happened in that evening event at the LNG facility
11 proceeding, but if you're suggesting customers,
12 residents in the Yukon can attend an informal session
13 with intervener groups, and intervener groups can
14 utilize those thinking into the process, that's your
15 question: Would that be beneficial?

16 Q. Yes.

17 A. MR. TENNEY: Well, I think it is, but if
18 somehow it would be -- there's a part of me -- and I
19 know we always like to think we're going to do a great
20 job educating staff but -- or our customers, I'm not
21 sure most customers understand how we go about -- all
22 of us go about setting rates, what makes up revenue
23 requirement after you get revenue requirement, how does
24 it get allocated to customer class, and then how do you
25 ultimately design rates.

14:12

14:13

T. MARTINO, J. GRATTAN, D. TENNEY, J. MASSIE
Questioned by The Chair

1 That's probably the biggest barrier to everybody
2 participating fully is they don't quite understand how
3 all that works. So we'd love to say, well, let's just
4 educate them, but how do you get them to come out to
5 get educated? And it might not be -- surprise to some
6 of us, but it might not be the most exciting subject
7 matter.

8 So I'm not sure -- again, I'm not sure I'm giving
9 you anything, but the more we can do, the better off
10 we're going to be, because if we don't have public
11 participation in front of the Yukon Utilities Board, we
12 don't really have a great rate-setting mechanism.

14:14

13 Q. Okay. Thank you for that. And at that event, of
14 course, we recorded that stuff. It formed part of the
15 transcript, although it didn't really enter into the
16 decisions. But if people took some of those concerns
17 and incorporated them into their questions or their
18 answers, that would be useful.

19 Okay. Thank you for that. And that's all that I
20 have.

14:14

21 THE CHAIR: Anybody else? No.

22 Then subject to the panel finishing up with the
23 odd little undertaking or subject to check that they
24 need to report on, I think that we can release this
25 panel.

1 MR. WILLIAMS: Yes, sir. I just have a couple --
2 couple hours of redirect maybe.

3 THE CHAIR: Okay. Only two? Sorry, I forgot
4 to ask you about that.

5 MR. WILLIAMS: No, I'm good, sir. We can release
6 this panel.

7 THE CHAIR: You don't have anything for them?

8 MR. WILLIAMS: No.

9 THE CHAIR: Okay. So, panel, thank you for
10 your time and your patience.

14:15

11 **A. MR. TENNEY:** Thank you very much.

12 THE CHAIR: And Godspeed.

13 **A. MR. MASSIE:** Thank you.

14 (PANEL STANDS DOWN)

15 MS. SABO: Do we want to maybe take a
16 ten-minute break to switch out the panels?

17 THE CHAIR: Okay. We'll do that so that the
18 panel can pack themselves up, and then we'll put the
19 other panel on. So where are we at here? So say 25
20 past we'll reconvene. Thank you.

14:15

21 (ADJOURNMENT)

22 THE CHAIR: So good afternoon again.

23 And are we ready to proceed with the City of
24 Whitehorse panel, Mr. Marriott?

25 MR. MARRIOTT: Yes, sir, we are.

R. BELL**Examined by Mr. Marriott**

1 THE CHAIR: Would you like to introduce your
2 panel.

3 MR. MARRIOTT: Good afternoon, Mr. Chairman,
4 Board members. It's my pleasure at this time to
5 introduce to you the witness for the City of
6 Whitehorse. Mr. Russ Bell.

7 Mr. Bell prepared the evidence that is marked as
8 Exhibit C3-3. And his responses to information
9 requests from the Board are marked as Exhibit C3-4.

10 Mr. Bell is a chartered professional accountant. 14:39
11 And his experience and training are outlined in
12 Appendix A of his evidence. And with that, by way of
13 brief introduction, I would ask that Mr. Bell be sworn,
14 please.

15

16 **R. BELL** (For City of Whitehorse), sworn

17 **MR. MARRIOTT EXAMINES THE WITNESS:**

18 MR. MARRIOTT: Okay. Thank you.

19 Now, Mr. Chairman, what I propose is that I'm
20 going to move to the formal introduction -- sorry -- 14:40
21 formal adoption of evidence by Mr. Bell, and then I'll
22 have him say a few things to the Board about his
23 training and experience.

24 Q. So, Mr. Bell, a few moments ago I mentioned
25 Exhibits C3-3 and C3-4. Were those documents prepared

R. BELL**Examined by Mr. Marriott**

1 by you or under your direction and control?

2 **A. Yes, they were.**

3 **Q. Do you have any corrections to make to any of that**
4 **material?**

5 **A. No, I do not.**

6 **Q. Are those Exhibits C3-3 and C3-4 true and accurate to**
7 **the best of your knowledge and belief?**

8 **A. They are.**

9 **Q. Do you adopt those exhibits as your evidence on behalf**
10 **of the City of Whitehorse in this proceeding?**

11 **A. I do.**

12 **Q. Now, Mr. Bell, as I mentioned, before I turn you over**
13 **for questioning, I would ask that you outline for the**
14 **Board's benefit your qualifications, training, and**
15 **experience relevant to your testimony, and feel free,**
16 **in doing so, to refer to Appendix A in Exhibit C3-3 as**
17 **you do so, sir.**

18 **A. Thank you. I hold a Bachelor of Commerce degree from**
19 **the University of Alberta. I received that in 1981.**
20 **I'm also a professional accountant, a CPA, formerly a**
21 **CMA or certified management accountant. I have over**
22 **35 years' experience in the utility industry, starting**
23 **my career at Canadian Western Natural Gas in Calgary,**
24 **which is the local gas transmission and distribution**
25 **company, as well as providing retail.**

14:41

14:41

R. BELL

Examined by Mr. Marriott

1 In that, I've done work in accounting, business
2 planning, budgeting, rate applications, and in IT. I
3 ended my career with ATCO as controller of their IT
4 division, ATCO I-Tek.

5 Since leaving ATCO, I have been a consultant
6 representing the interests of customers, largely
7 working on a number of files for General Rate
8 Applications, specialized applications regarding income
9 tax, smart metering. As well, recently I've been
10 involved heavily involved in the recent
11 performance-based regulation initiatives in Alberta
12 representing customer interests in the first and now
13 second-generation PBR proceedings.

14:42

14 Q. Thank you, Mr. Bell.

15 MR. MARRIOTT: Mr. Chairman, Mr. Bell is
16 available for questions.

17 THE CHAIR: Thank you.

18 So, Mr. Williams, YECL, will you be asking any
19 questions?

20 MR. WILLIAMS: Sir, I would ask that you maybe
21 canvas the other interveners first. I understand that
22 one of them may have some questions, and if it would
23 please you, I would like the opportunity to go last, if
24 possible.

14:42

25 THE CHAIR: That's fine.

R. BELL**Cross-examined by Mr. Rondeau**

1 So UCG, Mr. Rondeau.

2 **MR. RONDEAU CROSS-EXAMINES THE WITNESS:**

3 Q. Good day, Mr. Bell.

4 A. **Good afternoon, sir.**

5 Q. My first question would be that you summarize a bit of
6 the evidence that you've presented to us on the
7 functional review of YECL's cost and showing that you
8 believe there's a consistent pattern for YECL or AEY to
9 overforecast its costs that are being used to establish
10 rates.

14:44

11 THE CHAIR: Mr. Williams.

12 MR. WILLIAMS: Sir, this is -- Ms. Sabo and I
13 discussed this briefly. I'm certainly happy to have
14 interveners question Mr. Bell, but obviously there's a
15 fine line between relevant questions from interveners
16 and what would -- what I would term as sweetheart cross
17 here. And I'm hesitant to give Mr. Bell another
18 opportunity to elaborate on his evidence as a result of
19 questions from Mr. Rondeau.

20 MR. RONDEAU: I'm simply asking for a summary.

14:44

21 Either way, it doesn't matter that much.

22 THE CHAIR: Why don't we try it this way: Do
23 you have questions about some areas that he's asked,
24 and would you like to --

25 MR. RONDEAU: I certainly do.

R. BELL**Cross-examined by Mr. Rondeau**

1 THE CHAIR: Okay. Would you -- why don't we
2 try it that way.

3 Q. MR. RONDEAU: Is it fair to say, Mr. Bell, that
4 based on your analysis, AEY's rates over the last
5 several years have resulted in recoveries from
6 ratepayers that are significantly -- significantly
7 above the required levels?

8 THE CHAIR: Mr. Williams.

9 MR. WILLIAMS: Sir, I -- I'm not trying to be
10 difficult, and I do hate to take this position at this
11 point, but this is clearly sweetheart cross, and I need
12 to object to it, sir.

14:45

13 MR. RONDEAU: I'm not trying to sweetheart
14 cross, I'm just trying to get at the meat of the matter
15 here.

16 THE CHAIR: Maybe you could rephrase that
17 question in a way where you're asking him -- I'm not
18 going to tell you how to ask the question, but I think
19 there's another way to ask it.

20 MR. RONDEAU: Okay.

14:46

21 Q. Is it fair to say that, based on your analysis, that
22 AEY's rates have been overforecasted?

23 MR. WILLIAMS: Sir, I'm not -- again, I'm not
24 sure there is a way for him to ask this question that
25 wouldn't amount to sweetheart cross. Either way,

R. BELL**Cross-examined by Mr. Rondeau**

1 Mr. Bell's evidence stands for itself.

2 I think the only -- the only party here that is
3 adverse in interest in a strict legal sense to Mr. Bell
4 would be YECL, so I think unless Mr. Rondeau has
5 questions about Mr. Bell's experience or something like
6 that, I'm not really sure where we can go with this
7 line of questioning.

8 THE CHAIR: Well, Mr. Rondeau -- well, just
9 let me hear from our counsel first.

10 MR. RONDEAU: Yes.

14:47

11 MS. SABO: Mr. Chairman, I just thought
12 from -- I can give legal advice from legal counsel for
13 the Board's perspective. And Mr. Williams is correct.
14 I informed parties yesterday that, if they have a
15 specific question on a specific portion of Mr. Bell's
16 evidence, that they're all welcome to ask those
17 questions. And certainly, as you have pointed out, the
18 Board certainly doesn't want to direct the questions
19 people ask; but if Mr. Rondeau is able to point to a
20 certain portion of Mr. Bell's evidence or an IR
21 response in framing a question, that would probably be
22 helpful without us foraying into sweetheart cross.

14:47

23 MR. MARRIOTT: Maybe a comment from me might be
24 of some assistance. I would just say this from the
25 City of Whitehorse's perspective: Mr. Bell's here to

R. BELL**Cross-examined by Mr. Rondeau**

1 answer any questions the Board considers relevant and
2 appropriate. We're not here to do anything that would
3 be contrary to practice or what has been built up as
4 sort of the rules relating to this issue.

5 So, in Alberta, certainly where I do most of my
6 work, there is a rule against sweetheart
7 cross-examination, which essentially means a party
8 essentially on the same side as Mr. Bell is using the
9 examination to emphasize or reiterate a position that
10 they already agree with.

14:48

11 Where I've seen other tribunals allow examination
12 by an intervener that looks to be aligned in interest
13 would be on true matters of clarification where
14 something was unclear, and they're trying to elicit
15 clarity.

16 MR. RONDEAU: I think I understand that.

17 THE CHAIR: Okay. Thank you for that. I just
18 need a second, please.

19 Yes. So I think Mr. Bell's evidence is on the
20 record, and it's been accessible to everyone. So if
21 you have a question about a specific conclusion or
22 about how he arrived at that conclusion that you could
23 ask him or that you wanted to shed some light on, that
24 I think would be an appropriate area. But these other
25 kinds of questions I think are not.

14:49

R. BELL

Cross-examined by Mr. Rondeau

1 Proceed.

2 MR. RONDEAU: I'll try this one, and we'll see
3 where it goes.

4 Q. Do you have any recommendations on how applications by
5 the Yukon utilities could be improved to present a more
6 useful picture of past performances versus the test
7 year forecast?

8 A. In my evidence, I have done an analysis that is not
9 different than I have done in other jurisdictions where
10 I've compared forecast accuracy over a recent
11 historical period to assess whether the utility has a
12 history of overforecasting or underforecasting in a
13 specific area.

14:50

14 In my analysis, I have derived the results I have
15 in my evidence based on that experience and that
16 practice.

17 In terms of how a utility could improve its
18 forecasting, I think it's up to the utility to develop
19 a forecasting methodology that it thinks is reasonable
20 and produce evidence that it asserts supports that
21 methodology.

14:51

22 In my evidence, I've identified several areas
23 where I do not believe the historical trends
24 demonstrate an accurate level of forecasting.

25 Q. Okay. I'm sure you've heard in the last few days that

R. BELL**Cross-examined by Mr. Rondeau**

1 some of the controversy is non-controllable costs
2 and -- as well as capital project costs.

3 Are you aware of ways that other jurisdictions
4 handle these type of things to be sure that
5 overforecasting does not take place?

6 **A. Any forecast by its very nature will not be exactly**
7 **what you see in the actuals. My concern arises when**
8 **there's a consistent pattern of overforecasting. When**
9 **a utility has a reasonable methodology, my expectation**
10 **is you would see variances because by the very nature**
11 **forecasts are not precise.**

14:52

12 But one would expect those variances to fluctuate
13 on either side of the forecast.

14 In other jurisdictions, there are things that are
15 done to try and mitigate that. In Alberta, we have
16 gone through an extensive PBR methodology to try and
17 change the way utilities behave. That's another
18 discussion.

19 There are opportunities to test on a hearing basis
20 like is done here. But, really, you know, in terms of
21 preventing overforecasting, that's really in the hands
22 of the Commission or the Board here as it assesses the
23 record, looks at the history of the utility, and it
24 comes up with what it thinks result in just and
25 reasonable rates. And that's why I'm here presenting

14:52

R. BELL

Cross-examined by Mr. Rondeau

1 my evidence, to provide a view of what I think has
2 happened.

3 And this Board will then take that evidence, weigh
4 it with the evidence of the utility, and come up with
5 what it views as just and reasonable rates for utility
6 customers in the Yukon to pay.

7 Q. Okay. Thank you.

8 Would you agree that such a thing as WIP, which is
9 used in many jurisdictions, work in progress, would be
10 useful deferral account to put these non-controllable
11 costs into and as well as capital projects, until they
12 are deemed used and useful?

13 A. Well, work in progress or construction work in progress
14 is an accounting construct. It's not a deferral
15 account. When a project is initiated, the costs are
16 gathered in work in progress. When the project is
17 complete and put into service, it is moved from work in
18 progress to plant in service.

19 And so I believe YECL already uses work in
20 progress as an accounting construct because it operates
21 under Generally Accepted Accounting Principles and that
22 is one of them, or one of the constructs that would be
23 used. So I'm not really sure what you're asking, sir.
24 I suspect YECL already uses work in progress as it's
25 intended.

14:53

14:54

R. BELL

Cross-examined by Mr. Rondeau

1 There are other constructs. In Alberta, the large
2 transmission companies have a deferral account for
3 projects that are directly assigned from the
4 Independent System Operator or ISO. But those are very
5 large projects that are not forecastable at all because
6 they're based on the ISO long-term plan, which changes
7 from time to time. And the utility really has no
8 choice but to comply with the ISO plan.

9 There isn't really anything like that here. So
10 I'm really not sure how you would do it. You could
11 introduce more deferral accounts, yes; but that shifts
12 risks from the utility onto customer, and I'm sure
13 that's always a good thing either.

14 Q. Okay. Thank you.

15 That's what I was looking for, was maybe some type
16 of remedy that other areas use to fix these problems
17 that we're having here.

18 Basically the only other thing I have is that, in
19 looking at your CV, that's the appendix of your
20 evidence, you indicate that you have a lot of
21 experience in reviewing and testifying in other
22 jurisdictions on rate applications.

23 So perhaps you could provide a specific reference
24 to a regulatory proceeding where a utility has been
25 found to overforecast its revenue requirement and maybe

14:55

14:56

R. BELL

Cross-examined by Mr. Rondeau

1 remedies that the regulator used.

2 A. Well, each of the appearances, when it relates to a
3 general tariff application, a portion of my evidence
4 may have focussed on overforecasting. The remedy is --
5 in the jurisdictions I've dealt with -- and I believe
6 this to be the same -- on a prospective-ratemaking
7 basis, the remedy is to -- for the regulator to adjust
8 the forecasts, to reduce the forecasts.

9 I don't believe there is a remedy that can go back
10 and claw back or recoup any overforecasting. By the
11 very nature of a future test period jurisdiction, once
12 the revenue requirement is set, my understanding is
13 that the utility then is -- is to operate its utility
14 to create efficiencies and to benefit from those
15 efficiencies.

16 That is one of the benefits of a future test
17 period, is that the utility is incented to find
18 efficiencies. The issue is were there's consistent
19 overforecasting, then one has to question whether the
20 utility is finding true efficiencies or is, in fact,
21 using forecasting methodologies that should be changed.

22 So the remedy is for this Board to take note of
23 the areas of overforecasting and adjust those portions
24 of revenue requirement where it finds that, in fact,
25 has been a systemic overforecasting.

14:57

14:57

R. BELL

Questioned by Ms. Sabo

1 Q. Very good.

2 MR. RONDEAU: Thank you so much.

3 THE CHAIR: Thank you.

4 Mr. Maissan.

5 MR. MARRIOTT: Mr. Chair, I think given the
6 previous discussion and the questions that Roger asked,
7 I don't think I have any questions that would be
8 fruitful. Thank you.

9 THE CHAIR: Thank you.

10 Yukon Conservation Society? They have no
11 questions?

12 MS. MIDDLEL: No.

13 THE CHAIR: No.

14 And that's it, Mr. Williams. Would you like to...

15 MR. WILLIAMS: Sir, ATCO Electric Yukon has no
16 questions for this witness.

17 THE CHAIR: Thank you.

18 Ms. Sabo.

19 MS. SABO: Thank you, Mr. Chair.

20 **MS. SABO QUESTIONS THE WITNESS:**

21 Q. Mr. Bell, I have a couple of questions to follow up
22 with. I would like to take you to your IR responses to
23 the Board. And it's Exhibit C-4. And I'm looking at
24 IR Response 4 and -- 4(b). And the last paragraph of
25 IR 4(b) on page 5.

14:58

14:59

R. BELL

Questioned by Ms. Sabo

1 **A. I'm there, ma'am.**

2 **Q. Okay. And I was particularly interested in the first**
3 **sentence you have there, which says: (as read)**

4 **"If the Board wants to access the**
5 **forecast costs, it could examine the**
6 **forecast costs per new extension and**
7 **compare that to historic actual costs**
8 **per new extension."**

9 **A. I'm sorry, I'm not following. I thought I was there.**

10 **Q. Okay. It's your IR Response 4(b).**

15:00

11 **A. 4(b), as in Bob, yes.**

12 **Q. Yes. Last paragraph. And it's on its own on page 5.**

13 **A. That's my problem. I didn't go down one page far**
14 **enough. Okay. I am there now.**

15 **Q. Okay. So in terms of that first sentence, sir, I**
16 **thought this was an interesting concept, but I wondered**
17 **how practical it would be to do that. Would you**
18 **suggest that we do that on a one-time basis, or should**
19 **we do that in each application, to look at the forecast**
20 **cost per new extension and compare it to the historical**
21 **actual cost per new extension?**

15:00

22 **A. When I was writing this, I was thinking on an average.**
23 **So it shouldn't be that onerous. It would be taking**
24 **forecast capital additions and actual capital**
25 **additions, looking at total new extensions in each**

1 year, coming up with a cost per unit, and looking at
2 the trend and the forecast as a way of assessing
3 whether or not the forecast costs were within a
4 reasonable range. I recognize that in any utility from
5 one year to the next there can be a mix of different
6 kinds of extensions, commercial, residential,
7 multi-family, and things like that, so it's an
8 indicator that allows you to get a sense of whether the
9 forecast is in a realm of reasonableness.

10 Q. Okay. So we would still have the forecast as proposed.
11 This additional component that you're recommending here
12 would just be a reasonability check compared to that
13 forecast?

14 A. Exactly.

15 Q. Okay. Thank you.

16 And my second question, Mr. Bell, relates to the
17 question I asked ATCO Electric Yukon earlier today
18 about forecasting accuracy and, given your evidence,
19 what factors they would recommend in terms of looking
20 at general forecasting accuracy or whether we should be
21 looking at a more incremental level
22 line-by-line analysis.

23 Were you in the room for that, sir?

24 A. Yes, I was.

25 Q. Okay. And I would ask you the same question. What

15:01

15:02

1 factors should we take into consideration looking at
2 general forecasting accuracy or looking at
3 line-by-line forecasting accuracy, for example, the new
4 extensions that you've identified here? Can you help
5 us how we should weigh those?

6 **A. Absolutely. When a utility files an application, it**
7 **files a detailed budget, if you will, or business plan**
8 **for its test period. It uses a number of forecast**
9 **methodologies and a number of ways to forecast**
10 **different components of it. Some are based on average** 15:03
11 **of historical costs. Others are based on expected**
12 **workloads. And each utility does it differently.**

13 If one were to just take the overall level of
14 revenue requirement or forecast cost in the various
15 components, you miss the subtleties of the different
16 methodologies and you miss the fact that there may be a
17 methodology that's producing an anomalous result, as
18 I've identified in my evidence. And the utility should
19 be incented to find better ways to produce forecasts.
20 If a utility is constantly overforecasting in a certain 15:03
21 area, it shouldn't be using that to offset bad
22 forecasting on the other side in another area. It
23 should be finding ways to forecast more accurately for
24 each component.

25 That becomes even more important when you get into

1 Phase 2, where the different costs are charged to
2 different customer classes, where you want accurate
3 forecasts at an account level so that when you do do
4 a Phase 2 application and you're developing rates for
5 the various customer classes, each customer class is
6 paying it's fair share of the costs.

7 If you just test forecast accuracy at a global
8 level, you miss that nuance and aren't able to in fact
9 derive fair rates on a customer-class-by-customer-class
10 basis in a Phase 2 application.

15:04

11 Q. Okay. Any other considerations we should take into
12 account when looking at general forecasting accuracy
13 versus the line by line --

14 A. Well, in my mind, whenever I've read a regulatory
15 decision, it's not a bucket-of-costs approach that has
16 used. It's being a line-by-line approval thing, saying
17 we agree with the FTEs, we agree with these capital
18 projects, that you have evidence that you need to do
19 them. We agree that the increases in costs for
20 vegetation management should go up because of these
21 considerations.

15:05

22 And so the decisions are rendered at a line by
23 line -- or close to a line-by-line item. And so you're
24 testing the forecast at a line-by-line basis at a
25 reasonableness level anyways. And so it makes more

1 sense, then, to rule on that. And where there's a
2 forecast that's off, adjust the forecast in your
3 decision.

4 Q. Thank you, Mr. Bell. Those are my questions. We
5 appreciate you attending today.

6 A. Thank you, ma'am.

7 THE CHAIR: Do any members have any questions?

8 Mr. Marriott, do you have anything for your panel?

9 MR. MARRIOTT: No, thank you, sir.

10 THE CHAIR: Then this panel is -- we thank you
11 for your attendance and...

15:05

12 A. Thank you, sir.

13 THE CHAIR: You're free to go.

14 A. Thank you, sir.

15 (WITNESS STANDS DOWN)

16 THE CHAIR: So where are we at now, Ms. Sabo?

17 MS. SABO: If I could get my mic on, maybe we
18 could adjourn for the day. Chairman Laking, I don't
19 have anything further. I think we just need to thank
20 everybody for attending and if you have anything to add
21 to that. We appreciate everybody's time over the past
22 weeks of preparation the last few days in the hearing
23 room.

15:06

24 MR. MARRIOTT: Sir, there is one thing, and I
25 don't know that I would necessarily exercise this

1 right, but Mr. Coyne gave some undertakings and
2 provided those answers after he left. If anybody had
3 any follow-up in writing, maybe you could set a date
4 for that. For me, Monday would be fine. I'm not sure
5 I'm going to have any, but I would like an opportunity
6 to kind of go over what he did say and see if there's
7 anything arising. And then there would be, if you're
8 going to do that, another date for him to respond,
9 which Mr. -- ATCO Electric's counsel could speak to
10 what would be reasonable. Maybe he hasn't spoken to
11 Mr. Coyne, I don't know.

15:07

12 THE CHAIR: Well, there's a couple of other
13 undertakings I think as well. Maybe the -- there might
14 be some follow-on things on those, so maybe we could
15 set a window for those written things.

16 MS. SABO: I think Mr. Marriott is right.
17 Maybe Mr. Williams can give us an idea on timing, and
18 we can set some dates.

19 THE CHAIR: Please.

20 MR. WILLIAMS: I think sometime next week should
21 be fine. I think any time after about --

15:07

22 Mid next week?

23 -- about mid next week we should be able to have
24 all of our undertakings in, and then maybe it makes
25 sense to set a date, maybe the start of the following

1 week, for any additional questions to be provided, if
2 there are any.

3 THE CHAIR: So suggesting the 9th to get all
4 of the material in. That's Wednesday?

5 MR. WILLIAMS: Yes, sir. That sounds about
6 right.

7 THE CHAIR: And then questions from that by
8 the following Monday, the 7th? Does that work?

9 MS. SABO: The 14th.

10 THE CHAIR: 14th. Yes, sorry. I'm going
11 backwards. 14th.

12 And then responses to that? What are we thinking,
13 two, three days?

14 MR. WILLIAMS: Sorry, sir. We're saying Monday
15 the following week, so the 14th?

16 THE CHAIR: Yes. So 9th would be to get the
17 material in. 14th would be the questions. That's a
18 Monday.

19 MR. WILLIAMS: I think one week from there would
20 be more than sufficient.

21 THE CHAIR: The 21st?

22 MR. WILLIAMS: Yes, sir.

23 MS. SABO: Argument's due to the 24th. So
24 parties might need a little extra time to review that.
25 So maybe instead of the 21st, we could pick the

15:08

15:09

1 Thursday or the Friday before.

2 THE CHAIR: Can we live with the 17th, which
3 is --

4 MR. WILLIAMS: Why don't we go with that for now,
5 and if something arises that's a significant question
6 that we may need a bit more time, we can deal with that
7 at that point in time.

8 THE CHAIR: We're looking for all of those
9 materials to come in by the 9th. And questions on the
10 14th, and answers for the 17th. And then we have
11 argument on the 24th, is -- according to the schedule
12 now.

13 MR. MARRIOTT: I think that schedule works for
14 the City.

15 MR. WILLIAMS: No issues with that, sir.

16 THE CHAIR: Okay. Any other parties have an
17 issue with that schedule?

18 MR. RONDEAU: No problem.

19 THE CHAIR: Okay. Seeing none, then I thank
20 everyone for their attendance at this proceeding, and
21 we'll see you in the write-ups.

22 MR. MARRIOTT: Thank you very much.

23 MR. WILLIAMS: Thank you.

24 THE CHAIR: Thank you.

25 (PROCEEDINGS ADJOURNED AT 3:10 P.M.)

15:09

15:10

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PROCEEDINGS CONCLUDED

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Certificate of Transcript

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We, the undersigned, hereby certify that the foregoing
pages 393 to 554 are a complete and accurate transcript of
the proceedings taken down by us in shorthand and
transcribed from our shorthand notes to the best of our
skill and ability.

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Dated at the City of Whitehorse, Province of Yukon, on
November 3, 2016.

14

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16

17

"Danielle Harmata"

18

Danielle Harmata, CSR(A)

19

Official Court Reporter

20

21

"Adele Jones"

22

Adele Jones, CSR(A)

23

Official Court Reporter

24

25

- I N D E X -

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21	MR. MARTINO TO MR. RONDEAU IN VOLUME 2, PAGE 226,	
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1 EXHIBIT B-21 - RESPONSE TO UNDERTAKING PROVIDED BY 396
 2 MR. TENNEY TO MR. RONDEAU, VOLUME 2, PAGE 242,
 3 LINES 6 TO 11

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5 EXHIBIT B-22 - RESPONSE TO UNDERTAKING PROVIDED BY 396
 6 MR. TENNEY TO MS. SABO, VOLUME 2, PAGE 385,
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8

9 EXHIBIT A-21 - AID TO QUESTIONING NUMBER 7 422

10

11

12

UNDERTAKINGS GIVEN

13

14 UNDERTAKING - CONFIRM THAT THE 20 PERCENT 426
 15 DEPRECIATION RATE SHOWN IN BOARD ORDER 2014-06 IS
 16 THE CURRENT BOARD-APPROVED DEPRECIATION RATE

17

18 UNDERTAKING - TO ADVISE AS TO WHY THE 534,000 IS 428
 19 STARTING TO BE AMORTIZED IN 2017 AS OPPOSED TO
 20 2016

21

22

23

24

25

1	UNDERTAKING - TO PROVIDE AN EXPLANATION OR A	431
2	CORRECTION EXPLAINING ACCOUNT 423 AND 425 AND	
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<p style="text-align: center;">\$</p> <p>\$103,000 [1] - 498:11 \$2,116,000 [1] - 510:2 \$307,000 [1] - 503:1 \$35 [1] - 403:20 \$402,000 [2] - 422:10, 424:16 \$534,000 [1] - 426:23 \$656,000 [1] - 487:15 \$774,000 [1] - 418:18</p> <p>'11 [2] - 409:19, 514:24 '12 [5] - 409:19, 440:5, 508:13, 508:15, 514:24 '13 [16] - 404:14, 406:23, 408:19, 409:14, 409:20, 415:3, 415:22, 416:1, 422:20, 433:15, 438:24, 439:18, 503:25, 508:13, 508:15, 514:24 '13-15 [1] - 477:5 '14 [19] - 401:21, 404:14, 406:23, 408:19, 409:14, 409:20, 414:24, 414:25, 415:22, 416:1, 426:24, 438:25, 439:8, 503:14, 505:1, 508:23, 514:25, 515:7, 521:18 '15 [35] - 400:7, 401:6, 401:21, 404:3, 404:14, 406:23, 408:19, 409:14, 409:20, 410:9, 413:14, 413:18, 415:3, 415:21, 415:25, 416:8, 416:9, 420:8, 420:10, 422:16, 426:25, 427:5, 433:15, 438:25, 439:3, 448:12, 457:4, 479:16, 503:14, 505:1, 508:23, 514:9, 514:25, 515:7, 521:18 '16 [26] - 400:7, 401:6, 402:18, 410:9, 411:3, 413:14, 413:18, 415:21, 416:1, 416:9, 419:23, 420:8, 421:4, 426:25, 427:5, 442:21, 442:24, 443:3, 490:10, 505:2, 508:23, 521:3, 521:11, 521:18, 522:19, 522:23 '16-17 [1] - 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