



September 28, 2017

Yukon Utilities Board
Box 31728
Whitehorse, YT, Y1A 6L3

Attention: Mr. Robert Laking
Board Chair

Dear Sir:

**RE: ATCO Electric Yukon ("AEY") Response to Board Letter Requesting
Comments on Court of Appeal of Yukon Judgement**

On September 22, 2017, the Yukon Utilities Board ("Board") invited parties to comment on what process should be established to address the Court of Appeal's judgement regarding Yukon Energy Corporation's ("YEC") appeal of Order 2015-06, as well as the scope of any such process. ATCO Electric Yukon ("AEY") will participate in any process established to address the Court's judgement, but submits that any such process should be separate from the current YEC General Rate Application ("GRA") filed with the Board on June 22, 2017. In AEY's submission, the Court's judgement may have prior period implications, which, coupled with the fact that the issue has been a contentious one between the relevant parties, supports the need for a separate process that will not unnecessarily interfere with, prolong, and/or delay the current YEC GRA.

With that said, AEY understands that any process and decision of the Board to address the judgement of the Court is likely to have implications for the current YEC GRA, as such, if the Board determines that the Court's judgement is best addressed within the current YEC GRA, then AEY requests the establishment of further process (IRs and evidence) to appropriately test and understand the potential implications on AEY and its customers.

With regard to the scope of any process to address the Court's judgement, AEY is of the view that the direction of the Court in paragraph 71 of its judgement is appropriate, provided such a scope also accounts for and takes into consideration the right of AEY to recover its expenses.

Finally, with regard to the issues the Board requested comment on at numbers (1) and (3) of its September 22, 2017 letter, AEY submits that these two issues are within the

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purview of the Board and should be tested and dealt with in the process or processes established by the Board.

Yours truly,

Original signed by Corinne Severson

Corinne Severson
Director, Regulatory