



**YUKON**

September 6, 2022

Yukon Utilities Board  
PO Box 31728  
Whitehorse, YK Y1A 6L3

Attention: Mr. Richard Buchan  
Chair

**Re: ATCO Electric Yukon's (AEY) – Rate Relief in the Yukon  
Information Responses**

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Please find attached ATCO Electric Yukon's (AEY) Responses to IRs from the Yukon Utilities Board (YUB), John Maissan (JM), and Yukon Utilities Consumers' Group (UCG) regarding AEY's Rate Relief in the Yukon Application.

Please contact me at [chris.cullingham@atco.com](mailto:chris.cullingham@atco.com) if you have any questions about this submission.

Yours truly,

Chris Cullingham  
Manager, Regulatory

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

**Information Responses Round 1 to:  
THE YUKON UTILITIES BOARD (YUB)  
Received: August 30, 2022**

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**AEY-YUB-1**

**Reference:** Application, page 1, PDF page 2, paragraph 1

**Issue:** Legislative authority

**Quote:** Pursuant to ATCO Electric Yukon's (AEY) April 29, 2022 letter to the Yukon Utilities Board (YUB), and in alignment with government initiatives regarding the Inflation Relief Rebate, AEY submits this Application to propose rate relief for residential and commercial nongovernment ratepayers in the Yukon. (footnote removed)

**Request:**

- (a) Please identify under which act and under which sections and subsections of the act this application is being made.
- (b) How does this refund align with inflation rate relief government initiatives?
- (c) Why did AEY decide it should align with this government initiative?

**Responses:**

- (a) This Application is being made in accordance with Sections 27, 28, and 29 of the *Public Utilities Act*.

<b>27</b> The board may make orders (a) setting rates of a public utility
<b>28(2)</b> No public utility shall begin to charge a new rate except on receipt from the board of an order or interim order authorizing it to do so.
<b>29</b> In setting rates that a public utility is permitted to charge, (a) the board may consider the revenues and costs of the public utility in the financial year in which the proceedings for setting the rates and charges began or in any period immediately following, without considering the allocation of those revenues and costs to any part of that period;

(b) the board may give effect to that part of any excess of revenue received or deficiency incurred that is in the opinion of the board applicable to the whole of the financial year of the public utility in which the proceeding was initiated as the board considers just and reasonable;

(c) the board may give effect to any part of any excess revenue received or deficiency incurred after the commencement of the proceeding as the board determines has been due to undue delay in the hearing and determining of the matter; and

(d) the board shall by order approve the method by which and the period during which any excess revenue received, or deficiency incurred is to be used or dealt with. S.Y. 2002, c.186, s.29

(b-c) As stated in its April 29, 2022 letter, AEY consulted with the Minister of Energy, Mines and Resources to evaluate potential rate relief options for ratepayers in the Yukon. Accordingly, in AEY view, it was appropriate to follow the Government's example and align with the Government's Inflation Relief Rebate initiative.

The applied-for rate relief aligns with the Government of Yukon's Inflation Relief Rebate<sup>1</sup> as the relief sought will apply to, and provide relief for, the same ratepayer classes as the government initiative – i.e. all non-government residential and commercial electricity customers' bills throughout the Yukon.

AEY submits its proposals will provide rate relief to non-government residential and commercial customers in a timely, efficient, and effective manner.

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<sup>1</sup> Yukon Government announcement of Inflation Relief Rebate: <https://yukon.ca/en/news/new-temporary-inflation-relief-rebate-save-yukoners-and-local-businesses-150-their-electricity-bills>

**ATCO Electric Yukon (AEY)  
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**AEY-YUB-02**

**Reference:** Application, page 1, PDF page 2, paragraph 2

**Issue:** Rate Relief

**Quote:** This Application seeks approval for two proposals related to rate relief which can be implemented in a timely fashion...

**Request:**

- (a) Please explain the process that led AEY to conclude that a reimbursement of the balance accumulated in the hearing cost reserve account to ratepayers over a four-month period was appropriate at this time.
- (b) Why was it deemed a more appropriate method of rate relief than other options?
- (c) What other rate relief options did AEY consider?

**Responses:**

- (a) AEY concluded that the reimbursement of the balance accumulated in the hearing reserve to ratepayers over a four-month period is appropriate at this time because, if approved by the YUB, the rate relief will align with the time of year when customers' bills are typically the highest.
- (b) Like the Inflation Relief Rebate program, the relief sought in this Application is straightforward to administer and can be implemented in a timely fashion to provide rate relief to AEY customers during the upcoming winter months.
- (c) There are no other viable rate relief options that will accomplish the objectives of the approvals sought in this Application. As discussed in AEY-YUB-01(a), the proposal meets the objectives of providing rate relief in an efficient and timely fashion.

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

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**AEY-YUB-03**

**Reference:** Application, page 1, PDF page 2, paragraph 2

**Issue:** Refund to residential and commercial non-government customers

**Quote:** ... Approval to refund the balance accumulated in AEY's Rate Case Reserve account to residential and commercial non-government customers, via a new Rider Y, effective November 1, 2022 through February 28, 2023.

**Request:**

- (a) Was the balance in the Rate Case Reserve account collected through rates from all rate classes or just residential and commercial non-government customers? Please explain.
- (b) If the answer to part (a) is from all customers, does a refund only to residential and commercial non-government customers result in rate discrimination? Please explain.

**Responses:**

- (a) Hearing reserve costs form a part of AEY's Base Rates; therefore, the balance was collected from all rate classes.
- (b) As discussed in AEY-YUB-01, the proposed rate relief outlined in the Application aligns with the Government of Yukon's initiative to provide rate relief via the Inflation Relief Rebate. Like AEY's proposal, that government initiative was only available to non-government residential and commercial customers.

Furthermore, AEY submits a certain level of rate cross-subsidization must be expected – and has previously been approved – in the Yukon. The requirements of OIC 1995/90, whereby a moratorium on rate rebalancing exists, suggest a certain level of acceptability for cross-subsidization. The very nature of approved

government & non-government rates for the same class of service also suggest a certain level of acceptability for cross-subsidization.

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

**Information Responses Round 1 to:  
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**AEY-YUB-04**

**Reference:** Application, page 2, PDF page 3, paragraph 6, and Board Order 2022-09

**Issue:** Rider Y refund period

**Quote:** Forecast non-government residential and commercial base revenue for AEY and YEC customers for the November 1, 2022 to February 28, 2023 period is \$18.03 million.

**Preamble:** Board Order 2022-09 shows a close of record for this proceeding of September 20, 2022.

**Request:**

- (a) By what date must the decision be released regarding this application to meet the proposed November 1, 2022 implementation date for Rider Y?
- (b) Please provide a revised Rider Y calculation reflecting a December 1, 2022 implementation date for Rider Y.
- (c) Please provide two Rider Y schedules in Word format, one with a November 1, 2022 implementation date and the second with a December 1, 2022 implementation date.

**Responses:**

- (a) If this Application is approved as filed, AEY will need a Board Order by October 20, 2022 to meet the proposed November 1, 2022 implementation date for Rider Y. In the event changes are required to the relief be sought, more time may be needed to make billing system adjustments.
- (b) The revised Rider Y calculation reflecting a December 1, 2022 implementation date for the charge period from December 1, 2022 to March 31, 2023 is:

$$Rider Y = \frac{\$1.3 \text{ M}}{\$18.11 \text{ M}} = 7.18\%$$

(c) Please refer to Attachments 1 and 2.



**RIDER Y**  
**INFLATION RELIEF REBATE**

**APPLICABLE:** To Non-Government Residential and General Service customers throughout the Yukon Territory from November 1, 2022 to February 28, 2023.

**RATE:** All base rate revenue will be adjusted by the following rate:

7.21%

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**RIDER Y**  
**INFLATION RELIEF REBATE**

**APPLICABLE:** To Non-Government Residential and General Service customers throughout the Yukon Territory from December 1, 2022 to March 31, 2023.

**RATE:** All base rate revenue will be adjusted by the following rate:

7.18%

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**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

**Information Responses Round 1 to:  
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**AEY-YUB-05**

**Reference:** Application, pages 1-2, PDF pages 2-3

**Issue:** Refund effect on revenue requirement and rate base

**Request:**

Please provide a table showing the effect on AEY's revenue requirement of the Hearing Cost Reserve account refund specifically showing the impact on return, income taxes and rate base for the years 2022 and 2023.

**Responses:**

Through the rate relief Application, AEY is not attempting to change approved base rates, as it will continue to collect the approved annual amount of \$0.3M in base rates. In effect, the refund has no impact on return, income taxes, or rate base for the years 2022 and 2023.

**ATCO Electric Yukon (AEY)  
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**AEY-YUB-06**

**Reference:** Application, page 2, PDF page 3, paragraph 9

**Issue:** Rider R revenue rate relief

**Quote:** AEY proposes that the rate relief would be the equivalent of Rider R revenue that is specifically recovered from industrial customers in YEC's service territory served under Rate Schedule 39, Industrial Primary ("Rider R Industrial Revenue").

**Request:**

- (a) Does AEY have any Rate Schedule 39, Industrial Primary customers? Please explain.
- (b) If the answer to part (a) is that AEY does not have any Rate Schedule 39, Industrial Primary customers, how can AEY refund revenues from non-AEY customers? Please explain.

**Responses:**

- (a) No. AEY does not have any industrial primary customers in its service area.
- (b) The postage stamp rate design in the Yukon makes the same rates available throughout the Yukon, regardless of whether the customers are served by Yukon Energy Corporation (YEC) or AEY.

The base rates were last approved in 2011 following extensive rate hearings for YEC, AEY, and a joint Phase 2 rate hearing for AEY and YEC. Following 2011, changes to base rates were made after various Phase 1 GRAs. The base rate changes approved in the Phase 1 Applications were applied using an equal percentage-based adjustment to all ratepayers in the territory, regardless if the ratepayer is served by AEY or YEC (in accordance with OIC 1995/90). These adjustments are reflected in AEY's "Rate Adjustment Rider" (Rider R) and YEC's

“Revenue Shortfall Rider” (Rider J). In other words, Riders R and J apply on all customers’ bills, including industrial primary customers’ bills (despite not being in AEY’s service territory).

As outlined in the Application, Rider R revenue from industrial services in YEC’s service territory aligns with the standard criteria for a deferral account. The Rider R industrial revenue has grown materially since AEY’s last GRA (when this revenue was included in AEY’s revenue forecast) and is generally beyond AEY’s management control (AEY does not interact directly with these customers, does not speculate on commodities, and does not generally have any correlated expenses). Accordingly, AEY is proposing deferral treatment on this revenue which will be used to help provide rate relief to customers.

**ATCO Electric Yukon (AEY)  
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**AEY-YUB-07**

**Reference:** Application, page 2, PDF page 3, paragraph 10

**Issue:** Industrial revenue to AEY

**Quote:** Since AEY's 2016/17 General Rate Application, Rider R Industrial Revenue has increased rapidly and is now material – exceeding \$0.9 million in 2021. AEY proposes that the Rider R Revenue rate relief be the equivalent of the Rider R Industrial Revenue because it is now material, and it has limited correlation with AEY's expenses or operations as the Rate 39 industrial customers are located in YEC's service territory. (footnote removed)

**Request:**

- (a) Please provide a continuity table of industrial revenue to AEY for the years 2018-2021 inclusive.
- (b) Should all Rate Schedule 39 industrial revenue belong to YEC? Please explain.

**Responses:**

- (a) Please refer to the following table:

<b>Industrial Rider R Revenues (\$000s)</b>			
2018	2019	2020	2021
\$365	\$335	\$662	\$924

- (b) No. Please refer to the response to AEY-YUB-06(b) for how Rider R is determined. Deviating from the approved practice would require reviewing any impacts to the approved rate design methodology, and would introduce significant administrative and regulatory complexity. Also, AEY would continue to serve any industrial customer who desired a service connection within its service territory.

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

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**AEY-YUB-08**

**Reference:** Application, pages 2-3, PDF pages 3-4, paragraph 11

**Issue:** Refund to residential and commercial non-government customers

**Quote:** To facilitate the proposed Rider R Revenue rate relief, AEY is proposing to record Rider R Industrial Revenue in a new deferral account, beginning the first day of the month following a Board Decision. Once this deferral account's balance has accumulated to \$0.250 million, AEY will apply to the Board to begin refunding this deferral account via a rider to residential and commercial non-government customers. AEY will update the refund rider on a periodic basis, as necessary, to provide ongoing rate relief.

**Preamble:** A deferral account will collect the Rider R industrial revenue and the amount in the deferral account will be refunded to residential and non-government customers.

**Request:**

- (a) Please explain how this deferral account will not result in the subsidization of residential and commercial non-government rates by industrial customers.
- (b) Does a refund only to residential and commercial non-government customers result in rate discrimination? Please explain.

**Responses:**

- (a-b) Please refer to the response to AEY-YUB-03(a) and (b).

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

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**AEY-YUB-09**

**Reference:** Application, page 3, PDF page 4, paragraph 12

**Issue:** Qualification as a deferral account

**Preamble:** AEY lists two criteria for deferral account treatment.

**Request:**

- (a) Please explain how this is not appropriately viewed as an error in the billing system regarding Rate Schedule 39 revenues as opposed to something that requires deferral account treatment.
- (b) From an accounting perspective, does the matching principle (costs and revenues) imply that these revenues (Rate Schedule 39) do not belong to AEY? Please explain.

**Responses:**

- (a-b) There are no errors occurring in the billing system which suggest the approved rate is not applied correctly. In paragraph 12 of the Application, AEY explains how this deferral aligns with the standard criteria for a deferral account as set out in Order 2014-06. Please refer to AEY-YUB-06(b) regarding the approved rate design methodology. As a base rate increase, Rider R must be an equivalent percentage and apply to all ratepayers in the Yukon, in accordance with OIC 1995/90. The Rider R percentage is currently derived using forecast base revenue from all customers, including all of YEC's customers. Per the OIC, Rider R is designed to ensure matching in a Phase 1 GRA.



**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

**Information Responses Round 1 to:  
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**AEY-JM-01**

**Topic:** Rate Case Reserve Fund

**Reference:** Application page 2 of 4 paragraph 5:

**Requests:**

- (a) Please confirm that the \$1.3 million in the Rate Case Reserve is ratepayers' money and not part of AEY's Return on Equity (ROE).
- (b) Please confirm that the Rate Case Reserve is intended to pay for the next AEY GRA.
- (c) What was the cost of AEY's last GRA?
- (d) Is \$1.3 million adequate to pay for a GRA proceeding before the Yukon Utilities Board (the Board)?
- (e) After the proposed refund of this accumulated \$1.3 Rate Case Reserve will AEY continue to collect ratepayer funds to replenish the Rate Case Reserve for AEY's next GRA?
- (f) When does AEY intend to submit their next GRA?

**Response:**

- (a) The Rate Case Reserve account does not form part of AEY's return.
- (b) The Rate Case Reserve is for past, present, and future rate case costs, and the dollars are not directly assigned. Since the last GRA, the reserve balance has increased to \$1.3 million because there have been less regulatory applications than in prior years. AEY is proposing to refund the balance as part of its proposed Rate Relief Application. As outlined in the Application, AEY will continue to collect the approved Rate Case annual amount (\$0.3 million) in its base rates which would offset any present or future Applications.

- (c) Per Board Order 2017-07, the awarded costs for AEY's last GRA were \$532,124.23.
- (d) Please refer to response (b) above. The costs for regulatory proceedings can vary significantly, depending on the length of proceeding, number of participants, process followed, etc.
- (e) Please refer to response (b) above.
- (f) AEY is not planning to submit a GRA in the immediate future and will continue to evaluate whether an application is needed for the 2024 test period.

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

**Information Responses Round 1 to:  
JOHN MAISSAN (JM)  
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**AEY-JM-02**

**Topic:** Rate Case Reserve Fund

**Reference:** Application page 2 of 4 paragraphs 6 and 7:

**Requests:**

- (a) Would some of the funds in the Rate Case Reserve not have been collected from Government Class customers?
- (b) If AEY proposes to provide Rate Case Reserve Refund Rate Relief only to Residential Class and General Service Class (commercial) non-government customers would this not be effectively another subsidization of non-government classes by government customers?

**Response:**

- (a) Please refer to AEY-YUB-03(a).
- (b) Please refer to AEY-YUB-03(b).

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

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**AEY-JM-03**

**Topic:** Rider R Revenue Rate Relief

**Reference:** Background information required:

**Requests:**

- (a) In table format please provide the following information for each of the years 2016 to 2021 inclusive:
- (i) The Board's approved Return on Equity (ROE) or the Board's last approved ROE in percent,
  - (ii) The actual ROE earned by AEY in percent,
  - (iii) The actual ROE earned by AEY in dollars,
  - (iv) The actual ROE earned by AEY in dollars in excess of the percentage approved or last approved by the Board.
  - (v) The capital expenditures added to rate base in each of these years and on which AEY earns a return,
  - (vi) Include in the table the cumulative totals for items iv) and v) above.
- (b) For 2022 please provide AEY's forecasted amounts for items ii) to v) above from AEY's business plans.

**Response:**

While AEY's previously approved capital structure has no bearing on this Rate Relief Application, AEY provides the following in an effort to be helpful:

- (a) (i) The approved ROE is 9%, per Board Order 2017-01.
- (ii-vi) Please refer to response AEY-UCG-01.

- (b) AEY notes the Annual Filing for 2022 will be provided in April 2023. The 2022 results have no bearing on the applied-for rate relief measures.

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

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**AEY-JM-04**

**Topic:** Rider R Revenue Rate Relief

**Reference:** AEY's ROE

**Requests:**

- (a) On what basis was AEY's ROE set by the Board in the AEY 2016-2017 GRA?
- (b) Using that same basis and subsequent BCUC GCOC decisions what would AEY's ROE have been for each of the years 2018 through 2022?

**Response:**

While AEY's previously approved capital structure has no bearing on this Rate Relief Application, AEY provides the following in an effort to be helpful:

- (a) Please refer to response to AEY-UCG-2.
- (b) The last BCUC GCOC proceeding occurred in 2013 with the Decision issued in 2014, which is reflected in YUB Board Order 2017-01. Accordingly, there would be no change to AEY's approved ROE.

**ATCO Electric Yukon (AEY)  
Rate Relief in the Yukon Application**

**Information Responses Round 1 to:  
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**AEY-JM-05**

**Topic:** Rider R Revenue Rate Relief

**Reference:** Application page 2 of 4 paragraph11: "...AEY is proposing to record Rider R Industrial Revenue in a new deferral account, beginning the first day of the month following a Board Decision."

**Requests:**

- (a) Please explain why AEY is not proposing to collect the Rider R industrial revenue commencing on January 1, 2022 if the Board approves AEY's request.
- (b) Since Industrial sales and revenues are quite stable and predictable why would AEY wait until the proposed fund balance reaches \$0.250 million?
- (c) Why would AEY not have suggested that all revenues in excess of AEY's most recently Board approved ROE be collected in the proposed deferral account?
- (d) Since the revenue in the deferral account is coming from Industrial Class customers is this Rider R not introducing a subsidy of Residential and General Service (commercial) non-government Classes of customers by Industrial customers?

**Response:**

- (a) AEY submits that retroactive ratemaking runs contrary to generally accepted utility regulatory principles. Accordingly, AEY is proposing to begin recording revenues in a deferral account on the first day of the month following a decision. AEY believes the Board's abbreviated process for this Application allows for a timely decision.
- (b) In AEY's view, \$0.250 million is the minimum threshold required to appropriately manage the proposed deferral. The proposal is to refund the balance only after an amount has been collected to avoid a negative balance in this deferral.

- (c) The Rider R revenue proposed refund is unique and satisfies the standard criteria for a deferral account, as outlined in paragraph 12 of the Application. Revenue from other customer groups is more predictable and AEY is more directly connected to this customer base, such that deferral treatment is not appropriate. Further, a full revenue deferral would impact AEY's risk profile and would promote regulatory inefficiencies. Accordingly, AEY submits a full revenue deferral is inappropriate.
- (d) As described in AEY-YUB-06(b), AEY's shortfall rider must apply to all ratepayers in the Yukon on an equivalent basis in accordance with OIC 1995/90. As outlined in the Application, AEY identified a portion of that shortfall rider revenue for deferral treatment. The refund of that deferral account aligns with the Government's Inflation Rebate Relief initiative as described in AEY-YUB-01(b&c).



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**AEY-UCG-1**

**Requests:**

Please identify for each year from 2016 until 2021 a chart containing utility gross income (profit), rate base, return on equity (\$amount and %), return on interest (\$amount and %) and equity thickness.

**Response:**

While AEY's historical performance has no bearing on this Rate Relief Application, AEY provides the following in an effort to be helpful:

Please refer to the following table:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenue (\$000s)	59,025	65,246	67,516	67,936	78,644	82,949
Rate Base (\$000s)	98,513	102,734	105,377	106,527	107,486	109,244
Return on Equity (\$000s)	4,098	5,219	5,292	5,516	5,582	5,170
Return on Equity (%)	10.44%	12.73%	12.64%	13.01%	13.19%	12.09%
Interest (\$000s)	3,182	3,190	3,198	3,131	3,002	3,058
Interest (%)	5.44%	5.23%	5.09%	4.94%	4.67%	4.67%
Equity Thickness	39.85%	39.91%	39.73%	39.79%	39.36%	39.13%

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**AEY-UCG-2**

**Requests:**

Please give all Board orders concerning Yukon Electrical Co. Ltd./ATCO Electric Yukon regarding shares in general and preferred shares in particular. Please explain how AEY is currently treating shares.

**Response:**

While AEY's approved capital structure has no bearing on this Rate Relief Application, AEY provides the following information in an effort to be helpful.

Most recently, the Board approved AEY's Cost of Capital in Board Order 2017-01. In Appendix A of that Order, the Board approved:

- using the BCUC Generic Cost of Capital benchmark for ROE of 8.75% + a risk premium of 25 basis points for overall ROE of 9.00%; and
- an equity thickness of 40%.

AEY does not hold or issue preferred shares. For ratemaking purposes, the approved capital structure determines the proportion of rate base financed by equity and debt.

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**AEY-UCG-3**

**Requests:**

Please give all ATCO revenues, for each year, received from industrial ratepayers since last 2016/17 GRA. Please give expenses for industrial customers for each year.

**Response:**

Please refer to AEY-YUB-07(a).

**ATCO Electric Yukon (AEY)  
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**AEY-UCG-4**

**Requests:**

What are AEY's plans going forward for income going into the Regulatory Reserve as well as from the industrial rates?

**Response:**

For the Rate Case Reserve, AEY plans to continue to collect and record the annual amount from its base rates in the reserve account.

For the Rider R Revenue rate relief, if approved, AEY will continue to track this revenue in a deferral account. AEY will continue to evaluate the need for the deferral account and will make changes following an application and in accordance with any future Board Direction.