

**Yukon Electrical
Determination of ITBS Rates**

YUKON UTILITIES BOARD		2008-15
EXHIBIT C2-15		
DAY	ENCL. NO.	DATE
	City of Whse	Oct 9/08

Calculation for Determining Last year of Contract Rate

		2003	2004	2005	2006	2007
Actual CPI		4.4%	1.4%	2.1%	3.9%	5.0%
Estimated Individual Year Rate	1.43	1.46	1.49	1.52	1.55	1.58
Average Rate for Contract		1.52				

Determining Individual Forecast Year Rates

			2007	2008	2009	2010	2011	2012
	Billing Processing	1.22						
CPI	35% Labour		0.43	0.45	0.47	0.49	0.51	0.53
	65% MF	0.79						
CPI	75% Licensing		0.59	0.62	0.65	0.68	0.70	0.72
-2%	25% Hardware		0.20	0.20	0.20	0.20	0.20	0.20
	Account Management		0.08	0.08	0.08	0.08	0.08	0.08
CPI	CIS Maint.		0.06	0.06	0.06	0.06	0.06	0.06
	Remittance	0.08						
CPI	80% Labour		0.06	0.06	0.06	0.06	0.06	0.06
	20% Processing		0.02	0.02	0.02	0.02	0.02	0.02
	Market Transactions	0.14						
CPI	80% Processing		0.11	0.11	0.11	0.11	0.11	0.11
	20% Labour		0.03	0.03	0.03	0.03	0.03	0.03
			1.58	1.63	1.68	1.73	1.77	1.81
	Average Rate for Contract		1.72					
	CPI		4.4%	5.0%	5.0%	5.0%	3.5%	3.5%
	Actual Increase		2.8%	3.20%	3.10%	3.00%	2.30%	2.30%