YUKON UTILITIES BOARD

IN THE MATTER OF the *Public Utilities Act*

and

Reconsideration of Forecast Costs of Rental Diesel Units Without Air Emission Permits in Yukon Energy Corporation 2023-2024 General Rate Application

BEFORE:	L. McCullough, Chair	)	July 29, 2026
	M. Johnson, Vice-Chair	)	
	B. King	)	
	R. Hancock	)	
	A. Woroniuk	)	

BOARD ORDER 2026-12

WHEREAS:

A. On July 12, 2024, the Yukon Utilities Board (Board) issued Board Order 2024-05 on Yukon Energy Corporation (YEC) 2023-2024 General Rate Application and Appendix A: Reasons for Decision. In this Board Order, the Board approved the forecast costs for diesel rental units as part of YEC's revenue requirement for the years 2023 and 2024, some of which were not permitted under the *Environment Act*;

B. Mr. Nathaniel Yee, an intervener in the YEC 2023-2024 General Rate Application, sought and obtained leave from the Yukon Court of Appeal to appeal Board Order 2024-05 on the issue of whether the Yukon Utilities Board erred in law "by allowing Yukon Energy Corporation to claim and receive payments from customers based on forecasts that factor in the cost of rental diesel units for diesel capacity that exceeds the limits Environment Yukon has permitted it to generate";

C. On January 19, 2026, the Yukon Court of Appeal issued *Yee v. Yukon Energy Corporation*, 2026 YKCA 1 (Yee) in which it granted the appeal because "the Board erred in law in approving the rental charges in Issue". The Court further stated "[i]t will be for the Board to reconsider the 2023/24 GRA in light of our legal conclusion on this appeal and to order whatever rate modifications and consequential relief are appropriate in the exercise of its public interest mandate." Therefore, the Court

remitted "Board Order 2024-05 to the Board for reconsideration" in accordance with its reasons;

D. On February 19, 2026, the Board issued Board Order 2026-05 stating it is holding a written hearing to reconsider the issue of the costs of the diesel rental units which were not permitted under the *Environment Act,* but which costs the Board approved as part of YEC's forecast revenue requirement for the years 2023 and 2024 and ordering:

    1. The evidence on the record of the YEC 2023-24 GRA relating to the forecast costs of the rental diesel units which were not permitted under the *Environment Act* forms part of the record for this Reconsideration proceeding.
    2. The parties to the Reconsideration proceeding are those that participated in the YEC 2023/24 GRA.
    3. Subject to Ministerial approval, the Board established the process schedule for this hearing;

E. YEC filed a request on February 26, 2026 for an extension of the March 6, 2026 deadline for filing additional information on the issue in this proceeding. It submitted that it needed sufficient time to file additional relevant evidence in this proceeding that was not previously before the Board at the hearing of the 2023/24 GRA and that did not form part of the record before the Court of Appeal. It added that such additional evidence was to assist the Board in its analysis of how the legal principles set out by the Yukon Court of Appeal in Yee should be applied having regard to all relevant factual circumstances. The extension requested was to March 16, 2026.

F. In Board Order 2026-06, the Board granted YEC the extension to file its additional evidence and amended the proceeding schedule.

G. On March 25, 2026, Mr. Yee requested an extension to the March 30 deadline for information requests to YEC on the additional evidence filed because he had been unable to download the attachments to the YEC additional evidence and was waiting for the attachments to become available on the Board's website. He requested that the deadline for information requests be extended to April 30. Subsequently, Mr. Yee filed another time extension request asking for the deadline for information requests to be extended to May 30, 2026. The reasons for the further extension were that the attachments to the YEC additional evidence were over 1,000 pages only became available on the Board's website on March 25, 2026. In addition, he was unavailable until April 15, 2026 to prepare his information requests.

H. Seeing the number of attachments to the YEC additional evidence, that Mr. Yee is unavailable for the first half of April, 2026, and considering fairness, the Board grants

an extension to the deadline to file information requests to May 30, 2026. The Board issued Board Order 2026-09 on March 20, 2026 further amending the process schedule.

I. On July 21, 2026, Mr. Yee filed another extension request in which he asked for an extension of the July 31 deadline for filing of additional evidence by interveners and of the September 30 deadline for responding to information requests by interveners. Mr. Yee submitted that he was requesting these changes to the process schedule because he had limited time this summer, and his availability was limited for the month of September 2026. Therefore, he was requesting to file intervener evidence by August 15, 2026 and to provide responses to information requests on his evidence by October 19, 2026. He added that this latter date was subject to change if extensive responses were needed.

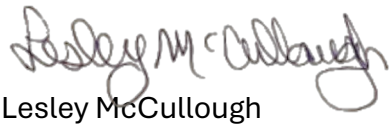
J. The Board has considered the extension request. Seeing Mr. Yee's time constraints and that the extension will not prejudice any other party in the circumstances, the Board grants an extension for filing intervener evidence to August 19, 2026 and the remainder of the process steps in the schedule are amended as set out below.

NOW THEREFORE, the Board further amends the process schedule as follows:

Action	**Date**
Filing of any additional evidence from YEC on the issue in this proceeding	March 16, 2026
Information requests to YEC on additional evidence	May 30, 2026
YEC information responses	June 30, 2026
Filing of any additional evidence by interveners on the issue in this proceeding	August 19, 2026
Information requests to interveners	September 21, 2026
Information responses by interveners	October 21, 2026
Rebuttal evidence from YEC	November 23, 2026
Final written argument	December 22, 2026
Final reply argument	January 22, 2027

DATED at the City of Whitehorse, Yukon, this 29th day of July 2026.

BY ORDER



Lesley McCullough
Chair