# YUKON UTILITIES BOARD

## IN THE MATTER OF the *Public Utilities Act*

## and

## Yukon Energy Corporation 2025-2027 General Rate Application Costs Awards

| | | |
|---|---|---|
| **BEFORE:** | L. McCullough, Chair ) | October 8, 2026 |
| | M. Johnson, Vice-Chair ) | |
| | R. Hancock ) | |
| | A. Woroniuk ) | |

## BOARD ORDER 2026-15

**WHEREAS:**

A. Pursuant to Section 56 of the *Public Utilities Act* (Act), the Yukon Utilities Board (Board) may "order to whom or by whom any costs incidental to any proceeding before the Board are to be paid, and may set the costs to be paid";

B. On May 12, 2025, Yukon Energy Corporation (YEC) filed a General Rate Application (Application) with the Board pursuant to the *Public Utilities Act* (the *Act*) and Order-in-Council 1995/90. At the time of its Application, YEC requested approval of revenue requirements for 2025 ($107.392 million), 2026 ($122.406 million), and 2027 ($134.850 million). The forecasts were updated during the course of the proceeding to the following amounts: 2025 ($108.926 million), 2026 ($125.733 million), and 2027 ($135.962 million).

C. On May 15, 2025, the Board issued Board Order 2025-10 providing notice of the Application and setting out the following process steps: intervener registration; comments and reply comments on YEC's proposed interim rates; a YEC technical workshop; a round of Information Requests (IRs) to YEC and YEC IR responses; filing of intervener evidence; IRs and IR responses on intervener evidence; rebuttal evidence; an oral hearing; and written final and reply arguments.

D. Ministerial approval for this proceeding was granted on May 15, 2025.

E. In Board Order 2025-12 (issued June 16, 2025), the Board granted intervener status to ATCO Electric Yukon (AEY), Nathaniel Yee, Tr'ondëk Hwëch'in Government, Elena Ross, and the Utilities Consumers' Group (UCG). Also, through Board Order 2025-12, the Board ruled on YEC's request for interim rate increases, a UCG request for a negotiated settlement process, and the Board request for supplemental information to YEC's Application.

F. In Board Order 2025-14 (issued September 15, 2025), the Board provided directions respecting intervener motions for further and better IR responses.

G. The Board held an oral hearing from October 21 to 23, 2025, in Whitehorse, Yukon, with some virtual attendance. The parties filed written final and reply arguments in accordance with the amended process schedule as determined in the oral hearing.

H. The record of this proceeding closed on November 27, 2025, when the parties filed the date written reply argument.

I. The Board issued Board Order 2026-01 and Appendix A: Reasons for Decision on the Application on January 20, 2026.

J. Nathaniel Yee and YEC filed costs claims for participation in the proceeding within the timelines specified in Section 3.1 of the *Scale of Costs,* Schedule 1 to the Board's *Rules of Practice (Scale of Costs)*. UCG filed a costs claim after the deadline for the filing of costs claims for this proceeding.

K. The Board did not receive any comments on the costs claims from any of the parties.

L. Costs claimed by the parties are subject to stringent scrutiny by the Board as costs awarded are charged to customers through the utility's rates. In making its costs award, the Board considered the provisions of the *Scale of Costs*.

M. After careful consideration, the Board has exercised its discretion and made the adjustments set out below to the costs claimed by each party based on the criteria set out in the *Scale of Costs*, Schedule 1 to the Board's Rules of Practice, as well as the principles relating to cost awards set out in previous Board Orders.

N. As there is an outstanding review and variance application in this proceeding, the Board will issue two costs orders for the costs incurred by the Board in this proceeding. In this costs order, the Board directs an award of costs for Board costs from the beginning of the proceeding to March 31, 2026 to Government of Yukon in the amount of $439,154.32.

**NOW THEREFORE,** based on the reasons set out in Appendix A, the Board orders that:

1. The total costs awarded are $693,484.09 as follows:

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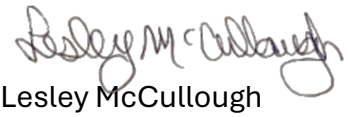
| 1. | Mr. Yee | $2,948.17 |
| 2. | UCG | 0 |
| 3. | YEC | $251,381.60 |
| 4. | Government of Yukon for Board costs from the beginning of the proceeding to March 31, 2026) | $439,154.32 |
| | **Total costs awarded:** | **$693,484.09** |

2. The Board finds that YEC shall pay the costs awarded to the interveners and the Government of Yukon within 30 days of issuance of this Order.
3. The Board further finds that the costs awarded are hearing-related costs of the Application and shall be deemed utility regulatory costs and are to be added to the utility's hearing cost reserve fund.

**DATED** at the City of Whitehorse, Yukon, this 8th day of October 2026.

BY ORDER



Lesley McCullough
Chair