

In the Matter of Yukon Electrical Company Limited.  
2008-2009 General Rate Application

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October 7, 2008  
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Undertaking: By Mr. Grattan to Mr. Landry

Page 52 Lines 25-29

Calculate the change to Revenue Requirement if Group B costs per Exhibit C1-13 were inflated 5% per year.

**Yukon Electrical Response:**

Pleas see attached Schedule 1.

**Yukon Electrical**  
**Group B Costs - Revised for 5% increase per year**  
**(\$000's)**

	<u>2007 Actual</u>	<u>2009 Revised</u>	<u>Change</u>	<u>%</u>	
Operating & Maintenance	7,290	8,037	747	10%	O&M costs are related to a large variety of activities that are undertaken in any year in order to provide safe and reliable service to customers . Each activity is examined in detail and a specific justification provided for the forecasted expenditures. Yukon Electrical is legally entitled to have its revenue requirement established in a manner which provides it with a reasonable opportunity to recover prudently incurred forecast costs. It is entirely inconsistent with this requirement to artificially constrain O&M forecasted costs based on an arbitrary percentage that bears no relationship to the expenditures justified by the evidence.
Depreciation(net of contribution amortization)	3,079	3,395	316	10%	Depreciation expense is a direct product of the increases in Property, Plant and Equipment that are forecast to be incurred in the Test years and it is not appropriate to arbitrarily restrict such an expense to a 5% per year increase that has no relationship to PP&E.
Amortization of deferred costs/credits	187	206	19	10%	Amortization of deferred costs/credits is driven by deferred costs being incurred, such as rate hearing costs, since 2007. As such it is not appropriate to restrict increases to 5% per year.
Return(Debt & Equity returns)	3,614	3,984	370	10%	The amount of return is linked directly to the decisions of the Board regarding return, debt and capital structure. There is no basis to artificially cap the amounts determined based on the above inputs.
Sub-total	<u>14,170</u>	<u>15,622</u>	<u>1,452</u>	10%	

The effect of the above assumptions on Revenue Requirement is \$2,415

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Undertaking: By Mr. Freedman to Mr. Landry

Page 77 Line 10

Confirm the \$191,000 true-up that was in Mr. Kennedy's evidence.

**Yukon Electrical Response:**

This number is confirmed.

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Undertaking: By Mr. Freedman to Mr. Landry

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Calculate the impact to your revenue requirement using the assumption for non-labour O&M of an inflation of 2%, 2.1%, 2.5% and 4% instead of the 5%.

**Yukon Electrical Response:**

Please see attachment 1 and 2

<b>2008 TEST PERIOD</b>		<b>Actual 2007</b>	<b>Test Period 2008</b>	<b>Scenario #1 Test Period 2008</b>	<b>Scenario #2 Test Period 2008</b>	<b>Scenario #3 Test Period 2008</b>	<b>Scenario #4 Test Period 2008</b>
Assumed inflation in non-labour costs:			5%	4.0%	2.5%	2.1%	2.0%
<b>NON-LABOUR</b>		<b>(\$000s)</b>					
2007 : Subset of Schedule 5.1 : Per CW-YECL-25(c) Contractor Services' and 'Other' types total		3,359	3,527	3,493	3,440	3,430	3,426
ADD:							
<b>Increase in Base Expenditures (adjusted for inflation):</b>							
Described in Schedule 5.2 Revised July 4th Line 48-50 Per Schedule 5.3 Line 32	Diesel Overhauls	-	159	158	156	156	156
	Affiliated Costs	-	157	156	154	154	154
Described in Schedule 5.2 Revised July 4th Line 263-264	Relocation Costs	-	84	83	81	81	81
Described in Schedule 5.2 Revised July 4th Line 146-147	Public Information	-	31	29	27	27	27
Described in Schedule 5.2 Revised July 4th Line 250-255	Training	-	28	27	25	25	25
<b>TOTAL NON-LABOUR</b>		3,359	3,986	3,946	3,883	3,873	3,869
<b>LABOUR</b>		3,181	3,976	3,976	3,976	3,976	3,976
<b>FRINGE</b>		750	796	796	796	796	796
<b>PER SCHEDULE 5.1 (for 2007 Actual and 2008 Test Period)</b>		7,290	8,758	8,718	8,655	8,645	8,641
<b>Net Effect on Revenue Requirement</b>				(40)	(103)	(113)	(117)

**2009 TEST PERIOD**

	Test Period 2008	Test Period 2009	Scenario #1 Test Period 2009	Scenario #2 Test Period 2009	Scenario #3 Test Period 2009	Scenario #4 Test Period 2009	
Assumed inflation in non-labour costs over previous year:		5%	4.0%	2.5%	2.1%	2.0%	
<b>NON-LABOUR</b>							
2008 TEST PERIOD ; Subset of Schedule 5.1 : Per CW-YECL-25(c) Contractor Services' and 'Other' types total	3,985	4,184	4,144	4,081	4,069	4,065	
ADD:							
<b>Increase in Base Expenditures (adjusted for inflation):</b>							
Described in Schedule 5.2 Revised July 4th Lines 11-12		Hydro Production	-	24	23	21	21
Described in Schedule 5.2 Revised July 4th Line 194		Customer Billing and accounting	-	27	26	24	24
Described in Schedule 5.2 Revised July 4th Line 205		Revenue Collection	-	76	75	73	73
Described in Schedule 5.2 Revised July 4th Line 240		Employee Expenses	-	71	69	68	68
Described in Schedule 5.2 Revised July 4th Line 266		Relocation	-	(109)	(110)	(111)	(112)
Described in Schedule 5.2 Revised July 4th Lines 52-53		Deisel Generation	-	(132)	(132)	(132)	(132)
Described in Schedule 5.2 Revised July 4th Line 111		Meters and meter testing	-	(27)	(27)	(28)	(28)
<b>TOTAL NON-LABOUR</b>	<b>3,985</b>	<b>4,114</b>	<b>4,068</b>	<b>3,996</b>	<b>3,983</b>	<b>3,979</b>	
<b>LABOUR</b>	<b>3,976</b>	<b>4,350</b>	<b>4,350</b>	<b>4,350</b>	<b>4,350</b>	<b>4,350</b>	
<b>FRINGE</b>	<b>796</b>	<b>853</b>	<b>853</b>	<b>853</b>	<b>853</b>	<b>853</b>	
<b>PER SCHEDULE 5.1 (for 2008 Actual and 2009 Test Period)</b>	<b>8,757</b>	<b>9,317</b>	<b>9,271</b>	<b>9,199</b>	<b>9,186</b>	<b>9,182</b>	
<b>Net Effect on Revenue Requirement</b>			(46)	(119)	(132)	(136)	

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Undertaking: By Mr. Babyn to Mr. Landry

Page 103 Line 29

Provide the vacancies from 2003 - 2007

**Yukon Electrical Response:**

As indicated, the term “vacancy rate” has a specific and well understood meaning in the context of regulatory proceedings. As such, Yukon Electrical cannot provide a number for vacancy rates given that Yukon Electrical was not involved in a regulatory proceeding in the years requested. This is due to the fact that vacancy rates relate to the difference between actual FTEs and what was approved in a regulatory proceeding. However, Yukon Electrical does have internal information regarding the difference between managements targeted FTEs in running the business and the actual FTEs in the same period. The associated impacts of changed levels of contractor services to mitigate the vacancies has not been calculated.

It is important to note that these targeted FTE forecasts are prepared for planning purposes and are not prepared in the context of a regulatory filing. Therefore, the degree of rigor is not at the same level as experienced for GRA purposes. As well it is important to note for the reasons stated in CW-YECL-24 that Yukon Electrical has put in place steps that render the historical differences not relevant to the vacancies that Yukon Electrical has forecast in the test period.

**Yukon Electrical  
Vacancies**

	<b>Actual 2003</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Actual 2006</b>	<b>Actual 2007</b>
Targeted FTEs per Management	49.2	49.2	50.2	50.2	52.7
Actual FTEs	43.8	45.9	47.3	46.7	50.0
Difference	5.3	3.3	2.8	3.4	2.7

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Undertaking: By Grattan to Mr. Landry

Page 114 Line 12

Provide the effect on the Revenue Requirement of the Haines Junction Diesel purchased in 1997.

**Yukon Electrical Response:**

This diesel unit affects the Revenue Requirement as follows:

2008 : \$65,000  
2009 : \$60,000

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Undertaking: By Ms. McShane to Mr. Marriott

Page 172 Line 27

Provide the calculations used to arrive at the 4.2X and 4.7X for the FFO Interest Coverage ratio and the calculations used to compute the 22% and 25% FFO/total debt ratio.

**Yukon Electrical Response:**

**FFO Interest Coverage and FFO to Debt  
at 47.5% and 52.5% Equity Ratios**

		<b>Forecast</b>	<b>Forecast</b>
		<b>2009</b>	<b>2009</b>
Depreciation (schedule 1.1)	<b>a</b>	3,809	3,809
Rate Base (Schedule 8.5)	<b>b</b>	51766	51766
Return on Equity	<b>c</b>	8.75%	8.75%
Cost Debt	<b>d</b>	6.83%	6.83%
<b>Equity Ratio</b>	<b>e</b>	<b>47.50%</b>	<b>52.50%</b>
<b>Debt Ratio</b>	<b>f</b>	<b>52.50%</b>	<b>47.50%</b>
Net Income	<b>g=b*c*e</b>	2151.52	2378.00
Interest	<b>h=b*d*f</b>	1856.20	1679.42
FFO	<b>i=a+g</b>	5960.52	6187.00
FFO Interest Coverage	<b>j=(h+i)/h</b>	4.2	4.7
FFO /Debt	<b>k=i/(b*f)</b>	21.9%	25.2%

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Undertaking: By Ms. McShane to Mr. Marriott

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To provide the capital structure to bring the FFO interest coverage ratio down to the 3.8 average, using the same or better cost of debt — 8.75% return on equity and the other inputs, as done in the original calculations.

**Yukon Electrical Response:**

**Capital Structure for 3.8X FFO Interest Coverage**

		<b>Forecast</b>
		<b>2009</b>
Depreciation (schedule 1.1)	<b>a</b>	3,809
Rate Base (Schedule 8.5)	<b>b</b>	51766
Return on Equity	<b>c</b>	8.75%
Cost Debt	<b>d</b>	6.83%
<b>Equity Ratio</b>	<b>e</b>	<b>42.00%</b>
<b>Debt Ratio</b>	<b>f</b>	<b>58.00%</b>
Net Income	<b>g=b*c*e</b>	1902.40
Interest	<b>h=b*d*f</b>	2050.66
FFO	<b>i=a+g</b>	5711.40
FFO Interest Coverage	<b>j=(h+i)/h</b>	3.8
FFO /Debt	<b>k=i/(b*f)</b>	19.0%

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Undertaking: By Mr. James Grattan for Mr. Landry  
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I would like to know – the forecast that was put in the 1996-97 GRA, which was the last time you were before the Board, for sales on WAF versus actuals and for sales off of WAF versus actuals, as per the table that we have with all the breakdowns that are I that table that you provided?

**Response:**

Yukon Electrical has been unable to find detailed WAF and non-WAF 1996 and 1997 sales forecast information that builds to the total 1996 and 1997 sales forecast that was provided in YEC-YECL-2(e) Revised Attachment I.

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Undertaking: By Mr. James Grattan for Mr. Marriott

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Provide residential and commercial UPC and average number of customers by community which reconciles to the total average number of customers and UPC on Schedule 2.1.

**Yukon Electrical Response:**

Please refer to attachment Schedule 2.1

The Yukon Electrical Company Limited  
2008-2009 GRA Residential Sales Forecast

(A)

Forecast Monthly UPC (kWh/cust)

RESIDENTIAL	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	UPC 2008
*Carmacks	1,501	1,009	1,078	870	679	705	591	581	730	773	975	1,012	10,504
*Carcross	856	762	679	674	531	518	449	440	473	512	446	731	7,071
*Haines Junction	955	785	702	676	581	576	545	504	619	552	691	719	7,906
*Teslin	864	595	656	527	537	488	449	437	526	500	564	630	6,773
*Whitehorse	1,263	1,055	1,017	940	767	720	687	615	734	772	892	1,061	10,524
*Ross River	928	771	743	698	531	500	443	437	525	535	645	798	7,554
*Tagish	568	466	400	350	313	272	296	290	298	330	400	494	4,477
*Marsh Lake	887	798	671	562	528	464	471	496	521	594	764	876	7,632
*Deep Creek	714	633	501	484	354	396	347	343	375	351	425	496	5,418
*Takhini River	825	749	685	589	446	407	349	289	377	399	514	678	6,306
Keno	286	238	247	185	154	133	159	203	231	255	266	252	2,608
Stewart Crossing	1,174	956	999	742	614	722	573	706	767	710	797	829	9,590
Beaver Creek	1,022	915	924	742	591	631	526	546	588	645	720	839	8,690
Destruction Bay	734	568	566	532	515	429	421	379	429	446	546	572	6,136
Pelly Crossing	1,167	847	910	740	675	676	514	611	686	675	849	822	9,171
Swift River	1,458	1,446	1,396	1,184	1,111	1,227	1,089	828	927	1,036	1,186	1,291	14,179
**Lower Post BC	1,049	803	787	770	619	538	540	512	552	672	753	843	8,438
**Upper Liard	977	718	718	692	520	483	483	469	528	600	677	803	7,668
**Watson Lake	1,012	886	840	740	658	592	563	573	643	658	799	902	8,868
Old Crow	837	694	700	703	545	505	460	432	520	503	557	673	7,128

Note: UPC forecast is the same for 2008 and 2009

05-07 avg UPC

\* 05-07 avg UPC - normalized with Whitehorse HDD

\*\* 05-07 avg UPC - normalized with Watson Lake HDD

(B)

Forecast Customer Count

RESIDENTIAL	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Avg 2008
Carmacks	205	206	205	205	206	214	222	222	222	222	222	222	214
Carcross	232	233	232	232	232	235	235	235	235	235	235	235	234
Haines Junction	350	352	350	350	352	354	355	356	356	356	356	356	354
Teslin	245	247	245	245	245	245	246	246	246	247	247	247	246
Whitehorse	9418	9411	9445	9441	9442	9442	9452	9452	9453	9463	9483	9496	9,450
Ross River	164	166	164	163	163	164	163	163	163	164	163	163	164
Tagish	328	325	328	328	330	331	332	333	333	333	333	333	331
Marsh Lake	411	410	411	412	416	418	418	418	418	418	412	412	415
Deep Creek	37	38	37	37	37	37	37	38	38	39	39	39	38
Takhini River	31	31	31	31	31	31	31	31	31	31	31	31	31
Keno	41	41	41	41	41	41	41	41	41	41	41	41	41
Stewart Crossing	16	16	16	16	16	16	16	16	16	16	16	16	16
Beaver Creek	67	67	67	67	67	67	67	67	67	67	67	67	67
Destruction Bay	96	96	96	96	96	98	100	108	108	108	108	108	102
Pelly Crossing	143	144	143	143	144	144	145	147	148	149	149	149	146
Swift River	3	3	3	3	3	3	3	3	3	3	3	3	3
Lower Post BC	69	69	69	69	67	67	67	69	69	69	69	69	69
Upper Liard	64	64	64	64	63	63	63	63	63	63	63	63	63
Watson Lake	577	575	578	579	579	579	579	579	579	577	577	577	578
Old Crow	131	131	131	132	132	134	136	138	139	136	136	136	134
<b>TOTAL</b>	<b>12,628</b>	<b>12,625</b>	<b>12,656</b>	<b>12,654</b>	<b>12,662</b>	<b>12,683</b>	<b>12,708</b>	<b>12,725</b>	<b>12,728</b>	<b>12,737</b>	<b>12,750</b>	<b>12,763</b>	<b>12,693</b>

RESIDENTIAL	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Avg 2009
Carmacks	222	222	222	222	224	224	226	228	228	228	228	228	225
Carcross	235	235	235	235	235	238	238	238	238	238	238	238	237
Haines Junction	356	356	356	356	359	360	361	360	359	359	359	359	358
Teslin	246	246	246	246	247	247	247	247	247	248	248	248	247
Whitehorse	9496	9504	9504	9515	9520	9525	9545	9555	9575	9585	9605	9625	9,546
Ross River	163	163	163	162	162	163	163	163	163	164	163	163	163
Tagish	333	333	333	333	334	334	335	335	335	335	335	335	334
Marsh Lake	412	412	412	412	413	419	419	419	419	419	413	413	415
Deep Creek	39	39	39	39	39	39	39	39	40	40	40	40	39
Takhini River	31	31	31	31	31	31	31	31	31	31	31	31	31
Keno	41	41	41	41	41	41	41	41	41	41	41	41	41
Stewart Crossing	16	16	16	16	16	16	16	16	16	16	16	16	16
Beaver Creek	67	67	67	67	67	67	67	67	67	67	67	67	67
Destruction Bay	108	108	108	108	108	111	113	113	113	113	113	113	111
Pelly Crossing	149	149	149	149	155	155	156	156	157	152	153	154	153
Swift River	3	3	3	3	3	3	3	3	3	3	3	3	3
Lower Post BC	69	69	69	69	69	67	67	69	69	69	69	69	69
Upper Liard	63	63	63	63	63	63	63	63	63	63	63	63	63
Watson Lake	577	577	578	581	581	582	583	583	583	581	581	581	581
Old Crow	136	136	136	137	137	138	138	138	138	138	138	137	137
<b>TOTAL</b>	<b>12,762</b>	<b>12,770</b>	<b>12,771</b>	<b>12,785</b>	<b>12,804</b>	<b>12,823</b>	<b>12,851</b>	<b>12,864</b>	<b>12,885</b>	<b>12,890</b>	<b>12,904</b>	<b>12,924</b>	<b>12,836</b>

**(C)=(A)\*(B)/1000** Forecast Billed Energy (MWh)

<u>RESIDENTIAL</u>	<u>Jan-08</u>	<u>Feb-08</u>	<u>Mar-08</u>	<u>Apr-08</u>	<u>May-08</u>	<u>Jun-08</u>	<u>Jul-08</u>	<u>Aug-08</u>	<u>Sep-08</u>	<u>Oct-08</u>	<u>Nov-08</u>	<u>Dec-08</u>	<u>Total 2008</u>
Carmacks	308	208	221	178	140	151	131	129	162	172	216	225	2,241
Carcross	199	177	157	156	123	122	106	103	111	120	105	172	1,652
Haines Junction	334	276	246	237	204	204	193	179	220	197	246	256	2,793
Teslin	212	147	161	129	132	120	110	107	129	123	139	156	1,665
Whitehorse	11,894	9,926	9,608	8,874	7,237	6,799	6,494	5,814	6,940	7,307	8,463	10,080	99,436
Ross River	152	128	122	114	87	82	72	71	86	88	105	130	1,236
Tagish	186	151	131	115	103	90	98	97	99	110	133	164	1,479
Marsh Lake	365	327	276	232	220	194	197	207	218	248	315	361	3,159
Deep Creek	26	24	19	18	13	15	13	13	14	14	17	19	204
Takhini River	26	23	21	18	14	13	11	9	12	12	16	21	195
Keno	12	10	10	8	6	5	7	8	9	10	11	10	107
Stewart Crossing	19	15	16	12	10	12	9	11	12	11	13	13	153
Beaver Creek	68	61	62	50	40	42	35	37	39	43	48	56	582
Destruction Bay	70	55	54	51	49	42	42	41	46	48	59	62	620
Pelly Crossing	167	122	130	106	97	97	75	90	102	101	127	122	1,335
Swift River	4	4	4	4	3	4	3	2	3	3	4	4	43
Lower Post BC	72	55	54	53	41	36	36	35	38	46	52	58	579
Upper Liard	63	46	46	44	33	30	30	30	33	38	43	51	486
Watson Lake	584	510	486	429	381	343	326	332	372	380	461	521	5,123
Old Crow	110	91	92	93	72	68	63	60	72	68	76	91	955
<b>TOTAL</b>	<b>14,871</b>	<b>12,358</b>	<b>11,916</b>	<b>10,919</b>	<b>9,006</b>	<b>8,467</b>	<b>8,051</b>	<b>7,376</b>	<b>8,719</b>	<b>9,140</b>	<b>10,648</b>	<b>12,572</b>	<b>124,044</b>

<u>RESIDENTIAL</u>	<u>Jan-09</u>	<u>Feb-09</u>	<u>Mar-09</u>	<u>Apr-09</u>	<u>May-09</u>	<u>Jun-09</u>	<u>Jul-09</u>	<u>Aug-09</u>	<u>Sep-09</u>	<u>Oct-09</u>	<u>Nov-09</u>	<u>Dec-09</u>	<u>Total 2009</u>
Carmacks	333	224	239	193	152	158	133	132	167	176	222	231	2,361
Carcross	201	179	159	158	125	123	107	105	113	122	106	174	1,672
Haines Junction	340	279	250	241	209	207	197	182	222	198	248	258	2,831
Teslin	213	146	161	130	133	121	111	108	130	124	140	156	1,672
Whitehorse	11,993	10,024	9,668	8,943	7,297	6,859	6,558	5,877	7,030	7,401	8,572	10,217	100,438
Ross River	151	126	121	113	86	81	72	71	86	88	105	130	1,231
Tagish	189	155	133	117	105	91	99	97	100	111	134	165	1,496
Marsh Lake	366	329	277	232	218	194	197	208	218	249	315	362	3,165
Deep Creek	28	25	20	19	14	15	14	13	15	14	17	20	213
Takhini River	26	23	21	18	14	13	11	9	12	12	16	21	195
Keno	12	10	10	8	6	5	7	8	9	10	11	10	107
Stewart Crossing	19	15	16	12	10	12	9	11	12	11	13	13	153
Beaver Creek	68	61	62	50	40	42	35	37	39	43	48	56	582
Destruction Bay	79	61	61	57	56	48	48	43	49	50	62	65	678
Pelly Crossing	174	126	136	110	105	105	80	95	108	103	130	127	1,397
Swift River	4	4	4	4	3	4	3	2	3	3	4	4	43
Lower Post BC	72	55	54	53	43	36	36	35	38	46	52	58	580
Upper Liard	62	45	45	44	33	30	30	30	33	38	43	51	483
Watson Lake	584	511	486	430	382	344	328	334	375	382	464	524	5,146
Old Crow	114	94	95	96	75	70	63	60	72	69	77	92	977
<b>TOTAL</b>	<b>15,027</b>	<b>12,495</b>	<b>12,019</b>	<b>11,027</b>	<b>9,103</b>	<b>8,559</b>	<b>8,139</b>	<b>7,458</b>	<b>8,829</b>	<b>9,252</b>	<b>10,779</b>	<b>12,734</b>	<b>125,422</b>

<u>RESIDENTIAL</u>	<u>Total 2008</u>	<u>Total 2009</u>	
<b>(D)</b>	<b>(82)</b>	<b>(85)</b>	Forecast Change in Unbilled Energy (MWh)
<b>(E)=(C)+(D)</b>	<b>123,961</b>	<b>125,337</b>	Forecast Earned Energy (MWh)
<b>(F)=(E)/(B)</b>	<b>9.8</b>	<b>9.8</b>	MWh Sales Per Customer

The Yukon Electrical Company Limited  
2008-2009 GRA Commercial Sales Forecast

(A)

Forecast Monthly UPC

COMMERCIAL	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total 2008
Carmacks	2,997	3,459	3,017	2,231	1,952	2,257	1,829	2,162	2,002	2,183	2,410	2,540	29,038
Carcross	1,855	1,809	1,801	1,692	1,296	1,637	1,718	1,584	1,750	1,563	1,487	1,755	19,948
Haines Junction	2,529	2,357	2,187	2,221	1,857	2,092	2,092	1,917	2,179	1,822	2,151	2,279	25,683
Teslin	2,848	2,403	2,579	2,035	1,642	1,925	1,735	1,619	1,944	1,734	2,534	2,350	25,348
Whitehorse	7,069	5,847	6,221	5,993	5,043	5,162	5,540	4,969	5,061	5,005	5,954	5,707	67,572
Ross River	2,676	2,299	2,530	2,419	1,867	1,830	1,709	1,786	1,636	1,819	2,093	2,448	25,111
Tagish	1,438	965	1,066	972	934	514	642	590	655	603	934	1,169	10,482
Marsh Lake	965	1,135	925	739	663	704	654	751	745	614	966	1,024	9,886
Deep Creek	2,815	3,033	2,262	2,095	1,171	1,117	1,309	880	967	1,345	1,667	1,808	20,469
Takhini River	1,079	1,092	971	1,075	839	612	413	385	519	775	950	1,117	9,828
Keno	2,013	1,297	2,093	1,727	1,304	375	366	403	467	670	899	1,637	13,252
Stewart Crossing	3,062	2,127	2,562	1,768	1,208	1,410	1,291	1,254	1,621	1,224	1,997	1,968	21,491
Beaver Creek	2,615	2,355	2,389	1,535	1,576	2,364	2,357	2,472	2,023	1,694	1,995	2,251	25,625
Destruction Bay	1,716	1,451	1,538	1,669	1,309	1,265	1,291	1,494	1,737	962	1,592	1,734	17,758
Pelly Crossing	3,277	2,901	2,969	2,514	2,134	2,318	1,771	1,866	2,256	2,090	2,709	2,478	29,282
Swift River	1,856	1,658	1,539	1,440	1,149	841	937	945	814	1,178	1,492	1,666	15,513
Lower Post BC	2,036	2,571	2,050	1,847	1,356	1,098	1,086	998	1,095	1,188	1,559	1,545	18,429
Upper Liard	1,650	1,303	1,272	1,342	863	1,104	1,275	1,200	1,329	1,314	1,417	1,460	15,528
Watson Lake	4,033	3,278	3,328	3,109	2,670	2,851	2,974	2,686	2,801	2,834	3,349	3,369	37,283
Old Crow	2,313	1,985	2,120	2,116	1,733	1,717	1,431	1,294	1,469	1,609	1,828	2,013	21,629

Note: UPC forecast is the same for 2008 and 2009 for existing customers

(B)

Forecast Customer Count

COMMERCIAL	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total 2008
Carmacks	68	68	68	70	71	71	71	71	71	71	69	69	70
Carcross	47	47	46	46	50	52	49	52	54	54	51	48	50
Haines Junction	120	120	120	121	122	126	126	126	128	132	121	121	124
Teslin	66	66	66	66	77	77	77	77	77	74	66	66	71
Whitehorse	1765	1762	1770	1759	1786	1777	1785	1786	1787	1779	1779	1766	1,775
Ross River	46	46	46	46	46	46	46	46	46	46	46	46	46
Tagish	22	22	22	22	23	20	20	20	20	23	22	22	22
Marsh Lake	25	25	25	25	25	24	23	23	23	24	25	25	24
Deep Creek	2	2	2	2	2	2	2	2	2	2	2	2	2
Takhini River	3	3	3	3	3	3	3	3	3	3	3	3	3
Keno	11	11	11	11	11	11	11	11	11	11	11	11	11
Stewart Crossing	15	14	15	15	15	15	15	15	15	15	15	15	15
Beaver Creek	44	44	44	49	52	52	52	52	52	52	46	46	49
Destruction Bay	49	49	49	49	50	50	50	50	50	49	49	49	49
Pelly Crossing	29	29	29	29	29	29	29	29	29	29	29	29	29
Swift River	13	13	13	13	13	13	13	13	13	13	13	13	13
Lower Post BC	12	12	12	12	12	12	12	12	12	12	12	12	12
Upper Liard	14	14	14	14	20	20	20	20	20	20	14	14	17
Watson Lake	166	165	165	167	182	188	192	193	199	181	170	168	178
Old Crow	36	36	36	36	36	36	36	36	36	36	36	36	36
SUB TOTAL (Cust using avg UPC)	2,553	2,548	2,556	2,555	2,625	2,624	2,632	2,637	2,648	2,626	2,579	2,561	2,595
+ New Commercial Customer Count	1	1	1	2	2	3	4	5	6	7	8	8	4
TOTAL 2008	2,554	2,549	2,557	2,557	2,627	2,627	2,636	2,642	2,654	2,633	2,587	2,569	2,599

COMMERCIAL	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total 2009
Carmacks	69	68	68	70	71	71	71	71	71	71	69	69	70
Carcross	50	50	49	49	53	55	52	55	57	57	54	51	53
Haines Junction	121	121	121	122	123	127	127	127	129	133	122	122	125
Teslin	66	66	66	66	77	77	77	77	77	74	66	66	71
Whitehorse	1769	1770	1776	1763	1779	1769	1777	1776	1785	1777	1779	1768	1,774
Ross River	46	46	46	46	46	46	46	48	48	48	48	48	47
Tagish	22	22	22	22	23	20	20	20	20	23	22	22	22
Marsh Lake	25	25	25	25	25	24	23	23	23	24	25	25	24
Deep Creek	2	2	2	2	2	2	2	2	2	2	2	2	2
Takhini River	3	3	3	3	3	3	3	3	3	3	3	3	3
Keno	11	11	11	11	11	11	11	11	11	11	11	11	11
Stewart Crossing	15	15	15	15	15	15	15	15	15	15	15	15	15
Beaver Creek	45	46	46	50	53	53	53	53	53	53	47	47	50
Destruction Bay	49	49	49	49	50	50	50	50	50	49	49	49	49
Pelly Crossing	29	29	29	29	29	29	29	29	29	29	29	29	29
Swift River	13	13	13	13	13	13	13	13	13	13	13	13	13
Lower Post BC	12	12	12	12	12	12	12	12	12	12	12	12	12
Upper Liard	14	14	14	14	20	20	20	20	20	20	14	14	17
Watson Lake	169	169	169	171	186	192	196	197	203	185	174	171	182
Old Crow	36	36	36	36	36	36	36	36	36	36	36	36	36
SUB TOTAL (Cust using avg UPC)	2,566	2,567	2,572	2,568	2,627	2,625	2,633	2,638	2,657	2,635	2,590	2,573	2,604
+ New Commercial Customer Count	18	18	18	18	23	25	27	30	32	29	29	29	25
TOTAL 2009	2,584	2,585	2,590	2,586	2,650	2,650	2,660	2,668	2,689	2,664	2,619	2,602	2,629

(C)

Forecast Billed Energy Adjustment for Specific Customer Additions (MWh)

COMMERCIAL	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total 2008
Haines Junction	20	20	20	20	20	20	20	20	20	20	20	20	240
Whitehorse				20	20	23	29	32	35	38	41	41	279

  

COMMERCIAL	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total 2009
Haines Junction	20	20	20	20	20	20	20	20	20	20	20	20	240
Whitehorse	47	39	42	44	47	54	65	67	73	70	81	66	696
Pelly Crossing	-	-	-	-	3	3	3	3	3	-	-	-	15

**(D)=(A)\*(B)/1000+(C)**

**Forecast Billed Energy including Adjustments for Specific Customer Additions (MWh)**

<u>COMMERCIAL</u>	<u>Jan-08</u>	<u>Feb-08</u>	<u>Mar-08</u>	<u>Apr-08</u>	<u>May-08</u>	<u>Jun-08</u>	<u>Jul-08</u>	<u>Aug-08</u>	<u>Sep-08</u>	<u>Oct-08</u>	<u>Nov-08</u>	<u>Dec-08</u>	<u>Total 2008</u>
Carmacks	204	235	205	156	139	160	130	154	142	155	166	175	2,021
Carcross	87	85	83	78	65	85	84	82	94	84	76	84	988
Haines Junction	323	303	282	289	247	284	284	262	299	260	280	296	3,408
Teslin	188	159	170	134	126	148	134	125	150	128	167	155	1,784
Whitehorse	12,477	10,302	11,012	10,562	9,027	9,196	9,918	8,906	9,078	8,943	10,634	10,119	120,174
Ross River	123	106	116	111	86	84	79	82	75	84	96	113	1,155
Tagish	32	21	23	21	21	10	13	12	13	14	21	26	227
Marsh Lake	24	28	23	18	17	17	15	17	17	15	24	26	242
Deep Creek	6	6	5	4	2	2	3	2	2	3	3	4	41
Takhini River	3	3	3	3	3	2	1	1	2	2	3	3	29
Keno	22	14	23	19	14	4	4	4	5	7	10	18	146
Stewart Crossing	46	30	38	27	18	21	19	19	24	18	30	30	320
Beaver Creek	115	104	105	75	82	123	123	129	105	88	92	104	1,244
Destruction Bay	84	71	75	82	65	63	65	75	87	47	78	85	877
Pelly Crossing	95	84	86	73	62	67	51	54	65	61	79	72	849
Swift River	24	22	20	19	15	11	12	12	11	15	19	22	202
Lower Post BC	24	31	25	22	16	13	13	12	13	14	19	19	221
Upper Liard	23	18	18	19	17	22	25	24	27	26	20	20	260
Watson Lake	670	541	549	519	486	536	571	518	557	513	569	566	6,596
Old Crow	83	71	76	76	62	62	52	47	53	58	66	72	779
<b>TOTAL</b>	<b>14,654</b>	<b>12,234</b>	<b>12,938</b>	<b>12,308</b>	<b>10,571</b>	<b>10,911</b>	<b>11,594</b>	<b>10,536</b>	<b>10,820</b>	<b>10,536</b>	<b>12,452</b>	<b>12,007</b>	<b>141,564</b>

<u>COMMERCIAL</u>	<u>Jan-09</u>	<u>Feb-09</u>	<u>Mar-09</u>	<u>Apr-09</u>	<u>May-09</u>	<u>Jun-09</u>	<u>Jul-09</u>	<u>Aug-09</u>	<u>Sep-09</u>	<u>Oct-09</u>	<u>Nov-09</u>	<u>Dec-09</u>	<u>Total 2009</u>
Carmacks	207	235	205	156	139	160	130	154	142	155	166	175	2,024
Carcross	93	90	88	83	69	90	89	87	100	89	80	90	1,048
Haines Junction	326	305	285	291	248	286	286	264	301	262	282	298	3,434
Teslin	188	159	170	134	126	148	134	125	150	128	167	155	1,784
Whitehorse	12,552	10,388	11,091	10,610	9,019	9,185	9,909	8,891	9,107	8,965	10,674	10,156	120,548
Ross River	123	106	116	111	86	84	79	86	79	87	100	118	1,175
Tagish	32	21	23	21	21	10	13	12	13	14	21	26	227
Marsh Lake	24	28	23	18	17	17	15	17	17	15	24	26	242
Deep Creek	6	6	5	4	2	2	3	2	2	3	3	4	41
Takhini River	3	3	3	3	3	2	1	1	2	2	3	3	29
Keno	22	14	23	19	14	4	4	4	5	7	10	18	146
Stewart Crossing	46	32	38	27	18	21	19	19	24	18	30	30	322
Beaver Creek	118	108	110	77	84	125	125	131	107	90	94	106	1,274
Destruction Bay	84	71	75	82	65	63	65	75	87	47	78	85	877
Pelly Crossing	95	84	86	73	65	70	54	57	68	61	79	72	864
Swift River	24	22	20	19	15	11	12	12	11	15	19	22	202
Lower Post BC	24	31	25	22	16	13	13	12	13	14	19	19	221
Upper Liard	23	18	18	19	17	22	25	24	27	26	20	20	260
Watson Lake	682	554	562	532	497	547	583	529	569	524	583	576	6,738
Old Crow	83	71	76	76	62	62	52	47	53	58	66	72	779
<b>TOTAL</b>	<b>14,755</b>	<b>12,348</b>	<b>13,044</b>	<b>12,378</b>	<b>10,584</b>	<b>10,925</b>	<b>11,610</b>	<b>10,548</b>	<b>10,875</b>	<b>10,582</b>	<b>12,518</b>	<b>12,069</b>	<b>142,235</b>

COMMERCIAL

Total 2008    Total 2009

<b>(E)</b>	<b>306</b>	<b>329</b>	Forecast Change in Unbilled Energy(MWh)
<b>(F)=(D)+(E)</b>	<b>141,870</b>	<b>142,564</b>	Forecast Earned Energy (MWh)
<b>(G)=(F)/(B)</b>	<b>54.6</b>	<b>54.2</b>	MWh Sales Per Customer

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Undertaking: By Mr. James Grattan for Mr. Marriott

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Provide a calculation of Canada Winter Games Adjustment that results in a reduction of the Whitehorse normalized commercial average UPC from 68,054 kWh per customer in 2007 to 67,572 per customer.

**Response:**

	<u>Before Adjustment</u>	<u>After Adjustment</u>	<u>Difference</u>
Normalized 2007 Commercial Energy (MWh)	119,981	119,070	(911)
Customers	1,763.0	1,762.1	(0.9)
UPC kWh/Customer	68,054	67,572	(482)

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Undertaking: By Mr. Grattan to Mr. Marriott

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To explain where the remainder of the \$916,000 is shown in the Application. Include the two parts of the \$916,000 that were already mentioned and then account for the difference.

**Yukon Electrical Response:**

\$366,000	O&M Component per schedule 5.3
\$480,000	Capital Component per schedule 9.1
<u>\$ 70,000</u>	Timing of amounts owing to parent and affiliated corporations
\$916,000	(Included in CW-YECL-03(b) Attachment 1 page 2 of 3 on the balance sheet within amounts owing to parent and affiliated corporations)

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Undertaking: By Mr. Jerome Babyn for Mr. Marriott  
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Reconcile the Schedule and Job Class of Employees receiving the Community Skills Premium between the policy and the Yukon Electrical Collective Agreement.

Provide the number of employees within the job classes that receive the Community Skills Premium.

**Yukon Electrical Response:**

<u>Community Skills Premium</u> (paid out as 50% lump sums July and January)	%	# of Employees
All of Schedule 56 & Job Classes 586100-586701	10%	4
All of Schedule 54, 55 & Job Classes 585100-585800	16.25%	20

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Undertaking: By Babyn to Ms. Bentivegna

Pages 321 Lines 28

Provide actual FTEs vacant by position for 2006 to year-to-date September 2008.

**Yukon Electrical Response:**

Yukon Electrical, at the present time has only 1 vacancy, Journeyman Lineman position. All other positions have been filled.

<b><u>Vacant FTEs by Position</u></b>			<b>YTD- SEP</b>
<b>Position</b>	<b>Actual 2006</b>	<b>Actual 2007</b>	<b>Actual 2008</b>
Lineman	3.0	2.0	2.1
Corp Communications	0.2	0.7	
Diesel Operator	*0.2		
Operations Support			0.2
Field Service Representative			0.3
Warehouseman			0.3
Planned Maintenance & HS&E Coordinator			*0.2
	<u>3.4</u>	<u>2.7</u>	<u>3.1</u>

\* extended illness

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Undertaking: By Mr. Steinbach to Ms. Bentivegna

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Produce available statistics form our current billing system that would indicate meter reading inaccuracies.

**Yukon Electrical Response:**

There is one report currently generated, the RP180, which is a 'red flag' type of report which suggests possible meter reading inconsistencies based upon account history. All the reports are checked for irregularities in billing which may be acted upon. However there is no report which would give a clear statistic of meter reading accuracy.