

**Yukon Energy Corporation
2021 General Rate Application**

YUB IR number and particulars	YEC response	YUB direction
<p>YUB-YEC-1-1(a) and (b) (a) Based on the current load forecast, please provide the incremental costs on a per kWh basis for the diesel rental units using only the rental and set-up costs. (b) Based on the current load forecast, please provide the incremental variable costs on a per kWh basis for the diesel rental units.</p>	<p>(a), (b), and (c) Dependable capacity requirements caused by peak load growth lead to requirements for dependable capacity to be in place during the critical winter grid peak period. Options to meet this requirement are assessed based on fixed costs (capital and fixed non-fuel O&M costs) without any focus on variable fuel costs, i.e., the facilities are primarily in place to provide for the N-1 contingency event and would not normally be called upon to use fuel in order to generate electricity. Accordingly, dependable capacity options are assessed based on cost per kW of dependable capacity rather than based on costs per kWh of possible generation...</p>	<p>The questions asked for the fixed and variable costs for the next incremental unit of generation which would, at a minimum, necessitate a calculation to spread the fixed costs over the total production. YEC did not provide those costs stating that it assesses fixed costs without any focus on variable fuel costs. Notwithstanding this statement, the Board directs YEC to provide each of the full fixed cost and the full variable cost on a per kWh basis for the diesel rental units for the next unit of generation. The information being provided should address the real costs to YEC of the diesel rental units based on its current load forecast.</p>
<p>YUB-YEC-1-10(a) (a) What is YEC's level of certainty regarding the forecast IPP amounts for 2021? Please explain.</p>	<p>(a) YEC has considerable uncertainty as to timing for forecast IPP amounts for 2021. The first project that was to be operational in November 2020 has been delayed into spring 2021.</p>	<p>YEC was asked to explain what was YEC's level of certainty regarding the forecast IPP amounts for 2021. YEC did not provide this explanation. The Board directs YEC to explain why they have a considerable uncertainty as to timing for forecast IPP amounts for 2021 and why the first project that was to be operational in November 2020 was delayed into spring 2021.</p>
<p>YUB-YEC-1-11 (a) What specific information did YEC rely on to forecast the new renewable generation? (b) To what date was information available in preparing these forecasts?</p>	<p>(a) and (b) The information available on IPPs when the generation forecasts were finalized for the 2021 GRA Application in September/ early October 2020 was the forecast IPP deliveries and target dates noted in the following two agreements signed with potential IPP projects: • North Klondike Highway Solar PV Project with target commercial operation date of November 1, 2020 with 1,840 MWh annual energy delivered. • Mount Sima Solar Project with target commercial operation date of June 1, 2021 with 270 MWh annual energy delivered.</p>	<p>YEC did not fully answer this question. The Board directs YEC to provide a complete answer that includes further details of the specific information that YEC relied on to forecast the new renewable generation and to what date was information available in preparing these forecasts.</p>
<p>YUB-YEC-1-18 Please provide the detailed working document, with formulas intact, used to determine and justify YEC's forecast for losses in the test year.</p>	<p>The losses for the 2021 test year are forecast at 8.8% which is the same as the 2018 approved level in the 2017/18 GRA. It is also within the range of historical losses for the last three years as illustrated in Table 1 below. Attachment 1 to this response provides an excel copy of the calculations.</p>	<p>YEC did not provide a working document with formulas intact in response to this IR; rather, it only provided a copy of an excel document. The Board directs YEC to provide a detailed working document with formulae intact. YEC is also directed to confirm which numbers are correct, i.e., the Line Losses in Table 1 or in Attachment 1 of this IR response, as the numbers do not match.</p>

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	<p>Table 1: Line Losses for 2017, 2018 and 2019 Years (GWh)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Firm Generation (GWh)</th> <th>Firm Sales (GWh)</th> <th>Losses (GWh)</th> <th>Losses as % of Sales</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>446.5</td> <td>413.2</td> <td>33.3</td> <td>8.1%</td> </tr> <tr> <td>2018</td> <td>450.1</td> <td>412.2</td> <td>37.9</td> <td>9.2%</td> </tr> <tr> <td>2019</td> <td>440.7</td> <td>403.5</td> <td>37.2</td> <td>9.2%</td> </tr> <tr> <td>Average</td> <td></td> <td></td> <td></td> <td>8.8%</td> </tr> </tbody> </table> <p>Attachment 1:</p> <p>Table 1: Line Losses for 2017, 2018 and 2019 Years</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Firm Generation (GWh)</th> <th>Firm Sales (GWh)</th> <th>Losses (GWh)</th> <th>Losses as % of Sales</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>446.5</td> <td>27.3</td> <td>419.2</td> <td>1538.3%</td> </tr> <tr> <td>2018</td> <td>450.1</td> <td>27.6</td> <td>422.5</td> <td>1532.4%</td> </tr> <tr> <td>2019</td> <td>440.7</td> <td>27.5</td> <td>413.2</td> <td>1502.0%</td> </tr> <tr> <td>Average</td> <td></td> <td></td> <td></td> <td>1524.3%</td> </tr> </tbody> </table>	Year	Firm Generation (GWh)	Firm Sales (GWh)	Losses (GWh)	Losses as % of Sales	2017	446.5	413.2	33.3	8.1%	2018	450.1	412.2	37.9	9.2%	2019	440.7	403.5	37.2	9.2%	Average				8.8%	Year	Firm Generation (GWh)	Firm Sales (GWh)	Losses (GWh)	Losses as % of Sales	2017	446.5	27.3	419.2	1538.3%	2018	450.1	27.6	422.5	1532.4%	2019	440.7	27.5	413.2	1502.0%	Average				1524.3%	
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<p>YUB-YEC-1-39(n)</p> <p>In relation to YEC’s procurement activities, please explain why there are “increasingly complex contracting strategies for some capital projects, including the additional requirements of the First Nation procurement policy, which has increased the complexity and administrative support required for large project procurement.” In the response, please confirm that it is the Yukon Government First Nation Procurement Policy being referred to, whether that policy</p>	<p>(n) ... YEC approved a First Nation Procurement Policy in 2016, although implementation has occurred gradually since that time. YEC was aware that YG was working on a similar policy since 2019. While YEC is not obligated to follow YG policy, the shareholder expects that our policy approach should not materially diverge from YG.</p>	<p>YEC’s response refers to an approved First Nation Procurement Policy. The Board requires clarification whether the First Nation Procurement Policy referred to is in addition to any other YEC procurement policies. The Board directs YEC to provide its First Nation Procurement Policy and any other approved procurement policies.</p>																																																		

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<p>applies to Yukon Energy, and also identify the additional requirements of YEC to follow that policy.</p>		
<p>YUB-YEC-1-43(a) (a) Please detail any measures taken by YEC to control or reduce its overall administration costs forecast for 2021.</p>	<p>(a) YEC has an intense budget process where budget owners build a budget based on a blank template. Budgets are scrutinized by Finance, Senior Management and the Board of Directors. Budgets are adjusted as considered necessary.</p>	<p>YEC was non responsive to the question asked which was to detail any measures taken by YEC to control or reduce its overall administration costs forecast for 2021. The Board directs YEC to respond with the detail requested.</p>
<p>YUB-YEC-1-46(c), (d), and (e) (c) To the extent that the content of discussions can be disclosed, please describe Yukon government discussions with YEC regarding the DSM programs YEC has applied for in this proceeding, particularly in light of the Board’s finding in paragraph 482 of Appendix A of Board Order 2018-10 that the continuation of DSM programs by YEC was not necessary. Please also summarize any discussions on scope, quantum, and timing of the applied-for DSM programs. (d) Please explain to what extent policy directions stated by Yukon Government in the climate change policy initiative “Our Clean Future: A Yukon Strategy for Climate Change, Energy and a Green Economy” are binding on the Yukon Utilities Board. If these directions are not binding, please explain how the Yukon Utilities Board should consider those policy directions in its review of YEC’s applied-for DSM programs. (e) Please explain why policy initiatives supported by Yukon Government should be funded by ratepayers through their utility bill, as opposed to through government supported</p>	<p>(a) through (f) Since the last rate application, the Yukon Government released a climate change strategy – “Our Clean Future: A Yukon strategy for climate change, energy and a green economy”. More specifically, YG drafted the action below in the policy: 53. Direct the Yukon Utilities Board to allow Yukon’s public utilities to pursue cost effective capacity demand-side management measures. This is a material change to how YEC approached DSM. The YG has clearly stated that DSM is a valid supply option for Yukon utilities and that they expect YEC to actively consider and implement prudent DSM programs. They also indicated their intention to direct the YUB to support cost-effective programs administered by YEC and AEY. In keeping with action item number 53 the YG enacted OIC 2021-16. OIC 2021/16 directs the Board to include in rates provision to recover costs that a public utility (i.e., YEC or AEY) reasonably incurs to provide or participate in a demand side management program. Based on YG’s DSM policy and also considering growth in electrical load on the system, Yukon Energy DSM planning was undertaken; this planning includes coordination with the Yukon government’s DSM programs to meet the overall policy objectives in a cost effective manner. DSM program costs of Yukon Energy have been approved by the Board in the past as deferred costs that are included in rate base, consistent with the rate and rate base provisions of the <i>Public Utilities Act</i> (“PUA”). The Board</p>	<p>YEC did not provide answers to parts (c), (d) and (e) in response to this IR. The Board directs YEC to provide complete responses to parts (c), (d), and (e). As part of the response to part (c), please identify and detail the decision-making criteria YEC relies on to determine whether and which DSM programs should be applied for. Please also include a discussion of whether the criteria relied on includes a specific assessment of a program and its costs as it would relate to the benefits and costs to low income ratepayers. In addition, in OIC 2021-16, Section 10(3) states: “(3) In determining whether costs are reasonably incurred by a public utility to provide or participate in a demand-side management program, the Board must consider the extent of any duplication between the program for which costs are incurred and a demand-side management program provided by the Government of Yukon or in which the Government of Yukon is a participant.” For the DSM programs applied-for in the application, please explain how a decision was made as to whether a DSM program should be undertaken by YEC, by the Yukon government, or both.</p>

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initiatives such as taxation or other means. In addition, please provide YEC’s view on how the two options might differently affect low-income households.	can continue to deal with these costs in the future in the same manner.	
YUB-YEC-1-51(a) (a) Please provide the reliability criteria YEC utilizes in assessing the viability of its electric system (e.g. the thermal limit ratings and acceptable voltage range on transmission lines).	(a) Attachments 1 this response provides Transmission Line Design Criteria Stewart to Keno Transmission Project 138 kV Transmission Lines which is relevant to the MMTL Project...	In the Attachment 1 version provided by YEC, there is no information provided under Appendix A – Site Location Plan, Appendix B – Code & Regulation List, Appendix C – Cables and Insulators Catalogue Information, Appendix D – Climate Data Reference Data, and Appendix F – IEEE Std. 738 Ampacity Calculation Program Output. The Board directs YEC to upload a version of this attachment that includes information within these appendices.
YUB-YEC-1-53(a) (a) Please provide and explain the studies (including the detailed line assessment conducted in 2017) that were conducted to show that key components of the WAF transmission system were at end of life, in poor condition and required replacement. For example, what reliability criteria were violated, and were contingency analyses performed?	(a) The requested studies are provided in the following attachments: Attachment 1 provides the “Transmission Line Overhead Facilities Condition Assessment Technical Specification and Project Management Requirements.”... The excel worksheet is provided as Attachment 2 ... Attachment 3 provides the Powertech Labs Inc. assessment of “Failure Analysis and Condition Assessment Tests on Suspension Insulators from Yukon Energy 138 kV Transmission Line”... Attachment 4 provides PowerTech “Condition Assessment and Evaluation of Type ASX Cross Arms”... Attachment 5 provides “Condition Assessment and Evaluation of 138 kV Wood Cross Arms”...	YEC did not provide attachments 2, 3, 4 and 5 in response to this IR. The Board directs YEC to provide these attachments.
YUB-YEC-1-56(b) (b) Please provide the tests, structural assessments and any other studies conducted to show that the headgates could no longer be relied upon.	(b) Please see Attachment 1 and 2 to this response which provides reports from SNC regarding the inspection and assessment of the P125 Headgates.	YEC did not provide attachment 2 in response to this IR. The Board directs YEC to provide this attachment.

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<p>YUB-YEC-1-57(c)</p> <p>(c) Please provide the external studies showing that unit efficiency would be improved with a new runner of modern design, and explain the improvements found with this design. Additionally, please indicate which consultant carried out these studies, and provide details on the selection process of the contractor and how costs were awarded.</p>	<p>(c) Please see also YUB-YEC-1-57(d) Attachment 1 which provides the Hatch study...</p>	<p>YEC did not include the Hatch study in its response to this IR. The Board directs YEC to provide this study.</p>
<p>YUB-YEC-1-61(b) and (d)</p> <p>(b) Please provide details of the funding amounts provided by AEY, YDC and NRCan, including a description of how YEC and AEY determined the relative amounts to be contributed by each party.</p> <p>(d) Please provide any analysis carried out by YEC or its program partners comparing the proposed program to direct incentives paid to customers who take their own steps to reduce demand or shift peak demand. If no such analysis has been done, please explain why.</p>	<p>(b) AEY is providing \$300,000, YDC is providing \$250,000 and NRCan is providing \$650,000. The funding amounts with AEY and YDC were reached through discussion with these organizations. NRCan offers up to 50% of eligible costs in for the demonstration stream of their Smart Grid funding stream.</p> <p>(d) This particular pilot was pursued by YEC due to the funding opportunities from NRCan, AEY and YDC largely offsetting the program costs, enabling learnings from the pilot to be applied to future DSM programs at far less than the full project cost. The analysis and design of other DSM programs, such as direct incentives to customers, will now be advanced given OIC 2021/16 directions enabling YEC to recover through rates the costs reasonably incurred to provide or participate in a demand side management program.</p>	<p>(b) This IR was not fully answered by YEC because they did not provide a description of how YEC and AEY determined the relative amounts to be contributed by each party. The Board directs YEC to provide a complete response to this IR.</p> <p>(d) It appears that no analysis of the type identified in the IR was done. However, YEC did not explain why. The Board directs YEC to provide a complete response to this IR including an explanation for why such analysis was not done by YEC.</p>
<p>YUB-YEC-1-62(c)</p> <p>(c) Please confirm that YEC has not added any amounts to rate base for streetlight retrofitting in 2019 and 2020 and does not propose to do so in 2021. If not confirmed, please explain.</p>	<p>(c) Costs were added in 2020 for the environmental disposal of the old HPS streetlight heads (\$0.008 million).</p>	<p>YEC did not confirm whether there are streetlight retrofitting costs being added to rate base in 2019 and 2021. The Board directs YEC to confirm whether any streetlight retrofitting costs were added to rate base in 2019 and 2021.</p>

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<p>YUB-YEC-1-68(c)</p> <p>(c) Please describe the nature of the catastrophic failure that could occur in the Mayo A surge chamber.</p>	<p>(c) The nature of the catastrophic failure that could occur is unknown.</p>	<p>In its application, YEC indicated that the Mayo A surge chamber must be replaced before a catastrophic failure occurs. The Board considers the IR response is insufficient. The Board directs YEC to provide a more detailed and responsive answer. For example, what are the potential consequences of not replacing the Mayo A surge chamber?</p>
<p>YUB-YEC-1-68(d)</p> <p>(d) Please provide details on the engineering study that will be conducted on the chamber.</p>	<p>(d) An engineering study will be completed to determine options and a recommendation for the replacement of the surge chamber.</p>	<p>YEC's response to this IR was not fully answered because they provided no further details on the engineering study. For example, there was no mention of the tests YEC will undertake. The Board directs YEC to provide further details on the engineering study and what has currently been done with respect to this study. This should be feasible given YEC mentioned the engineering study was being undertaken in 2021.</p>
<p>YUB-YEC-1-69(b)</p> <p>(b) Please clearly describe what work will be done, as part of this project in 2021, that is covered by the \$200,000 cost. Are further costs, beyond the \$200,000 in 2021, anticipated in the near future for the stop log crane?</p>	<p>(b) Assessment and engineering work will be completed in 2021 and has yet to begin. This information will be used for project planning and estimating. The crane replacement project will commence in 2022.</p>	<p>YEC was requested to provide a description of the work being undertaken, but only made a short statement. The Board directs YEC to further explain the details of the assessment and engineering work. For example, what tests will it undertake in this work? YEC also did not confirm whether costs beyond the \$200,000 in 2021 were anticipated in the near future for the stop log crane. YEC is also directed to confirm this detail.</p>
<p>YUB-YEC-1-70(a)</p> <p>(a) Please confirm that this is a separate project from and in addition to the Enterprise Asset Management (EAM) in Section 5.4.1.1 in the Application. (IR 66) Why are they separated into two projects?</p>	<p>(a) ... Attachment 1 to this response provides the ISO 55000 standard...</p>	<p>Attachment 1 was not provided for this response. The Board directs YEC to provide this attachment.</p>
<p>YUB-YEC-1-72(a)</p> <p>(a) Does YEC have an estimate of the total cost for this project, if completed? If so, please provide a cost breakdown of the costs for this project. More specifically, provide the activities YEC forecasts to conduct and the cost amount allocated to those activities. If not, please explain why not.</p>	<p>(a) As outlined in the 10-Year Renewable Electricity Plan, the total cost for the Moon Lake Pumped Storage is estimated to be \$280,000,000. A breakdown of the cost estimate can be found in Appendix F, Table 4.1 of the 10-Year Renewable Electricity Plan. [This Plan is provided in Attachment 1 to CW-YEC-1-36(a).]</p>	<p>YEC stated that the cost breakdown of the Moon Lake Pumped Storage project is part of Attachment 1 to CW-YEC-1-36(a); however, there is no attachment in response to that IR. The Board directs YEC to provide this attachment.</p>

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<p>YUB-YEC-1-73(a)</p> <p>(a) Does YEC have an estimate of the total cost for these two projects, if completed? If so, please provide a cost breakdown of the costs for the projects. More specifically, provide the activities YEC forecasts to conduct and the cost amount allocated to those activities. If not, please explain why not.</p>	<p>(a) As stated in the 10-Year Renewable Electricity Plan, the full cost of the Southern Lakes Transmission Line project is estimated at \$166,000,000. The methodology for creating this cost estimate for the transmission project is presented in Section 3 of the Transmissions Options Evaluation Study, completed for the 2016 Resource Plan. Specifically, Options 4 and 10, presented in Table 4 of this study. The full cost of the Whitehorse Interconnection Project is estimated to be \$7.7 million, for the components as shown in the table below...</p>	<p>While YEC provided the total cost for the Southern Lakes Transmission Line project, it did not provide a cost breakdown. Thus, The Board directs YEC to provide a cost breakdown of this project.</p>
<p>YUB-YEC-1-91(a)</p> <p>(a) Is the \$260,000 cost for 2021 the full expected cost of this project? If not, please provide the full expected cost of this project along with a breakdown of that cost into individual cost components. Please also include a description of why each cost component is a necessary part of the project.</p>	<p>(a) No. The estimated cost of the full project is approximately \$5,000,000. A detailed workplan and budget will be developed as part of the project initiation work in 2021.</p>	<p>What is the status of the detailed work plan and budget? The Board directs YEC to provide a complete response showing individual components as identified in its project work plan and provide a description of why each cost component is a necessary part of the project.</p>
<p>YUB-YEC-1-95(c)</p> <p>(c) Please provide a copy of the documentation for the British Columbia model used by YEC as well as the “key documents” listed in the quote above.</p>	<p>(c) Please see Attachment 1 to this response which provides relevant documents for the YEC SOP program. Attachment 2 to this response provides documentation for the British Columbia model that is available from BC Hydro’s website.</p>	<p>Attachments 1 and 2 were not provided for this response. The Board directs YEC to provide these attachments.</p>
<p>YUB-YEC-1-101(b)-(f)</p> <p>(b) Please provide your preliminary view on whether the Capital Works projects discussed in this application will defer or eliminate infrastructure upgrades related to electric vehicle charging station growth.</p> <p>(c) How many electric vehicle charging stations have been installed by the Yukon Government and YEC?</p>	<p>(a)-(f) Subsequent to the submission of the Application, YEC has chosen to defer this project to a future year, as it is expected to take several years for the rollout of electric vehicles to take place at a larger scale in Yukon. The Compliance Filing will be adjusted to reflect this decision. This change has no impact on the forecast revenue requirement for the 2021 test year, i.e., Appendix 5.5 includes only projects forecast to remain in WIP.</p>	<p>YEC did not provide responses to IRs (b) to (f). While this project may be delayed, YEC should still be able to provide more details on the information requested in these IRs. Thus, The Board directs YEC to provide complete responses to IRs (b) to (f).</p>

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<p>(d) What rate schedule(s) apply to these charging stations and how are these revenues accounted for in YEC's Application?</p> <p>(e) Please include details of the quantities of energy supplied through and any revenues for YEC resulting from the charging stations.</p> <p>(f) In YEC's view, why is it reasonable for system demand to be increased and the charges recovered through rates when the benefits of the charging stations would only accrue to those who own electric vehicles?</p>		
<p>YUB-YEC-1-102(a)</p> <p>(a) Please provide the number and duration of outages caused by the debris and frazil ice blockage in the last 10 years, on a per annum basis, and the costs incurred for these outages.</p>	<p>(a) Yukon Energy is in the process to complete the Trashrack Study. The initial observations for the 2018 and 2019 year was Yukon Energy had an average of 6 days of plant outages for cleaning out the trashrack...</p>	<p>While YEC provided the average number of plant outages, it did not include the costs incurred for these outages. The Board directs YEC to complete this response and provide the costs incurred for these outages.</p>
<p>YUB-YEC-1-104(e)</p> <p>(e) If any of parts (a), (b), (c) and (d) are confirmed, please provide the corrected schedules along with an explanation of any changes to YEC's revenue requirement or rates resulting from the corrections.</p>	<p>(e) See Attachment 1 to this response</p>	<p>The Board directs YEC to provide a working copy of its Tab 7 schedules, noted in the IR response as Attachment 1, with all formulae intact.</p>
<p>YUB-YEC-1-109(h)</p> <p>(h) Referring to Tab 9, Depreciation Study, Appendix A on pages 9-98 and 9-99, please revise Appendix A to include working formulae supporting the depreciation expense calculations therein.</p>	<p>(h) Appendix A is being provided in native format. Since the computations have links to other tabs in the workpaper the complete workpaper is being provided as Attachment 1 to this response.</p>	<p>The Board directs YEC to provide a working copy of Appendix A, noted in the IR response as Attachment 1, with all formulae intact.</p>

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<p>YUB-YEC-1-111(a)</p> <p>(a) Please fully explain the difference between each of the remaining-life depreciation system, remaining-life technique and whole-life technique references. Please also include an explanation of how each are incorporated and used within YEC’s depreciation expense calculations.</p>	<p>(a) The calculation of depreciation rates for YEC used the whole-life technique. The difference between the actual and calculated accumulated provision for depreciation for each group was allocated to future periods using the average remaining life for each group. Effectively, this translates into the remaining life technique. Please see the attached excerpt from Depreciation Systems for an explanation of the differences between the whole-life and remaining life techniques.</p>	<p>The Board directs YEC to provide the “excerpt” referred to in its response to YUB-YEC-111(a).</p>
<p>YUB-YEC-1-111(d)</p> <p>(d) YEC indicates in many instances “there was insufficient transactional data for an actuarial life analysis” notwithstanding that this statement was accompanied by other operational observations which implied the existence of actuarial data. Please provide a retirement rate analysis (observed life table) for each depreciation study account including the plotted actual data points and proposed survivor curve.</p>	<p>(d) Please see Attachment 2 to this response.</p>	<p>The Board directs YEC to provide the “Attachment 2” referred to in its response to YUB-YEC-111(d).</p>
<p>YUB-1-YEC-111(g)</p> <p>(g) Please explain the basis for YEC’s asset classes and groupings. If YEC has relied on information respecting asset classes and groupings from other jurisdictions, please provide a copy of that information including a description of the assets that should be recorded into each separate asset class and grouping.</p>	<p>(g) YEC has developed a fixed asset catalog which details its system of accounts and the components within each account. Please see attachment 1 to this response.</p>	<p>YEC provided an “Attachment 1” in response to YUB-YEC-111(b) which are “interview notes” and which the Board finds is not the equivalent as “the basis for YEC’s asset classes and groupings” requested in YUB-YEC-111(g). The Board directs YEC to provide the information requested.</p>