

Yukon Utilities Board

Board Order 2025-06

Appendix A: Reasons for Decision

March 17, 2025

1. Introduction

1. On July 7, 2023, ATCO Electric Yukon (AEY) filed an application with the Yukon Utilities Board (Board), pursuant to the *Public Utilities Act* (PUA) and Order-in Council (OIC) 1995/90, as amended by OIC 2018/220 and OIC 2021/16, for approval of its forecast revenue requirements of \$60.992 million for 2023 and \$68.096 million for 2024 (Application). The revenue requirement amounts were subsequently updated during the proceeding.
2. On July 14, 2023, the Board issued Board Order 2023-13 providing notice of the Application and setting out the following process steps: intervener registration; an AEY procedural conference on the Application; two rounds of Information Requests (IRs) to AEY and AEY IR responses; filing of intervener evidence; an oral hearing; and written final and reply arguments. The oral hearing was held from November 27 to 30, 2023.
3. In Board Order 2023-14 (and the erratum to that Order), the Board granted intervener status to Yukon Energy Corporation (YEC), the Utilities Consumers' Group (UCG), John Maissan, Nathaniel Yee, Florian Boulais, the Yukon New Democratic Party (NDP) Caucus and the Yukon Conservation Society (YCS).
4. The Board issued Board Order 2024-01 on May 31, 2024. In Appendix A to Board Order 2024-01, Reasons for Decision, the Board determined that not all the forecast revenue requirements for the 2023-2024 test period were reasonable and consequently adjusted or denied specific components of the revenue requirement. Because the revenue requirement was not approved in full, AEY was directed to submit a compliance filing with respect to its 2023-2024 GRA within 30 days of the issuance of that Board Order.
5. UCG, Nathaniel Yee, and AEY filed costs claims for participation in the proceeding within the timelines specified in Section 3.1 of the Board's Scale of Costs.
6. The Board received comments from UCG on AEY's costs claim on July 12, 2024, within the timeline set out by the Board for comments.
7. 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.
8. After careful consideration, the Board has exercised its discretion and made the adjustments set out below based on the criteria set out in the Scale of Costs, Schedule 1 to the Board's Rules of Practice.
9. In addition, the Board has considered all relevant materials comprising the record of this proceeding, including the evidence and argument provided by each party.

2. Intervener costs

10. As noted above, UCG and Nathaniel Yee submitted costs claims.

2.1 UCG

11. UCG claimed costs for its regulatory consultant, Mr. Roger Rondeau. It claimed 107 hours for preparation, 40 hours for attendance, and 68.5 hours for argument and reply argument, for a total of 215.5 hours, at \$100.00 an hour.¹ As such, it claimed a total of \$21,550.00 for fees. UCG also claimed \$420.00 in disbursements.
12. In its costs claim, UCG submitted that Mr. Rondeau provided his services in a professional manner and was proficient. It added that Mr. Rondeau assisted UCG in making comprehensive submissions on behalf of its members who are residential and small business ratepayers.
13. Further, UCG noted that Mr. Rondeau has intervened or participated in most utility proceedings before the Board since 1993. It stated that the requested hourly rate of \$100.00 is well below the rates charged by professionals for the utilities and is based on the complexity of the proceeding and that Mr. Rondeau undertook this significant role without the assistance of legal counsel. UCG added that the scope of issues and the amount of evidence required numerous hours of work to ensure that arguments put forward to the Board were comprehensive and relevant. As UCG did not hire legal counsel, it submitted that the tasks carried out by Mr. Rondeau included review of the Application, preparation of information requests, review of information responses, attendance at the oral hearing, cross-examination of the AEY witness panels, and preparation of final argument and reply argument.
14. UCG concluded that its costs were reasonable and necessary to effectively participate in the proceeding. It stated that it acted responsibly and contributed to a better understanding of the issues to be decided by the Board. UCG noted that it was referenced several times in the decision on the application.

Costs awarded

15. The Board noted UCG's statement in its costs claim that it acquired "the services of Roger Rondeau as our regulatory consultant in this proceeding" and considered the services agreement between UCG and Mr. Rondeau, an invoice summary, and a detailed schedule for the time claimed for Mr. Rondeau. Mr. Rondeau's activities on behalf of UCG included the activities outlined in paragraph 12, above as well as a claim for review of the Application, attendance at AEY's procedural conference, preparing IRs, reviewing information responses and preparing argument. As well, Mr.

¹ The number of hours claimed for preparation, attendance, and argument and reply varied between the UCG cost claim dated June 29, 2024 and its Form 2. The above breakdown of the hours is taken from UCG cost claim.

Rondeau attended the oral hearing and cross-examined witness panels. Mr. Rondeau also claimed for preparation of the UCG cost claim.

16. In past cost awards on previous proceedings, the Board has considered UCG as an unrepresented intervener and awarded costs under section 4.3 of the *Scale of Costs*. However, given that UCG retained the services of Mr. Rondeau as a regulatory consultant, and submitted a services agreement, a description of the activity undertaken for UCG in relation to the proceeding, and the date the activity was undertaken, the Board has assessed UCG's costs claim under section 4.1 of the *Scale of Costs*. As the hourly rate claimed for Mr. Rondeau is below the rates for a consultant under paragraph 4.1 (b) of the *Scale of Costs*, the Board grants the hourly rate for Mr. Rondeau's consulting services service of \$100.00.
17. However, the Board is not persuaded that the full number of hours claimed by UCG for Mr. Rondeau are reasonable and should not be awarded as claimed for the following reasons. UCG claimed for Mr. Rondeau a total of 215.5 hours. Mr. Rondeau's contribution on behalf of UCG, on most issues, was of assistance and contributed to a better understanding of the issues before the Board. However, the Board found that submissions in respect of "increasing AEY's sales/revenue forecast by five per cent to consider growth patterns and the increase in electrification revenues" and that the Board decrease AEY's O&M costs by five per cent "to give AEY an incentive to establish efficiencies going forward" were unhelpful to the Board's determinations on these issues as the recommendations were not supported by evidence. As well, hours claimed for preparing a costs claim are disallowed as these are not helpful to the Board's determination on the issues in the proceeding. Further, the Board noted that 17 hours for research for and preparation of cross-examination questions and related materials for the public hearing, and 40 hours for attendance at the hearing, cross-examination, question development, and daily transcript review were claimed. The Board notes that Mr. Rondeau was present from November 27 to 29 inclusive. As noted in the transcript of the hearing for November 30, Mr. Rondeau was not in attendance on that date. The Board considers that there is duplication in the tasks listed for preparation of cross-examination and preparation during the hearing and that attendance cannot be claimed for November 30. Accordingly, pursuant to Section 6.1(b) of the *Scale of Costs*, the Board reduces the consultant fees claimed for Mr. Rondeau by 15 percent, resulting in an award of consulting fees of \$18,317.50.
18. UCG claimed \$420.00 for disbursements for lunches, mileage, Internet, and internal photocopying. The costs of \$140.00 claimed for Internet is not within the allowable disbursements. In addition, the claim for lunches was not accompanied by receipts. Therefore, the disbursements are reduced by \$210.00 and the Board awards \$210.00 in disbursements.
19. In summary, the Board awards costs to UCG as follows:

Consultant Fees	\$18,317.50
Disbursements	\$ <u>210.00</u>
Total costs awarded	\$ 18,527.50

2.2 Nathaniel Yee

20. Nathaniel Yee submitted a costs claim for 79.25 hours for preparation, argument, and reply argument at the hourly rate of \$45.00. This totalled \$3,566.25. He also claimed an attendance honorarium of \$400.00 for eight half-days of attendance at the hearing and no disbursements were claimed. Mr. Yee submitted that it was his fourth intervention before the Board, and he was gaining experience in public utility regulation. He added that he believes his ideas, approach, and attention to detail added value to the process.

Costs awarded

21. Nathaniel Yee’s costs claim is subject to Section 4.3 of the Scale of Costs for his participation as an unrepresented intervener at the hearing. In addition, because this is Mr. Yee’s second intervention in a general rate application before the Board, the Board finds that, exercising its discretion, an hourly rate of \$45.00 is reasonable. Mr. Yee’s participation primarily related to billing statements and the manner rates are set out on utility bills, modernization of the grid, and DSM and TOU programs. The Board finds that, for the most part, these issues provided assistance to the Board in reaching its determinations. Further, the hours claimed were reasonable for the tasks undertaken in the proceeding.
22. In summary, the Board awards costs to Nathaniel Yee as follows:

Fees for unrepresented intervener	\$3,566.25
Attendance honorarium	\$ <u>400.00</u>
Total costs awarded	\$3,966.25

3. Applicant Costs Claim- AEY

23. **AEY is claiming:**

Bennett Jones LLP (Fees and Disbursements)	\$158,337.54
Concentric Energy Advisors Inc. (Fees and Disbursements)	\$ 84,192.60
Concentric Energy (Fees and Disbursements)	\$ 51,180.00
ATCO Electric Yukon (Disbursements)	\$ <u>17,294.93</u>
Total costs claimed:	\$311,005.07

24. In its costs claim, AEY highlighted that, as part of the Application, it reviewed its historical forecast accuracy and forecast methodology. AEY also completed additional analyses to determine a forecast methodology that reflected the current

conditions in which the company operates, specifically addressing the sales impact of recent weather trends as well as the anomalous Usage Per Customer (UPC) trends during the pandemic and the reversal of those trends as the pandemic conditions were lifted. AEY added that it responded to six Board directions from Board Order 2017-01 and provided business cases. It stated that it had responded to 802 information requests.

25. AEY further submitted that the costs claimed are for:

- Preparation of the Application;
- Responding to Information Requests;
- Preparation for and attendance at the Hearing;
- Preparation of Final Argument and Reply Argument; and
- Legal support and guidance throughout the proceeding.

26. It added that the costs included in its costs claim are based on the following:

- Recovery rate hour for legal fees was based on the number of years at the bar;
- Professional Fees for the justification of the risk premium (Concentric Energy Advisors) were based on the number of years of experience of each consultant;
- Claims for meals for the procedural conference and the duration of the hearing and are in accordance with current Government of Yukon rates;
- Claims for accommodations for the procedural conference and the duration of the hearing are based on the allowable rates for accommodations;
- Airfare costs were incurred at economy rates; and
- Taxi and parking claims are for the procedural conference and the hearing.

Professional Fees: Bennett Jones

PROFESSIONAL FEES

	Years of Experience	Hourly Wage	Preparation		Attendance		Argument and Reply		Total Fees		GST	TOTAL
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
Bennett Jones												
Tim Myers	10	\$320.00	177.60	\$56,832.00	57.70	\$18,464.00	35.10	\$11,232.00	270.40	\$86,528.00		\$86,528.00
Erin Anderson	1	\$240.00	139.20	\$33,432.00	32.30	\$7,752.00	69.80	\$16,752.00	241.40	\$57,936.00		\$57,936.00
L. Smith	41	\$350.00	0.20	\$70.00		\$0.00		\$0.00	0.20	\$70.00		\$70.00
Nathan Green	0	\$240.00	7.80	\$1,872.00		\$0.00	6.9	\$1,656.00	14.70	\$3,528.00		\$3,528.00
Tim Myers – Travel	10	\$160.00	6.0	\$960.00	11.00	\$1,760.00		\$0.00	17.00	\$2,720.00		\$2,720.00
Erin Anderson - Travel	1	\$120.00	6.10	\$732.00	11.00	\$1,320		\$0.00	17.10	\$2,052.00		\$2,052.00
Total This Company			337.00	\$93,898.00	112.00	\$29,296.00	111.80	\$29,640.00	560.80	\$152,834.00	\$0.00	\$152,834.00

27. In conclusion, AEY submitted that it made every effort to conduct itself in the most cost-effective manner possible. The costs incurred were: reasonable; in line with the scope, nature and complexity of the proceeding; and in accordance with the Board's *Scale of Costs*.
28. AEY retained Bennett Jones LLP to represent it in this proceeding. The hourly fees and hours claimed for legal work are set out in the table below.
29. AEY claimed costs for consultants from Concentric Advisors, ULC (Concentric Advisors). It engaged Concentric Advisors to complete a full depreciation study for the Application. At the time of filing of the Application, the study was not complete and AEY subsequently filed the depreciation study. AEY submitted that the consultants from Concentric Advisors worked with AEY in the preparation of the Application, assisted in responding to the 119 depreciation-related information requests and in writing the depreciation-related sections for AEY's Argument and Reply Argument. AEY noted that Larry Kennedy attended the hearing as an expert witness on the depreciation panel. AEY added that Donna Bourne, Ryan Kennedy, and Nico Serpico were all actively involved in the preparation of the evidence filed with the Application and they assisted Larry Kennedy in preparing for the hearing and provided technical support in responding to information requests. The following hourly rates and fees were claimed for Concentric Advisors:

Professional Fees: Concentric Advisors

PROFESSIONAL FEES												
	Years of Experience	Hourly Wage	Preparation		Attendance		Argument and Reply		Total Fees		GST	TOTAL
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Total GST on Professional Fees	
Concentric Advisors												
Larry Kennedy	43	\$270.00	51.50	\$13,905.00	20.00	\$5,400.00	4.00	\$1,080.00	75.50	\$20,385.00		\$20,385.00
Donna Bourne	17	\$270.00	103.50	\$27,945.00		\$0.00	1.00	\$270.00	104.50	\$28,215.00		\$28,215.00
Ryan Kennedy	4	\$120.00	218.5	\$26,220.00		\$0.00	0.50	\$60.00	219.00	\$26,280.00		\$26,280.00
Nico Serpico	0	\$120.00	52.00	\$6,240.00		\$0.00		\$0.00	52.00	\$6,240.00		\$6,240.00
Marites Arsenaault	Support	\$45.00	11.00	\$495.00		\$0.00		\$0.00	11.00	\$495.00		\$495.00
Total This Company			436.50	\$74,805.00	20.00	\$5,400.00	5.50	\$1,410.00	462.00	\$81,615.00	\$0.00	\$81,615.00

30. In addition, AEY claimed costs for consultants from Concentric Energy Advisors Inc. (Concentric Energy) for preparing the part of its Application relating to justification of its risk premium, responding to the 92 ROE-related information requests, and assisting in writing the ROE-related sections of AEY's argument and reply argument. AEY noted that John Trogonoski and James Coyne attended the hearing virtually as expert witnesses on the Risk panel. AEY also included costs charged by Bryan Hu who was actively involved in the preparation of the evidence filed with the

Application. Mr. Hu assisted John Trogonoski in preparing for the hearing and provided technical support in responding to the IRs. The following hourly rates and fees were claimed for Concentric Energy:

Professional Fees: Concentric Energy

PROFESSIONAL FEES												
	Years of Experience	Hourly Wage	Preparation		Attendance		Argument and Reply		Total Fees		GST	TOTAL
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Total GST on Professional Fees	
Concentric Energy												
James Coyne	36	\$270.00	11.50	\$3,105.00	4.25	\$1,147.50	2.50	\$675.00	18.25	\$4,927.50		\$4,927.50
John Trogonoski	34	\$270.00	104.25	\$28,147.50	19.50	\$5,265.00	8.50	\$2,295.00	132.25	\$35,707.50		\$35,707.50
Bryan Hu	4	\$120.00	86.00	\$10,320.00		\$0.00		\$0.00	86.00	\$10,320.00		\$10,320.00
Jillian Barrie	Support	\$45.00	5.00	\$225.00		\$0.00		\$0.00	5.00	\$225.00		\$225.00
Total This Company			206.75	41,797.50	23.75	\$6,412.50	11.00	\$2,970.00	241.50	\$51,180.00	\$0.00	\$51,180.00

31. AEY also claimed the following disbursements:

Date: June 28, 2024

Disbursements Claimed (exclusive of GST)	Bennett Jones	Concentric Advisors	ATCO Electric Yukon	Name of Claimant	Total Disbursements
Airfare	1,793.53	1,612.25	4,048.75		7,454.53
Accommodation (maximum \$150/day)	2,912.00	832.00	5,156.00		8,900.00
Meals (maximum at GY rates)	668.41	24.35	1,704.38		2,397.14
Mileage (maximum at GY rates)					0.00
Taxi	118.40	109.00	193.30		420.70
Parking	11.20		220.96		232.16
Car rental					0.00
Transcripts					0.00
Postage					0.00
Courier/delivery					0.00
Telephone/long distance					0.00
Fax (\$1.00/page)					0.00
Internal photocopying (\$.10/copy)					0.00
External printing			2,112.43		2,112.43
Advertising			1,751.78		1,751.78
Venue Rental (for Procedural conference)			1,964.00		1,964.00
Office supplies - binders for board copies			143.33		143.33
Miscellaneous (please attach details)					0.00
TOTAL DISBURSEMENTS	5,503.54	2,577.60	17,294.93	0.00	25,376.07
Total GST on Disbursements					

32. The UCG stated the following concerns with the AEY costs claim:

- Disbursements claimed by AEY for accommodation of \$5,156.00 would result in “34 days of claims” for the four-day hearing at the maximum allowance of \$150.00 a day;
- Unsure whether travel time for legal counsel and consultants was charged at one half the hourly rate; and

- The hourly wages appear high and for many personnel and should be scrutinized.

Costs awarded

33. Regarding the legal fees claimed for Bennett Jones LLP, the fees are in accordance with the *Scale of Costs*, except for Nathan Green who has 0 years of experience. According to the section 4.1 (a) of the *Scale of Costs*, legal fees for articling students are set at \$140.00 an hour. The Board notes that Mr. Myers and Ms. Anderson charged a total of 329 hours for preparation, including travel. The Board reviewed the detailed invoices for professional services from Bennett Jones filed as part of the costs claim and considers that the number of hours claimed were not reasonable because there was overlap or duplication in the tasks undertaken by each counsel such as review of the draft Application, attendance at meetings, reviewing of expert reports, and information request responses. Further, both counsel prepared for and attended witness preparation sessions. The Board considers that the witnesses at the hearing for AEY were professionals or experts who participated in the drafting of the Application and information responses which obviates the need for in-depth witness hearing preparation including mock hearing questions. Further, there was duplication or overlap in the tasks relating to argument and reply. As well, given the number of hours claimed for Mr. Myers and Ms. Andersen, the Board considers that there was no need for the services of Mr. Green. As a result, the Board reduces the total legal fees claimed (\$152,834.00) for Bennett Jones by 20 percent, or \$30,566.80, for a total of \$122,267.20.
34. Regarding disbursements claimed for Bennett Jones in the amount of \$5,503.54, under section 4.2(b) of the *Scale of Costs*, personal expenses such as travel, accommodation, and meals can only be claimed for the oral hearing. As a result, the Board has reduced the accommodation claimed for Bennett Jones from \$2,912.00 to \$ 2,268.00 for 5 nights' accommodation for Mr. Myers and Ms. Anderson. The other disbursements claimed are reasonable and in accordance with the *Scale of Costs*. Consequently, the Board awards disbursements of \$4,859.54 for Bennett Jones.
35. As to the consultant fees claimed for Concentric Advisors, the Board reviewed the detailed invoices filed with the costs claim and finds that the 436.50 hours claimed for preparation are not reasonable for the following reasons. Concentric Advisors claimed for two senior consultants as well as two analysts. The Board reviewed the detailed invoices to determine the tasks undertaken by each of the consultants and analysts. The Board considers that the descriptions of the tasks undertaken, such as data assembly and review and work on the draft report development, appear to overlap or seem duplicative. The Board finds that the need for two consultants and analysts was not supported. In addition, the Board notes that the work of the consultants began in February of 2023, but that the depreciation study was not filed contemporaneously with the Application but later, which resulted in additional process steps. Further, updated information on depreciation was filed on October 30,

2023 to correct information in the depreciation study which resulted in additional work for the participants and the Board. As well, the need for witness preparation for an expert with many years of experience was not supported in the costs claim. Consequently, the Board reduces the preparation hours claimed for Concentric Advisors by 15 percent, for a total reduction of \$11,220.75 from \$74,805.00. The total fees claimed for Concentric Advisors was \$81,615.00. Due to the reduction in preparation fees, the Board awards fees for Concentric Advisors in the amount of \$70,394.25.

36. The Board finds that the disbursements claimed for Concentric Advisors, \$2,577.60, are within the *Scale of Costs* and awards this amount.
37. AEY also claimed consultant fees for Concentric Energy in respect of its engagement to determine whether a risk premium relative to the BCUC GCOC benchmark utility would be appropriate and, if so, what the applicable risk premium should be. The report was submitted as Attachment 8.1 to the Application. In Appendix A to Board Order 2024-01: Reasons for Decision, the Board made the following findings on the Concentric Energy report:

307. Further, the Board finds that the Concentric report provided in this Application is very similar to the Concentric Report filed in AEY's 2016-2017 GRA application. This was noted in an IR to AEY. The main difference between the two documents (Concentric Report 2016 versus Concentric Report 2023) is the approach on the magnitude of utility size in determining ROE in the 2023 Concentric Report. (footnote omitted)

...

309. Overall, the Board did not find the evidence provided by Concentric helpful in making its determinations on ROE matters. As noted above, the Board adopted the BCUC benchmark because it provides the most efficient means of addressing an inherently complex and costly matter. The Board considers that the Concentric Report is not in keeping with this objective. Although it focused on the risk premium requested above the BCUC benchmark, it added more complexity to this issue and did not result in an efficient and less costly process for this inherently complex issue. Further, large portions of the report discuss matters that Concentric itself states are immaterial to the overall risk assessment of AEY. Additionally, in the AEY 2016-2017 GRA, the Board made its views known regarding the comparators AEY provided in the 2016 Concentric Report. In the 2023 Concentric report, AEY provided a similar list of comparators to those in the 2016 Concentric report. When asked in the hearing about what new evidence contained in the 2023 Concentric report vis-à-vis the AEY 2016- 2017 GRA that would cause the Board to make a different determination, Concentric responded that "... in terms of new evidence, I'm not sure we have anything different than what we

had in the previous report.” and, “[w]e obviously recognize the board's prior decision on this, but we're hoping that they're willing to reconsider.” (footnotes omitted)

310. ... The Board finds that not using YEC as a comparator to AEY and not acknowledging prior Board determinations regarding the comparability of AEY and YEC is a material defect in the AEY/Concentric analysis.

...

314. ... The Concentric submission of the Kroll information was not of assistance to the Board as the risk premiums presented were hypothetical and not set by a regulator. For all these reasons, the Board places little or no weight on the 2023 Concentric report and AEY’s submission in relation to this report.

38. Given the above-noted findings, the Board finds that the Concentric Energy report did not contribute to a better understanding of the issues before the Board; rather it added unnecessary complexity to the issue. As a result, the Board reduces the consultant fees for Concentric Energy by 80 percent of \$51,180.00, for a total of \$10,236.00. No disbursements were claimed for Concentric Energy.
39. Respecting disbursements claimed by AEY, as previously noted, section 4.2 (b) of the *Scale of Costs* only allows travel, meals and accommodation expenses for the hearing and that receipts are required for these expenses. The Board has reviewed the receipts for airfare and notes that airfare receipts were provided for two AEY staff who were witnesses at the hearing. The Board awards disbursements for airfare in the amount of \$1,517.78. The other airfare costs claimed were either not supported by receipts or did not relate to an AEY employee who was a witness at the hearing. For accommodation, the Board considers that only five nights of accommodation were for purposes of the hearing. Further, accommodation disbursements are awarded for two AEY witnesses in the amount of \$2,709.00. As for meals claimed, the Board has reduced the amount claimed by \$367.31 as these meals were not for the purposes of the hearing. The Board finds that the other expenses claimed were within the *Scale of Costs* and awards those expenses. Accordingly, the Board awards AEY expenses in the amount of \$11,949.65.
40. In summary, the Board awards AEY the following costs

Bennett Jones LLP

Legal Fees	\$122,267.20
Disbursements	\$4,859.54

Concentric Advisors ULC

Consultant Fees	\$70,394.25
Disbursements	\$2,577.60

Concentric Energy Advisors Inc.	
Consultant Fees	\$10,236.00
Disbursements to AEY	
Disbursements	\$11,949.65
Total Costs Awarded	\$222,284.24

4. Government of Yukon costs – Yukon Utilities Board

41. The Board costs with respect to the Application are costs that more appropriately belong to the utility and ultimately the utility ratepayers rather than to the Yukon taxpayers. Therefore, all hearing-related costs of the Board are allowed as utility regulatory costs.

The Board directs an award of costs to Government of Yukon in the amount of \$404,457.33.

5. Total costs award

42. In summary, the following total costs are awarded:

Utilities Consumers' Group	\$ 18,527.50
Nathaniel Yee	\$ 3,966.25
ATCO Electric Yukon	\$222,284.24
Government of Yukon (Board costs)	\$404,457.33