

1 YUKON UTILITIES BOARD

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7 YUKON ENERGY BOARD

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9 2025-2027 GENERAL RATE APPLICATION

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17 P R O C E E D I N G S

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23 Volume 2

24 October 22, 2025

25 Whitehorse, Yukon

1 Proceedings taken at the Yukon Utilities Board, at
 2 Sternwheeler Hotel and Conference Centre, 201 Wood Street,
 3 Whitehorse, Yukon.

4 _____
 5 Volume 2

6 October 22, 2025

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1

2 (PROCEEDINGS COMMENCED AT 9:32 A.M.)

3 THE CLERK: Order. This hearing is
4 reconvened. Please be seated.

5 THE CHAIR: Good morning, everyone. Are we
6 all ready to proceed now?

7 MR. HERBERT: Madam Chair, I just have a couple
8 of housekeeping matters before we started.

9 THE CHAIR: Thank you.

10 MR. HERBERT: First of all, we've noted that the
11 deadline in the Board's process schedule for after the
12 hearing includes a deadline of November 20th for the
13 reply arguments, which is the same date that's
14 scheduled for the hearing of Mr. Yee's appeal from the
15 previous general rate application.

16 So we were going to propose to extend the deadline
17 for the reply arguments by a week until November 27th
18 to assist the parties who are involved in that appeal
19 hearing.

20 THE CHAIR: I think given the timing that
21 makes sense to me.

22 MR. HERBERT: Thank you.

23 And I also wanted to just alert the Board to the
24 fact that we have been working on preparing written
25 responses to the undertakings that are in the

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1 transcript. We're expecting to file those in writing
2 this afternoon.

3 In the meantime, however, there are a couple of
4 points arising from yesterday's testimony that require
5 correction, and I believe Mr. Epp is going to speak to
6 that now.

7 THE CHAIR: Okay. Thank you. We'll hear that
8 first before resuming questioning. Thank you.

9

10 C. MILNER, J. EPP, S. CUNHA, P. MURCHISON (For Yukon Energy
11 Corporation), previously affirmed.

12 A. MR. EPP: Thank you. So yesterday at pages
13 157 and 158 of the transcript, at the end of the day I
14 confirmed that -- whoops. Sorry, wrong statement.
15 Wrong correction.

16 With reference to yesterday's transcript, page 95,
17 lines 9 and 10, we noted that the net impact of adding
18 Whitehorse Power Centres 15 megawatt south centre
19 portion to the revenue requirement as 1.435 million.

20 However, we had corrected that in Exhibit 8,
21 page 3, and the correct number is 2.201 million. Also
22 the clarification is that in the response to
23 YUB-YEC-1-8A and B, we provided the details on how the
24 increased capacity shortfalls provided in response to
25 YUB-YEC-1-30B are addressed by the Whitehorse Power

1 Centre's project.

2 Secondly, with reference to yesterday's
3 transcript, page 141, lines 15 through 22,
4 Ms. Bentivegna asked: (as read)

5 "In looking at the table in the Aid to
6 Questioning Number 2, forecast overtime
7 costs divided by labour costs still
8 result in percents for 2025 to 2027
9 that are higher than the level approved
10 for 2021, 2023 and 2024; is that
11 correct?"

12 And I responded: (as read)

13 "That is correct."

14 However, looking at the Aid to Questioning Number 2, the
15 overtime percentages for 2027 is 4.5 percent, which is
16 lower compared to the 4.7 percent approved in 2023 and
17 4.72 percent approved in 2021.

18 So there's not really -- I wouldn't classify this
19 as a correction, but there is something I did just also
20 wanted to add.

21 So this is my first full GRA, and I'm going to make
22 some mistakes. Plus, I'm the type of person that would
23 rather get a question, think about it for a while, write
24 down my responses, think about it some more, redraft it,
25 then finalize it.

1 The process of an oral hearing where we have to
2 respond immediately is exactly opposite of my strengths.
3 I'm also the type of person who does not like conflict.
4 I'm a people-pleaser.

5 In the past, my understanding was the Board did not
6 want us to come in with a lot of updates and surprise the
7 Board with -- at the last minute. Therefore, I tried to
8 respect that and say that we were not asking to change
9 our application because I was thinking that would offend
10 you, but through the questioning we got yesterday, I feel
11 like you do want to base your decisions on the most
12 recent information.

13 When I gave my response at the end of yesterday at
14 pages 157 and 158 of the transcript that we were not
15 seeking no additional labour costs, it was because of
16 that reason, that I didn't want to surprise you with a
17 last minute change, but I'm learning that I think you do
18 want the most recent information as that is the best
19 information.

20 So in that case, I would have to correct my
21 response from yesterday and say that we are seeking
22 additional labour costs because that is the most recent
23 forecast.

24 To summarize, if the Board wants to use the most
25 recent information for its decisions, then we would like

1 both costs, increases and decreases to be reflected in
2 the revenue requirement. Now Ms. Bentivegna also made a
3 point that we had only made one paragraph to support the
4 \$1.4 million increase in labour.

5 However, I also spoke at length about the 2024
6 labour variance. The reason the 2025 explanation is so
7 short is because it is the same reason as 2024.
8 Furthermore, we know that this will occur in 2025 because
9 it has already occurred. We are \$650,000 over approved
10 overtime as of June 30th, 2025, and we now have an
11 updated water forecast showing our water situation is
12 even worse than last year. We have already started our
13 thermal usage this fall.

14 Therefore, we know you'll see additional overtime
15 in the remainder of 2025, and we know that this will
16 continue into the January to May months of 2026 because
17 there is no more water coming in. Since the water levels
18 are lower than last year and we had \$650,000 of
19 additional overtime in 2025 to June 30th, we can expect
20 greater than that in 2026. However, yes, we hope we can
21 find some reduction in 2026 overtime by the addition of
22 the FTEs in the operations department.

23 So in conclusion, I apologize for my shortcomings
24 and thank you for giving me the opportunity to express my
25 thoughts and I'm more open to more questions on the

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Questioned by Ms. Bentivegna

1 subject.

2 THE CHAIR: Thank you, Mr. Epp. I think
3 you're going to find that the Board will never be
4 offended by the latest correct information, although it
5 is reasonable for us as well to ask for it to be
6 delivered in a manner that allows us to consider it and
7 refer to it before the oral hearing, so thank you very
8 much for that, and I'll say nothing more about that,
9 and if we -- are you ready to proceed now,
10 Ms. Bentivegna?

11 MS. BENTIVEGNA: Yes, ma'am, Madam Chair, thank
12 you.

13 MS. BENTIVEGNA QUESTIONS THE PANEL:

14 Q. MS. BENTIVEGNA: So, Mr. Epp, your statement this
15 morning really segues or I will have my questions that
16 segue into your statement about updates and what the
17 revenue requirement that YEC is asking for, because
18 you -- I know you've corrected what you've said
19 yesterday about the 1.4 million labour costs, that they
20 are -- you are asking for them to be in the revenue
21 requirement, but right now on the record there are four
22 different documents that talk about updates and
23 changes, and so I want to go through them and then
24 certainly if you want to take it as a written
25 undertaking rather than do it on the fly, that's fine,

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Questioned by Ms. Bentivegna

1 because as I said there seems to be contradictory
2 statements, but there aren't the numbers attached to
3 say, you know, this -- you were asking for this or you
4 mentioned this in the Exhibit 4 and your IR responses,
5 but then in your opening statement it's different, you
6 know, appears to be different.

7 So if I can take you through the different
8 documents so that you can see that, yes, the Board
9 would like the most up-to-date information that you
10 have now as opposed to any type of compliance filing
11 because by that point the Board will have made its
12 decisions on your revenue requirement, so this is the
13 time to bring it forward, and as accurate as possible.

14 So first -- okay, so I'm going to refer to four
15 documents, just so you know, and then I'll give you the
16 specific references.

17 So Exhibit 4, the IR responses, the Exhibit 5,
18 which is the September 19th, 2025 cover letter to the
19 revised IR responses, Exhibit 3, which is the October
20 14th letter, and just to correct the record, it wasn't
21 the October 15th you mentioned. I assume you meant the
22 October 14th. And then that was about the updated
23 Yukon Energy information on the Wareham Dam spillway
24 project tunnel, and then Exhibit 8, which is the
25 opening statement.

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Questioned by Ms. Bentivegna

1 So now in Exhibit 4 there are two corrections
2 identified and six updates, updated forecasts,
3 identified, so and I'll read this to you so: (as read)

4 "As indicated in the IR responses,
5 Yukon Energy has noted some corrections
6 to the application that impact revenue
7 requirement including amortization
8 expense for Whitehorse and Mayo
9 relicencing projects YUB-YEC-1-50B and
10 application of the deemed
11 capitalization UCG-YEC-1-8A and C. The
12 application was submitted earlier in
13 the first test year than in the
14 previous filings, and it included an
15 additional forecast year, three years
16 instead of two.

17 The forecast presented in the
18 application remain the basis, primary
19 basis, for evaluation as they affect
20 the best available information at the
21 time of filing, however, in responding
22 to IRs, Yukon Energy has provided
23 updated information on the follow, and
24 that was brushing costs, insurance,
25 labour costs, thermal, consumables,

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1 mobile diesel rental costs, the
2 Whitehorse power expansion project, now
3 referred to as Whitehorse Power Centres
4 project, and the reference for -- each
5 of them has a reference for the IRs."

6 Now, and then it goes on to say that: (as read)

7 "The updated information is not
8 intended to constitute a revision to
9 the application but has been provided
10 to support a more timely and efficient
11 review and consideration by the Board."

12 And then Exhibit 5 identifies two corrections and six
13 updated forecasts, and the update for the Whitehorse
14 Power Centre project, and you'll see there that there's a
15 table with labour costs, so the -- it's in the
16 reference -- August 26th cover letter also identified
17 certain IRs that reflected updates to the information set
18 out in its application, and the updated forecast
19 increase -- the 2025 shortfall by 0.986 million, the 2026
20 shortfall by 2.118 million and the 2027 shortfall by 1.86
21 million. This increases the required rate by 1.44
22 percent, and you have a listing there.

23 And again, you say that it's not intended to
24 constitute a revision, but provided to support a more
25 timely efficient review.

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Questioned by Ms. Bentivegna

1 Then Exhibit 3, which is the October 14th letter,
2 you provide the update on the Wareham spillway tunnel,
3 and then in your opening statement you say that:
4 (as read)

5 "Adjustments will be required as a
6 result of correction updated
7 information provided in IR responses,
8 and its letters of September 19th and
9 October 14th."

10 Now, and then you go on to say: (as read)

11 "Yukon Energy's 2025-27 application
12 filed in May 25-6 approval of the
13 forecast revenue requirement of 1.392
14 million for 2025, 1.22.406 million for
15 2026 and 134.85 million for 2027."

16 But then you continue to say: (as read)

17 "Subject to adjustments that will
18 required as a result of corrected and
19 updated information provided
20 subsequently in Yukon Energy's
21 responses to information requests and
22 in its letters of December 19th and
23 October 24 -- October 14th, 2025."

24 And then also a footnote: (as read)

25 "As previously indicated, Yukon Energy

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1 will reflect these corrections and
2 updates and all required adjustments in
3 its compliance filing subject to
4 further direction of the Board."

5 Now, my question -- well, it's relatively straight
6 forward is what is the revenue requirement that YEC is
7 seeking for 2025, 2026 and 2027, considering the updates
8 and adjustments that you are making based on these
9 documents that you -- that I've just mentioned, rather
10 than going through all of them again?

11 So can you provide those -- the updated revenue
12 requirement and references to how it -- or what's
13 changed? So basically, the information that's contained
14 in the additional materials that were filed after your
15 application.

16 Is that clear or would you like me to elaborate?

17 **A. MR. EPP:** **I believe -- Madam Chair, I**
18 **believe that is crystal clear, and yes, so I think we**
19 **can prepare a revenue requirement number and the**
20 **calculations behind it that would show the original**
21 **application and the adjustments that we have referenced**
22 **through -- or that you have referenced today here too**
23 **in that to come up with a final revenue requirement.**
24 **Obviously subject to the decisions made by the Board**
25 **going forward.**

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1 Q. So then just to be clear, they will be what you were
2 asking, what it's updated to, what the basis for the
3 updated change numbers are and as well as -- so that
4 will be in some type of table, I would imagine, and
5 with supporting documentation, and if there's any Excel
6 spreadsheets, if they could also be with the cells
7 intact so the Board can look at it. Is that --

8 A. MR. EPP: Madam Chair, I think that would be
9 very helpful for the Board, so yes, we can do that.

10 Q. And in that, so what we were saying about the updates
11 and that, but the details for each correction or
12 update, so that again, it's clear where you started and
13 where you're ending up, so that that's what you're
14 asking for and with the details to support that?

15 A. MR. EPP: We will do that.

16 THE CHAIR: Excuse me, is that a new
17 undertaking?

18 MS. BENTIVEGNA: I believe it is. But the panel
19 can confirm.

20 A. MR. EPP: We will undertake to do that,
21 yes.

22 UNDERTAKING - TO PREPARE A REVENUE
23 REQUIREMENT NUMBER IN EXCEL AND THE
24 CALCULATIONS BEHIND IT THAT WOULD SHOW
25 THE ORIGINAL APPLICATION AND THE

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Questioned by Ms. Bentivegna

1 **ADJUSTMENTS THAT HAVE BEEN REFERENCED**

2 **TODAY**

3 Q. MS. BENTIVEGNA: So now then moving on to O&M
4 labour costs related to consultants. Now, I'm looking
5 at Exhibit 4, UCG-YEC-1-12, PDF pages 101, 102.
6 There's a list of all consultants by vendor with costs
7 for all of 2024 and half of 2025, so you'll see it
8 starts I think with Aasman Brand Communication Inc. and
9 goes on.

10 Now, looking at that response, including the table
11 identifying the resultant costs by vendor for all of
12 2022 and 2025, as I've just said, there are no totals
13 for each of the columns.

14 Can you provide the column totals that the
15 consultants' cost and subject you can check,
16 consultants' costs for total year 2024 roughly 14
17 million and for the half year for 2025 were roughly 4
18 million?

19 A. MR. EPP: Yes, we can provide totals from
20 those -- from that table.

21 Q. All right. So that's another undertaking or will you
22 do it now or?

23 A. MR. EPP: It will be an undertaking.

24 Q. All right. Thank you.

25 **UNDERTAKING - TO PROVIDE TOTALS FOR THE**

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Questioned by Ms. Bentivegna

1 **CONTRACTOR COSTS COLUMNS IN THE TABLE**
2 **AT EXHIBIT 4, UCG-YEC-1-12, PDF PAGES**
3 **101, 102**

4 Q. MS. BENTIVEGNA: Can you or would you have the
5 actual 2025 costs, the final -- sorry, it wouldn't be
6 the final, but it would be the costs to date of
7 contractors or September 30th if that's easier rather
8 than the half month, that has been spent, that YEC has
9 spent on consultants?

10 A. MR. EPP: Yes, we will undertake to also
11 provide the September 30th contractor expenses.

12 Q. Thank you.

13 **UNDERTAKING - TO PROVIDE THE**
14 **SEPTEMBER 30TH CONTRACTOR EXPENSES**

15 Q. MS. BENTIVEGNA: And then also the actual
16 information for the full year 2023 and 2024, so the
17 actual costs for the -- those two full years?

18 A. MR. EPP: Madam Chair, I think the 2024 is
19 already provided.

20 Q. All right. Then 2023?

21 A. MR. EPP: Yes.

22 Q. Thank you.

23 **UNDERTAKING - TO PROVIDE ACTUAL**
24 **CONTRACTOR COSTS FOR THE FULL YEAR 2023**

25 Q. MS. BENTIVEGNA: Now, looking at that Exhibit 4,

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1 the UCG-12-C at PDF page 102, YEC stated that it did
2 not have a forecast of consultant costs for 2026 and
3 2027 test years and listing names and amounts, but can
4 you provide the 2026/2027 forecast consultant costs in
5 any format that is without -- with or without
6 consultant names and amounts, just basically if you do
7 have a forecast as what your spending might be in those
8 two years on consultants?

9 A. MR. EPP: Madam Chair, that would be subject
10 to a great deal of assumption-making. For example, for
11 the costs we have in the application for '26 and '27,
12 we don't have contracts in place, we don't know the
13 work that's going to be done. We haven't done any
14 requests for proposals, got responses from things like
15 that.

16 So I wouldn't be able to provide anything that I
17 believe is meaningful for '26 and '27.

18 Q. Okay. Now, can you explain if consultants' costs are
19 allocated between maintenance and capital for forecast
20 purposes?

21 A. MR. EPP: They are not allocated.
22 Contractor costs are based on the type of work that is
23 to be performed, and if that work to be performed is
24 considered to be capital, it will be capital against
25 the appropriate project, or if it is not capital, then

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Questioned by Ms. Bentivegna

1 it will go against the appropriate O&M department.

2 Q. Now, for 2024, do you have a breakdown of what is
3 capital -- what has been allocated to -- I'll call it
4 allocated to capital and what is an O&M expense?

5 A. MR. EPP: Madam Chair, we could provide to
6 the best of our ability a breakdown of these costs, but
7 this would be timely. I mean, you can take a look at
8 the first example with Aasman in 2024 there was an
9 \$86,000 total represented here. That is likely 20
10 different invoices for 20 different projects, so we'd
11 have to go through each invoice and figure out whether
12 that was coded as capital or not.

13 So yes, it could be done. It would be very time
14 consuming.

15 Q. Rather than by project or by invoice, what the purpose
16 of my question was, was to know, like, how, and you
17 mentioned that you looked at whether there's capital
18 project that the work is attached to, and you put it
19 towards that or it's expensed against O&M or it becomes
20 an O&M expense, so it's more at that level, if you have
21 for 2024 how much expenditure, how much of the amounts
22 that's reflected for the costs for 2024, what
23 percentage or what portion of that would be capitalized
24 and what part of that has been expensed for 2024?

25 A. MR. EPP: Madam Chair, I'll have to ask our

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Questioned by Ms. Bentivegna

1 finance team to see if that type of information can be
2 prepared.

3 Q. Thank you.

4 UNDERTAKING - TO PROVIDE HOW MUCH
5 EXPENDITURE, HOW MUCH OF THE AMOUNTS
6 THAT'S REFLECTED FOR THE COSTS FOR
7 2024, WHAT PERCENTAGE OR WHAT PORTION
8 OF THAT WOULD BE CAPITALIZED AND WHAT
9 PART OF THAT HAS BEEN EXPENSED FOR 2024

10 Q. MS. BENTIVEGNA: Now, looking at, and we're still
11 dealing with consultants' costs, the application,
12 Exhibit 1-A at PDF page 72 and Table 3.9 at PDF 84, and
13 then there's two responses to YUB questions, so I'll --
14 as I go I'll give you those references.

15 So in response to Exhibit 4, YUB-YEC-1-43, PDF
16 page 223, which asked why certain administration costs
17 as shown in the application Table 3.9 at PDF page 84
18 were lower in 2024 compared to the 2027 forecast and
19 YEC stated that: (as read)

20 "Respecting regulatory affairs costs
21 that regulatory affairs expenses are
22 forecast to be lower in 2027 compared to
23 2024 approved costs as Yukon Energy has
24 shifted to performing these duties
25 internally rather than outsourcing to an

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1 external consultant."

2 And then in Exhibit 4, but this one was the response to a
3 UCG Question 12, which I mentioned, at page 101 there's
4 an alphabetical listing that talks about -- in the first
5 column is all of the 2024 and the second column is to
6 June 30th, 2020 -- sorry, 2025.

7 But the listing I'm looking at an Intergraph Canada
8 ULC InterGroup Consultants, Interlock Energy Limited, so
9 can you explain is regulatory affairs cross is referred
10 to in the response to YUB-43 at PDF 223 are those that
11 would have normally been incurred through InterGroup
12 Consultants Limited as shown in Exhibit 4, the UCG 12
13 response to number 12 on page 101 for 2024. I can go
14 through those references again if you'd like me to.

15 **A. MR. EPP:** So, Madam Chair, in YUB-YEC-1-43
16 question B was asking about administrative expenses as
17 shown in the application, and specifically the
18 regulatory affairs line item from that column.

19 The answer in -- that we gave is that these
20 regulatory affairs expenses are forecast to be lower in
21 2027 compared to 2024 approved. These are specific to
22 the regulatory affairs under the administration column.

23 So they represent only a small portion of the
24 costs that would be -- would have previously gone to,
25 say, InterGroup in that other table that you were

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Questioned by Ms. Bentivegna

1 referring to. The table that you were -- the second
2 table, which was -- yes, so this second table on
3 page 101, for example, for InterGroup would include all
4 the work that InterGroup has done for Yukon Energy on
5 all the projects whether capital or O&M, and so there's
6 multiple projects that I can think of, licensing
7 projects, this hearing, and -- yeah, so that's the
8 difference.

9 Q. So if I understand you correctly, you're saying your
10 response to the administration cost question was that
11 now the regulatory affairs is being done in-house,
12 however, in response to the UCG question, there's still
13 costs associated with InterGroup Consultants for
14 projects other than regulatory affairs? Is that
15 correct? For capital projects --

16 A. MR. EPP: Other than regulatory
17 administration --

18 Q. Okay.

19 A. MR. EPP: -- expenses.

20 Q. So then are either the YEC -- so is it either the YEC
21 or consultants costs for GRA support recovered through
22 the hearing cost reserve account, and that is really --
23 I'm trying to understand what you've said, that the
24 application and was prepared in-house and as IRs, but
25 I'm trying to understand what consultants' costs for

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1 this GRA application, what type and not necessarily the
2 magnitude, but what type of support costs will be
3 recovered from or will be requested in a hearing -- in
4 a costs -- sorry, in a costs application, and if
5 granted be placed in the hearing cost reserve account?

6 **A. MR. EPP:** Understood. So, Madam Chair,
7 costs related to this hearing, as directed by the Board
8 in previous hearings, go to our hearing reserve
9 account, so they are considered kind of cap -- they're
10 not part of that administrative expense line item that
11 I was referring to. They're in a different pot, more
12 of a capital pot.

13 Then they come to -- we go through the costs claim
14 process, and that's where the Board determines whether
15 those or how much of those costs are actually then
16 approved and amortized over the appropriate
17 amortization period.

18 But I guess to expand on that, I can confirm that,
19 yes, more of that process is also done internally. So
20 I mean you don't have the total costs for this hearing
21 yet, but you will see lower consultant costs in this
22 hearing as compared to previous hearings when our cost
23 claim comes in, assuming this process doesn't go too
24 far on.

25 **Q.** And for the hearing cost reserve account for these

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1 costs for the GRA, can you tell me where that's
2 reflected in your application, a PDF page reference?

3 A. MR. EPP: Sure. Just give me a couple
4 minutes to or at least a little bit of time.

5 Q. Sure.

6 A. MR. EPP: So, Madam Chair, the discussion of
7 hearing cost reserve is found in the application on PDF
8 page 96, starting on PDF page 96.

9 Q. Thank you. So then can you confirm and essentially
10 provide some substantiation that recent new hires have
11 resulted in less consultant costs and/or can you
12 undertake to provide us with additional evidence that a
13 specific FTE hire has resulted in less consultant
14 costs.

15 You've mentioned for regulatory, but are there
16 other areas where this has taken place?

17 A. MR. EPP: Madam Chair, sorry for the delay
18 there. If you're referring to specifically the
19 regulatory hearings, if you go up to page 97 in the
20 application and the very top line is of the table there
21 is YEC, and you can see that the more recent
22 applications, not the GRAs themselves but for example
23 the low water reserve fund there's actually zero cost
24 of -- that has been claimed by Yukon Energy, so
25 therefore we had zero consultant costs for those

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Questioned by Ms. Bentivegna

1 **applications.**

2 Q. And how is that tied into a new hire? Or was it tied
3 to a new hire?

4 A. MR. EPP: That is directly result of the
5 hiring the manager of regulatory that we've previously
6 described.

7 Q. All right. And there are any other -- generally, not
8 just regulatory costs, are there any other areas you
9 can point me to where there's a link between a new hire
10 and reduction in consultant costs?

11 A. MR. EPP: Yes, and others can jump in if
12 they want because I'm doing all the talking, but
13 yesterday I think I spent actually a couple minutes
14 referring to six or seven different examples of exactly
15 that, and I would rather not repeat them today, but
16 they were all listed yesterday with the position and
17 the dollar savings estimated, so there's a lot already
18 on the record, unless anyone else wants to jump in with
19 more examples.

20 Q. Well, if you wouldn't mind going through that again,
21 because I think yesterday you mentioned, you know, we
22 were talking about the FTEs, but now I want to look at
23 it through the lens of the consultant -- if reducing
24 consultants costs, that's the juxtaposition I'd like
25 you to look at it from.

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Questioned by Ms. Bentivegna

1 A. MR. EPP: So we've already talked about the
2 manager of regulatory. In 2023 the engineering
3 department hired a senior project manager capital
4 projects, a junior project manager EIT civil and a
5 project manager.

6 This department had previously relied heavily on
7 contractors, but much of that work has now been brought
8 in-house. Prior to adding a second position with the
9 people and culture department, most recruitment
10 activities were outsourced to a third party, bringing
11 recruitment in-house has saved the company
12 approximately \$85,000 annually. Now, you might go to
13 the recruitment costs Table 3.9 and note that they
14 haven't gone down, but they would be even higher, had
15 we not hired this person.

16 New staff in the operations department performed
17 work that would have otherwise been done by
18 outsourcing, and that includes as I said yesterday a
19 savings of \$95,000 in two months, and that specifically
20 refers to an LNG shutdown project of 77,000 and some --
21 other operating and maintenance procedures of 18,000.

22 The -- so those are sort of the specific examples
23 I gave yesterday on some employee additions that have
24 resulted in reduced employee -- reduced contractor
25 costs.

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Questioned by Ms. Bentivegna

1 A. MS. CUNHA: Madam Chair, may I just ask for a
2 point of clarification in order to best support the
3 panel here.

4 Is the line of questioning about 2023 and '24
5 hires or would it be helpful for the Board to also have
6 similar information for the proposed 2025, '26 and '27
7 hires as well?

8 Q. It was helpful for the '23 and '24 years because I have
9 some specific questions on the test years and FTE
10 additions.

11 THE CHAIR: But just to clarify,
12 Ms. Bentivegna, you're not asking for it for the other
13 years, which was the offer I thought.

14 MS. BENTIVEGNA: Not with this -- not with that
15 question, but I will be moving on to --

16 THE CHAIR: Okay.

17 MS. BENTIVEGNA: -- in additional questions to
18 addressing Ms. Cunha's comment, point of clarification.

19 A. MS. CUNHA: Great. Thanks for the clarity.

20 Q. MS. BENTIVEGNA: So now in reviewing Exhibit 1-A,
21 which is the application, Appendix 3.2, employee
22 complement addition justifications for several
23 positions requested, there was a direct reference to
24 how the positions either currently relied on or would
25 reduce the reliance on the use of consultants.

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1 For example, if you look at -- in Appendix 3.2 the
2 employee complement justification, so the 2025 resource
3 planner, that's at PDF page 119 and 119, 20, the
4 training coordinator. 127, the infrastructure
5 coordinator in 2026 as well, apprentice powerline
6 technician and 137, the 2026 electrical engineer.

7 Now, as I was saying, I was coming up to the kinds
8 of -- now addressing the test years. And the question
9 being, again, how is these -- the addition of these
10 proposed positions going to reduce the dependence on
11 consultants and confirmation from -- and I'm seeking
12 confirmation from YEC that despite hiring additional
13 FTEs in the last test period, there's been no reduction
14 in labour and overtime costs, and only -- sorry, in
15 labour and overtime costs.

16 So that's what I'm looking for is what in the test
17 years you're asking for these additional positions, and
18 if you can explain how this is going to reduce or you
19 intend that it reduces YEC's dependence on consultants?
20 That's the first part of the question.

21 And then the second part is, and seeing that in
22 the last test period it has not reduced labour and
23 overtime costs, so two parts.

24 **A. MR. MILNER:** **Madam Chair, Chris Milner, Yukon**
25 **Energy. I'll start with the second part because I**

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1 think the line of questioning makes a very strong
2 assumption that workload stays flat. I think we've
3 been crystal clear throughout this hearing and
4 throughout our application that workload is not staying
5 flat, in fact we're scrambling to keep up with
6 workload.

7 So when we're making decisions to add FTEs, we're
8 looking at specific areas that require support and that
9 we have a horizon for long-term investment in terms of
10 long-term support and if we balance that against the
11 short-term nature or the sort of rapid responsibility
12 of contract for us to do more shorter term, more
13 intensive work, whether it be unplanned maintenance
14 emergency-type work.

15 So I just wanted to set the tone for how this
16 question gets answered, because it's a difficult
17 question to answer when you're looking for a linear
18 cause and effect, add more staff; spend less time on
19 contractors. We're going to add more staff and likely
20 have to spend more money on contractors in general
21 terms just because the workload itself is increasing at
22 a rate that needs to be considered as well in this line
23 of questioning.

24 So I think Stephanie has details around the test
25 years that we can provide to provide greater context to

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Questioned by Ms. Bentivegna

1 that, but certainly looking at this from a very, sort
2 of -- in a linear way without looking at actual
3 workload, increasing is a difficult starting place to
4 provide you with the kind of information you're looking
5 for.

6 And I think it's important that we emphasize that
7 this is a big challenge for us in terms of how we more
8 efficiently make a decision between, do we add an FTE
9 or is that work better served by contractors, and it's
10 a question that's being asked regularly across the
11 organization as we try to manage the different types of
12 work that's happening right now.

13 So hopefully that provides some general context.
14 And I'll pass it over to Stephanie for more details on
15 the test years.

16 A. MS. CUNHA: Thanks, Mr. Milner.

17 It might be helpful for myself to provide our
18 analysis of each of the positions in '25 and '26 and to
19 highlight the ones that we have determined would help
20 reduce overtime and contractors. I think it might be
21 helpful for me to run off the list first and then we
22 can answer any specific questions about a specific role
23 that the Board might have.

24 But we did the analysis, and when we look at the
25 proposed positions for the test year of 2025, the

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1 electrical technologist will help us reduce overtime
2 and reduce contractors. The supervisor of OT and
3 automation will help us reduce both overtime and
4 contractors. The maintenance engineer for electrical
5 and the maintenance engineer for mechanical will help
6 us reduce both overtime and contractors.

7 The SEC operator and coach will help us reduce
8 overtime. The financial analyst operations positions
9 will help us to reduce overtime. The resource planner
10 and the training coordinator will help us reduce
11 contractors. The casual plant operators, we will be
12 reducing overtime.

13 Speaking to the positions proposed for 2026, the
14 northern maintenance electrician will help us reduce
15 both overtime and contractors. The manager of
16 warehouse will help us reduce contractors. The
17 apprentice mechanics, plant operators will help us
18 reduce overtime. The permitting and monitoring
19 coordinator will help us reduce contractors.

20 The people and cultural general list will help us
21 both reduce overtime and contractors. The
22 infrastructure coordinator will help us reduce
23 contractors. The electrical engineer will help us both
24 reduce overtime and contractors. The junior drafts
25 person, contractors will be reduced. The project

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1 coordinator will help us reduce overtime and
2 contractors.

3 As it's proposed for the additions of 2027, the
4 electrical job planner, the corporate administrative
5 assistant and the T and D engineer in training will
6 help us both reduce overtime and contractors. And the
7 director of business services will help us do the same
8 in reducing overtime and reducing contractors.

9 Thank you. Happy to answer any questions about a
10 specific role at this time.

11 A. MR. EPP: Madam Chair, if I could just even
12 expand on the answers provided by Ms. Cunha and
13 Mr. Milner, we have more work to do on our to-do list
14 than we can actually get done. Even with contractors
15 we aren't going to get done the amount of work that we
16 would like to. We have to prioritize our work.

17 If Paul could give you the number of work orders
18 outstanding in asset management. Our engineering
19 department itself, they have provided a projection of
20 the estimated hours of work required, which is 18,000.
21 The sum of hours if you take all the employees is
22 12,000.

23 So there is constant backlog of work to be done,
24 so you will see rising costs until the work gets done.

25 Q. Ms. Cunha, you mentioned the different positions and

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1 the -- how some will reduce consultants' costs and
2 overtime and in some cases just overtime, and I was
3 wondering if YEC has done any analysis as to the
4 magnitude of reduction that it expects in those type of
5 costs, aside from additional work, but when looking at
6 adding these positions, what did you look at or what
7 magnitude?

8 So for example, did you think that it would reduce
9 it by, you know, overall 10 percent of consultants'
10 costs, 20 percent? Just to give us an idea of why YEC
11 has decided to add FTEs as opposed to continuing with
12 contractors or with overtime hours.

13 **A. MS. CUNHA:** Yeah, absolutely. You know, when
14 we looked at the positions that have been proposed, we
15 looked at real life examples, so for example, the
16 electrical technologist, when we have a project and we
17 require to have this contractor come on work on the
18 project, there are instances that we could be spending
19 hundreds of thousands of dollars in two to three months
20 on work.

21 So for us knowing that that type of work is work
22 that we're going to have for the foreseeable future,
23 the fact that we can have a cost savings of employing a
24 staff in the short-term within four months rather than
25 paying a contractor who would have to come repeatedly

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1 to do that type of work, is the type of analysis at a
2 high level that is done when we can have these gains as
3 well as to find the opportunity to have that
4 specialized skill set here in the organization rather
5 than relying on contractors that, you know, come and
6 go, is certainly one of the things that we look at.

7 Q. And so just to follow up, is there any type of
8 financial savings in total? I'm not asking for, you
9 know, broken down by position, that YEC is expecting if
10 these FTEs were approved? What type of -- or what
11 magnitude of savings would -- could the Board expect to
12 see in the next GRA when it comes to avoided costs for
13 overtime and consultants in relation to the type of
14 work that these positions do?

15 A. MS. CUNHA: Madam Chair, we'd be happy to take
16 that as an undertaking to provide a more specific type
17 of number, but I do want to stress for the Board is
18 that, you know, when we look at the type of work that's
19 coming and the return on investment that we can get,
20 when we can have a full-time employee available to do
21 that type of work at a fraction of a cost that it might
22 be for a contractor to do on an annual basis, those are
23 the types of decisions and thought processes that we
24 consider when we're making these types of decisions.

25 Q. Thank you. Now, in Exhibit 1-A, the application, at

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Questioned by Ms. Bentivegna

1 PDF page 73, YEC discusses YEC's split of labour
2 between capital and maintenance costs as being based on
3 best estimates for each employee's time to perform
4 their job functions.

5 Is that -- am I stating that correctly?

6 **A. MR. EPP: Madam Chair, can the specific line**
7 **be referenced?**

8 Q. Yes. I was looking at line 26 and then on to the next
9 page, so in addition to factors affecting labour listed
10 above, the capital and maintenance forecast allocations
11 also impact forecast labour expenses Yukon Energy
12 estimates percentage of time each position will spend
13 on capital and noncapital works.

14 This assessment is based on past experience as
15 well as expectations of -- for the coming year, so
16 that's where -- and then it goes on, on that page 73,
17 that that's what I'm referring to.

18 **A. MR. EPP: So I think you're looking at then**
19 **page 74 as opposed to 73?**

20 Q. In my notes I have 72 and 73, but I'll -- where ever on
21 the range of those pages that YEC discusses the -- how
22 it estimates employee time between capital and
23 maintenance costs?

24 **A. MR. EPP: So Madam Chair, yes, each budget**
25 **owner takes a look at their employees and on an**

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1 individual basis looks at the work performed and
2 determines best estimate of capital and noncapital work
3 as well as overtime relating to each portion expected.

4 Q. All right. And then if I can take you to Exhibit 4,
5 your response to YUB-39A at PDF page 209 in lines 1 to
6 4: (as read)

7 "YEC further clarified that it does not
8 propose a capital to maintenance
9 allocation but that the percentages is
10 simply a resulting statistic that's
11 based on a detailed labour budgeting
12 exercise."

13 Is my understanding of those statements correct?

14 A. MR. EPP: Yes, that is correct. And to
15 clarify why we sort of worded it this way is, in the
16 past it seemed like the Board was thinking, oh, we
17 should have an 80 percent or 20 percent ratio, and
18 that's what we set, but it's not that.

19 We actually -- like we said, we go the other way,
20 we build the budget up from an employee, and the result
21 is a percent that is 21 percent. It's not that we say
22 let's have a target of 21 percent and then allocate
23 employees that way.

24 Q. Then can you confirm that it's a forecast that's built
25 into the revenue requirement? So that you're saying --

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1 I understand what you've said about the percentages,
2 that it's not exactly what -- that the percentages are
3 only information purposes, but you're building into
4 your -- these forecasts of how it would be allocated
5 between maintenance and capital into revenue
6 requirement. Is that correct?

7 **A. MR. EPP:** It's correct that we do it on an
8 **employee-by-employee basis and then it builds up into**
9 **the total numbers.**

10 **Q.** And is that based on a forecast or past experience?
11 That's what I'm trying to understand.

12 **A. MR. EPP:** I'd say it's a combination of
13 **both. It's a forecast, yes, but the budget owner who**
14 **sets the forecast will likely take into account**
15 **history.**

16 **Q.** All right. Thank you.

17 Now, going to Exhibit 4, YUB response YEC's
18 response to YUB 43 at PDF page 220, there's a table
19 there that details YEC's board of director costs into
20 categories. So you'll see the table.

21 Now, looking at the last row of information headed
22 "Yukon University Research Grant," can you provide me
23 with more detail for that expense item, and
24 specifically how these costs are necessary for the
25 purpose of providing utility service to YEC's

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1 ratepayers?

2 A. MS. CUNHA: The contribution that's being
3 noted from the board of directors is a contribution
4 that is paid to the Yukon University research hub on
5 energy, Dr. Ross's specific group. This is a division
6 of the university that conducts specific research on
7 behalf of the electricity system for the entire north.

8 Some of the most recent examples of how this is
9 directly assisted the utilities here in the Yukon is
10 that Dr. Ross and his team have provided and done
11 research on the impact of EVs and distributed energy
12 resources on the electricity grid. They also do
13 research on a number of different of how to integrate
14 solar and wind and other intermittent renewables into
15 the power system.

16 There are a number of examples that we can
17 certainly bring forward, but the core purpose of this
18 research group is to assess the current demands on the
19 electricity system, the upcoming trends, and to share
20 information with industry and government in a
21 nonpartisan, unbiased way, to help the north be able to
22 provide reliable and affordable electricity to its
23 customers.

24 Q. And so then if you can summarize, what would be the
25 benefit to ratepayers?

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1 A. MS. CUNHA: That Dr. Ross and his team of
2 students are doing the work, one set of work that
3 benefits, in our case here in the Yukon both ATCO
4 Electric Yukon and Yukon Energy. So instead of both
5 utilities having to do independent work, we have a
6 nonpartisan third party research group that is doing it
7 on behalf of both.

8 Q. Thank you. Now, a couple of rows a little higher in
9 that table, if you can just explain what's entailed in
10 each of the categories identified as CEO evaluation and
11 director evaluation?

12 There's costs there, so we'd like more detail
13 about what those costs entail.

14 A. MR. MILNER: Madam Chair, Chris Milner, Yukon
15 Energy. So those specific line items are related to
16 the evaluation of the CEO, which is the Board's
17 employee, and so you'll see them on a -- they're in
18 there annually as the costs related to that. The
19 director evaluation is the actual board itself, the
20 evaluation costs and the recommendations for moving
21 forward.

22 Q. And who would be conducting these evaluations? Is this
23 like a contractor or -- and the need for them? Again,
24 looking at the -- are they necessary for the purpose of
25 providing utility service, so that if these costs

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1 are -- should be through the revenue requirement to
2 ratepayers, then I guess if you can just explain who
3 does that and the cost attached to it and the need for
4 them?

5 **A. MR. MILNER:** **Madam Chair, Chris Milner again.**
6 **So the work is delivered by usually a third-party**
7 **consultant. I think in all cases it's a third-party**
8 **consultant for both the evaluation and the director**
9 **evaluation.**

10 I mean, it's a standard part of a -- of making
11 sure that both the Board and the CEO are meeting
12 expectations and performing according to their role,
13 and I think that's critical to supporting a -- the
14 provision of electricity in the Yukon.

15 **Q.** Thank you.

16 Now, if you can look at Table 3.9 the application,
17 so and that would be at PDF page 84 and 85. So and
18 that's specific to information systems, and so there's
19 a table there, 3.9, and I'm -- what I'm interested in
20 is the customer accounting line and information systems
21 line.

22 So those costs and their forecasts within YEC's
23 overall administration function is shown in Table 3.9.
24 Now, first, looking at the costs category of
25 information systems, I'd like to better understand the

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1 change between 2024 approved costs of 1.441 million and
2 the 2025 forecast of 1.715 million, which is an
3 increase of 0.274 million, so if you could just first
4 address that, that increase of why such an increase is
5 forecast?

6 A. MS. CUNHA: Madam Chair, Stephanie Cunha.
7 Mr. Epp was helping me by identifying that we did
8 answer some of these questions, so some information is
9 available to the Board on page 85 of that same exhibit,
10 but certainly happy to speak to the specific increase
11 of just under \$300,000 in the information systems
12 category of that.

13 The reason is for two main reasons: one is
14 two-thirds of that is due to increases in CRTC
15 regulated costs for Northwestel, so as you can imagine
16 a key part of our IT costs are the connections and the
17 communications hubs between our Whitehorse headquarters
18 and all of the different plants and communities and
19 facilities that we serve and that we own.

20 As part of that, we pay, so that way if there is
21 an issue, Northwestel has mandatory response times to
22 us, so we pay a fee each year, so that way when there's
23 a problem and we call Northwestel, there's mandated
24 services that they have to respond to. That allows us
25 to provide quick and reliable service to customers if

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1 in case that communication link is down.

2 There was a \$200,000 increase in those costs and
3 those costs were regulated by the CRTC and therefore
4 passed on through Northwestel to us.

5 The other third of that increase comes from
6 additional cost from having additional staff and
7 additional software that's required for us to be
8 completing the work that is necessary, both from a per
9 head perspective as well as the complexity of our
10 business and the different types of software and
11 applications that are required to operate the business.

12 Q. So then we've talked about the 274,000 increase in
13 forecast, but I'm trying to understand then on PDF page
14 85 as well, the application identifies an increase of
15 365,000 offset by some savings, and can you confirm
16 that each of the infrastructure data circuit and
17 back-up internet communications. You've mentioned
18 software licensing costs are now forecast each to be
19 555,000 per year.

20 I'm just trying to understand the -- in relation
21 to your answer to my first question, these additional
22 300 -- or what seems to be 365,000 for -- identified
23 for these different areas of information systems.

24 Or am I -- I guess I'm trying to understand, is it
25 just the 274,000 we're talking about or is it in

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1 addition then there's another 365,000?

2 If it's helpful, I mean, what I'm looking for is
3 confirmation and an explanation if each of the
4 infrastructure, data circuit and back-up internet
5 communication and software licensing costs are forecast
6 to each be 555,000 per year for the test years?

7 **A. MR. EPP:** **Madam Chair, the net change to the**
8 **information systems department is 275,000. It consists**
9 **of multiple accounts that go up and down, of which**
10 **Ms. Cunha has mentioned the most -- the largest**
11 **components of, but the net result is 275.**

12 **Q.** So again, just to be clear, then it's not a forecast
13 for each of the years to be -- or are you saying it's
14 555,000 each year then for each of the test years, and
15 then we add in the 274,000?

16 I'm just trying to understand, like, how the two
17 numbers relate.

18 **A. MR. EPP:** **The forecast for software**
19 **licensing fees in 2025 only is 555,000.**

20 **Q.** Okay. And what about the other two test years?

21 **A. MR. EPP:** **Madam Chair, I believe for the**
22 **most part the budgets -- the forecasts for the test**
23 **years, 2026 and 2027, for information systems for the**
24 **most part has an inflationary increase of 2 percent.**

25 **Q.** Thank you. But I guess would -- if I focus in on

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1 the -- each of the infrastructure, data circuit, and
2 back-up internet communications, are those costs now
3 forecast to each be 555,000 per year?

4 I'm trying to focus in on what those specific
5 costs for those items, infrastructure, data circuit,
6 and back-up internet communication?

7 **A. MR. EPP:** **Madam Chair, without going into**
8 **the specific -- looking into the details of it, 555,000**
9 **for software licensing and 555,000 for infrastructure**
10 **data, et cetera, that are in 2025.**

11 **In 2026 those amounts would be increased by 2**
12 **percent and another 2 percent in 2027.**

13 **Q.** Thank you. Now, looking at your response to YUB-43A in
14 Exhibit 4, if you look at the bottom of PDF page 221
15 and then the top of PDF page 222, in the part A
16 response, which asks why customer accounting costs in
17 2023 and 2024 were lower than approved, YEC stated:
18 (as read)

19 "Customer accounting actual costs were
20 lower in 2023 than approved for the
21 same period because the 2023-approved
22 amount assumed a large cost to
23 implement the new customer billing
24 system, which did not occur."

25 And then for 2024 you state that: (as read)

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1 "They were lower than expected costs
2 for the new customer billing system,
3 less travel performed than expected by
4 supervisor and a vacancy of the
5 metre-reading position resulted in less
6 travel costs."

7 And then in part B on PDF page 222, YEC states: (as read)

8 "Customer accounting expenses are
9 forecast to be lower in '27 compared to
10 2024 approved cost as Yukon Energy has
11 locked in a service agreement with a
12 new billing system that is less than
13 previously estimated."

14 Now then, can you confirm that the large cost to
15 implementing the new customer billing system which did
16 not occur in 2023 did take place in 2024 and is included
17 in the 2024 actual costs?

18 **A. MS. CUNHA:** **Stephanie Cunha with Yukon Energy.**
19 **So I will be specific that there was -- we use -- Yukon**
20 **Energy uses for efficiency purposes and for in the best**
21 **interest of not duplicating costs with ATCO Electric**
22 **Yukon is that we use ATCO Electric Yukon's billing**
23 **system. This allows for cost efficiencies and for that**
24 **ratepayers are paying for one billing system rather**
25 **than two. As I believe was provided in evidence in**

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1 previous years is ATCO Electric Yukon had a new billing
2 system, which was implemented in the summer of 2023.

3 As part of that, there were both capital costs as
4 well as expense, operational costs, that Yukon Energy
5 expected to incur. So we would expect to incur some
6 capital costs, which are included in the '23/'24
7 projects lists.

8 The O&M costs specific to that project where there
9 was an enormous amount of review of customer accounts,
10 billing systems, before you make the migration from an
11 old billing system to a new, we knew that we were going
12 to have spend time and contractor costs to review all
13 of the different accounts to make sure that there was
14 appropriate reconciliation. That was what was budgeted
15 for 2023. We were able to do that at a lower cost than
16 expected, so that is what is referred to as the savings
17 in 2023.

18 Q. So then are you saying that then it wasn't the costs
19 that you were able to do it at a lower cost in 2023 did
20 not move into 2024? Like, basically there wasn't a
21 slip because you weren't able to do the work in 2023 --
22 do the work in the sense of the migration and that.

23 If I understand you correctly you said you did all
24 that, but it was just at a lower cost than you had
25 forecast, and the 2024 did not encompass the 20 -- what

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1 was forecast for 2023. You did all the work for 2023
2 and 2024 is just what 2024 is forecast. Am I reading
3 that correctly or understanding you correctly?

4 **A. MS. CUNHA:** **That is correct. And maybe to**
5 **provide clarity as was referred to as line items 1 and**
6 **2 of Exhibit 4, 222, where we refer to lower than**
7 **approved costs in 2024 for the new customer billing**
8 **system, so as you can imagine, with the new billing**
9 **system came contract negotiations for the ongoing**
10 **annual subscription fee that Yukon Energy pays ATCO for**
11 **the ability to use that billing system, and that price**
12 **that we were able to negotiate with ATCO Electric Yukon**
13 **was lower than we initially anticipated, so that speaks**
14 **to the 2024 savings that are referred to in line items**
15 **1 and 2.**

16 **Q.** So then the lower costs for 2024 then relate to the new
17 contract at a lower rate as opposed to the cost -- the
18 ongoing cost saving from '23. Is that correct?

19 **A. MS. CUNHA:** **That is correct.**

20 **Q.** Thank you. Now then, why is it then that the forecast
21 costs for 2025 aren't lower than the 2024 actual costs?
22 What's driving the increase between 2024 actual costs
23 and 2025 forecast costs, seeing that you just said that
24 you have now an agreement for the billing system?

25 **A. MS. CUNHA:** **For sure. So the billing system**

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1 is only one aspect of the customer accounting line
2 item. That line item also includes the costs that we
3 incur for our metre reader to travel to the different
4 communities that we directly serve as a distribution
5 company for their per diems, as well as for
6 accommodation costs when they are in those communities.
7 So you can imagine that reading metres in Mayo takes
8 more than a single day, so the metre reader has to
9 incur costs for that.

10 The reason why those costs specific to metre
11 reading were lower in 2024 is that we had unexpected --
12 an unexpected illness of our metre reader which led to
13 several months where -- a couple months where they were
14 unable to read the metres and therefore saved in
15 travel, as well as there was an unexpected departure of
16 that position later that year, which also reduced
17 travel costs.

18 Q. Thank you.

19 THE CHAIR: Ms. Bentivegna, in terms of your
20 line of questioning, would it make sense to take a
21 break here?

22 MS. BENTIVEGNA: Yes, Madam Chair.

23 THE CHAIR: Thank you. We'll take a break.

24 THE CLERK: Order. This hearing will stand
25 adjourned for 20 minutes.

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1 (ADJOURNMENT)

2 THE CLERK: Order. This hearing is
3 reconvened. Please be seated.

4 THE CHAIR: Ms. Bentivegna, are you ready to
5 recommence?

6 MS. BENTIVEGNA: Yes, I am. Thank you,
7 Madam Chair.

8 Q. MS. BENTIVEGNA: So this question goes to
9 information that was provided by YEC on September 29th,
10 2025, regarding the Rider F Quarter 2, 2025 quarterly
11 report, and you'll note that that's Exhibit 7 and 7-A.

12 Now, in this report, the utility stated because
13 it's both YEC and AEY, the FPVA Rider F account balance
14 is 5 million owing from customers, exceeding the plus
15 or minus 200,000 -- or 0.200 million threshold set by
16 the Board.

17 However, the FPVA balance is impacted by the fact
18 that the fuel price variance for 2025 for YEC are
19 calculated using the last approved fuel prices and
20 efficiencies from the 2023/'24 GRA while the current
21 2025/'27 GRA with the '25, '26, '27 test years are
22 still under review by the Board.

23 About 4.4 million out of the 5.1 million is 2025
24 fuel variance it says for YEC. And then the utility's
25 provided a table, which is Exhibit 7-A, and there's

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1 notes there too, and referring back to the Appendix A
2 in order, Board Order, 2011-15 at PDF page 16, the
3 Board stated: (as read)

4 "To mitigate the Board's concerns
5 regarding swings in the balance of the
6 DFPVA the Board directs the company as
7 follows: when the balance in the DFPVA
8 approaches the 200,000 threshold, the
9 companies must inform the Board and
10 interested parties of the company's
11 intention to implement a Rider F rate
12 change to address the outstanding
13 balance."

14 Now, my first question is, if you can explain why the
15 balance in the DFPVA at the end of 2024 was not dispensed
16 in accordance with the direction, that direction in Board
17 Order 2011-15.

18 A. MR. EPP: So, Madam Chair, the last Rider F
19 change was on April 1st, 2025, when it was changed to 0
20 cents per kilowatt hour. Since then there has been no
21 Rider F, and based on our forecasts -- or then we
22 basically submitted our general rate application, and
23 knowing that there's going to be changes resulting from
24 the Rider F and the request for new fuel prices, until
25 we know what the approved fuel prices are going to be,

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1 we've considered it appropriate to not do any rider
2 until that updated balance was known, which won't be
3 known until after your decision letting us know what
4 the approved fuel prices are starting January 1st,
5 2025.

6 Q. Thank you.

7 Can YEC provide a breakdown of the DFPVA balance,
8 the 5 million, that accrues -- the part that accrues to
9 YEC. Like, do you have a breakdown of what accrues to
10 YEC and what accrues to AEY?

11 A. MR. EPP: Madam Chair, the response to that
12 question is in Exhibit 7-A.

13 Q. And what would that -- sorry, and what would that be?

14 A. MR. EPP: Can you have Exhibit 7-A brought
15 up on the screen.

16 Of the \$5 million balance of June 30th, 2025, the
17 amount owing to YEC was 5.163 million based on the
18 unapproved rates for 2025.

19 Q. Thank you. Now, is there an effect from this balance
20 in the DFPVA on YEC's working capital calculations?

21 A. MR. EPP: Madam Chair, no.

22 Q. Thank you. And then my last question on this, is so
23 this morning we mentioned this under -- or you
24 undertook to provide updates and with the changes to
25 revenue requirement and due to changes in projects.

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1 Now, could you also include in that undertaking
2 what the incremental effect on customer rates, if all
3 things being equal, YEC is to collect 5 million balance
4 in the FPVA during the test period?

5 A. MR. EPP: Madam Chair, if we assumed
6 approval of the fuel prices as YEC has submitted, the
7 change in the low water -- or in this Rider F balance
8 would go from the 5 million down to 1.9 million.

9 Q. And what would -- or if -- as I said, if you want to
10 provide it as part of the written undertaking, what
11 would the impact be of that balance, the 1.5 on
12 customer bills? That's what I'm looking for.

13 A. MR. EPP: Madam Chair, we can provide. It
14 would be based on how the directive is to treat the
15 balance at the end of this proceeding, whether it is
16 assumed to be part of the true-up or is there a
17 directive to not include it as part of the true-up and
18 include it as a separate Rider F going forward.

19 So those are the options that can be done.

20 Q. Certainly. If you could provide those, that would be
21 very helpful.

22 UNDERTAKING - TO ADVISE WHAT THE
23 INCREMENTAL EFFECT ON CUSTOMER BILLS,
24 IF ALL THINGS BEING EQUAL, AND YEC IS
25 TO COLLECT THE \$1.5 MILLION BALANCE IN

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1 **THE FPVA DURING THE TEST PERIOD**

2 Q. MS. BENTIVEGNA: And that would be -- can be unless
3 you want this as a new undertaking, that can be part of
4 the previous undertaking on updating the revenue
5 requirements?

6 A. MR. EPP: Madam Chair, I think we would
7 provide separate undertaking responses.

8 Q. Sorry, Mr. Epp, I didn't hear that last part?

9 A. MR. EPP: We would provide separate
10 undertaking responses to fully answer the question --

11 Q. All right.

12 A. MR. EPP: -- clearly.

13 Q. MS. BENTIVEGNA: Thank you.

14 Now, moving back to O&M costs, now I'm looking at
15 the SCADA in Exhibit 4, the response to YUB-42D at PDF
16 page 217. YEC was asked: (as read)

17 "With respect to SCADA communication
18 costs, please explain the lower
19 2023/'24 actual costs compared to the
20 '23/'24 approved costs."

21 And that was D, and then in E: (as read)

22 "What justification can YEC provide for
23 the 2025/'27 forecast SCADA
24 communication costs given the
25 significantly lower actual 2023/'24

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1 costs as compared to the '23/'24

2 approved costs."

3 And at PDF page 219, YEC stated in response to those two
4 questions: (as read)

5 "Yukon Energy has invested in

6 communication assets such as fiber,

7 thereby reducing payments to third

8 parties such as Northwestel and other

9 satellite services. The 2025/'27

10 forecasts are consistent with the '24

11 actual results."

12 So can you tell us when YEC became aware of its intended
13 investment in communications such as fiber?

14 **A. MR. EPP:** Madam Chair, I would say we have
15 an ongoing assessment of that every year.

16 **Q.** So then is there a business case for this capital
17 investment where the expected benefits in terms of
18 reduced O&M costs such as the ones achieved by YEC and
19 related to SCADA communication costs?

20 **A. MR. EPP:** Madam Chair, there would have been
21 a business case internally. I don't know offhand
22 whether the cost of that capital project exceeded the
23 threshold and therefore was provided as part of the
24 detailed application.

25 I would assume it would have been less than the

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1 \$400,000, so there was no detail provided and I don't
2 know which year it was in offhand either.

3 Q. So then if I understand you correctly, there was no
4 project identified in a GRA as such or business case in
5 support of it where there were forecasts included and
6 any benefits in terms of reduced O&M costs in YEC's
7 forecast revenue requirement?

8 A. MR. EPP: No, I would not say that. We
9 would have to look into the previous applications and
10 this application to see what has been prepared.

11 Q. So then, Mr. Epp, can you undertake to find us where in
12 the previous GRA that was discussed and what the
13 justification for this ongoing investment are
14 referenced?

15 A. MR. EPP: Yes, we can, and just to be clear,
16 when we say "ongoing investment," there are different
17 sections that are analyzed for whether fiber is
18 appropriate to add, so there may have been multiple
19 situations on this in the past.

20 Q. Okay. Thank you.

21 UNDERTAKING - TO PROVIDE WHERE IN THE
22 PREVIOUS GRA DISCUSSED PROJECTS
23 IDENTIFIED OR BUSINESS CASE IN SUPPORT
24 OF WHERE THERE WERE FORECASTS INCLUDED
25 AND ANY BENEFITS IN TERMS OF REDUCED

1 O&M COSTS IN YEC'S FORECAST REVENUE

2 REQUIREMENT

3 Q. MS. BENTIVEGNA: Now, in terms of the '23/'24, it
4 appears that YEC recovered its approved O&M SCADA cost
5 in the amount of 334,000 through rates, while incurring
6 less than \$160,000 in costs; is that correct?

7 A. MR. EPP: Madam Chair, I will say that that
8 is correct, yes, and that is specific for that one
9 specific line item, and we recognize that some actuals
10 will be higher than forecast, and others lower.

11 Our approach is to manage these differences across
12 the organization, balancing averages -- overages of
13 savings to meet our overall financial targets. This
14 reflects responsible financial stewardship and ensures
15 ratepayer interests are protected.

16 And just as a -- yes, we can pick on one line
17 item, but when you look at the overall results, if you
18 look at Yukon Energy's return on equity for the past 10
19 years, five of those 10 years we have met or exceeded
20 the approved ROE and five of the years we have been
21 under the ROE.

22 So overall we are meeting the financial targets,
23 and yes, there's going to be variances each year, but
24 overall, we are really in line with what is proposed in
25 the applications.

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Questioned by Ms. Bentivegna

1 Q. Now, can you think of any capital projects in the
2 current 2025/'27 GRA where reduction to O&M costs are
3 expected to be realized but have not been forecast or
4 reflected within YEC's revenue requirement?

5 A. MR. EPP: I think I followed your question,
6 and we see a reduction in our 2025 expenses, for
7 example, in insurance. Lower than what we had
8 submitted in the application because of after the
9 application was submitted, we had our annual renewal
10 package completed and retendered and resulted in a
11 higher premium, but that resulted in lower than
12 expected expenses in that revenue requirement.

13 So our application for insurance is showing an
14 amount where we now forecast the insurance cost to be
15 less than that. What you -- what you also don't see
16 though is there's a bigger picture there, and we now
17 have a really high insurance deductible. We've gone
18 from 1 million to 5 million, and to mitigate the risks
19 going forward, we have four specific projects that I
20 can think of that I know of that we have commenced in
21 2025 so that our insurance claims in the future are
22 less, and those four projects are not included in the
23 application.

24 Q. But in relation to capital projects, is there any that
25 you can think of where there might be a reduction in

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Questioned by Ms. Bentivegna

1 O&M costs but that haven't been forecast or reflected
2 in the YEC revenue requirements?

3 So I'm focusing on capital projects.

4 A. MR. EPP: I'm just looking in my notes to
5 find those -- but those are -- the four capital
6 projects I mentioned are resulting in lower expenses,
7 and they are not in the application.

8 Q. I just -- I thought I heard that you were talking about
9 those four projects in reduction to insurance expenses
10 going forward, but I'm thinking capital projects that
11 you have in your revenue requirement for the test
12 years.

13 Can you foresee any reduction in O&M costs?

14 A. MR. EPP: Madam Chair, one example that I
15 can think of offhand of capital project that we have in
16 our application is our hazard tree or danger tree
17 capital project. With the implementation of that, we
18 should see less outages in the future, which would
19 result in as -- with all else being equal, which should
20 result in less operational costs to deal with those
21 outages.

22 Q. Now, can you confirm or tell me if there's been any
23 type of efficiencies experienced related to PAMMS
24 project and whether those efficiencies have been
25 reflected in the current 2025/'27 GRA, so I'm thinking,

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1 for example, Appendix 6.1 in YEC's application seems to
2 indicate that there have been some progress but don't
3 have the data yet.

4 Any efficiencies -- so data yet on any
5 efficiencies from PAMMS, but I'm wondering if you
6 have -- if you can tell me whether any type of
7 efficiencies have been experienced resulting or related
8 to the PAMMS project, and if so, why or why not?

9 **A. MR. MILNER:** Madam Chair, Paul Murchison. As
10 we continue to advance PAMMS, and I would refer to it
11 as our overall asset management program, I would say
12 what we are -- the way we're moving is to continuing to
13 have a better understanding of the investments that we
14 need to make within Yukon Energy, and in -- there's a
15 tandem -- we can see differences in our capital plan
16 now than previous GRA where we have numerous projects
17 directly derived from asset management plans that we
18 have within YEC.

19 So the protection and control work, there is a
20 number of line items there that are work being derived
21 from our asset management plans within our asset
22 management system.

23 Additionally when you look at how we're advancing
24 our transmission line program, that's reusing
25 additional data through our testing tree program to

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Questioned by Ms. Bentivegna

1 inform pole replacements beyond just, you know, the
2 age-based categorization but actually condition, pole
3 condition to help inform and prioritize pole
4 replacements within our transmission system.

5 Also within the -- sorry, if you look at the
6 operational side of the business, getting more data on
7 work orders and we're having work orders within our
8 system and that's within the enterprise asset
9 management system. It certainly helped -- by helping
10 us by better understand the work that needs to be done
11 and tracking that. You know, there was a discussion
12 earlier today, and when we look at sort of the backlog
13 of work within enterprise asset management, we
14 currently have about 16,000 of hours of work backlogged
15 within EAM.

16 So it is difficult, I think at this stage to
17 provide say a number of what the benefits are, but I
18 this think you're seeing benefits from our program
19 coming into this submission and the information that we
20 have informing the work that we're doing from both a
21 capital perspective and an O&M perspective.

22 Within our asset management program additionally
23 I'd like to sort of indicate some of the key
24 foundational issues that we have got in place that
25 support the continuation and the continued involvement

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Questioned by Ms. Bentivegna

1 of that asset management program, being an asset
2 management policy, strategic asset management plan,
3 current work to develop an asset management road map to
4 continue prioritizing asset management investments and
5 advancing that program into the future.

6 Q. Thank you.

7 A. MS. CUNHA: Madam Chair, if I may be just
8 elaborate and I thank the Board for their indulgence as
9 I was trying to find all the projects in '25 and '27
10 and by no means is this meant to be exhaustive but at a
11 high level I would say that, you know, projects that we
12 have in the '25, '26 and '27 test years that will add
13 dependable capacities will reduce our reliance and
14 expense on rental diesels each year.

15 So for example, I think of the thermal replacement
16 program and the battery and the Whitehorse Power
17 Centre. You know, by adding these install dependable
18 capacity resources that help us, you know, meet winter
19 peak demands for power with, you know, permanent,
20 locally-installed facilities allows us to reduce our
21 reliance on rental diesels, which is an expense each
22 year. So just at a high level, those type of projects
23 are capital projects that then help to lower O&M.

24 Another one that comes to mind is the project that
25 we have for AMI, so the automated metering

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1 infrastructure. You know, the business case really is
2 centred on being able to provide customers with
3 accurate billing without having to manually read metre
4 readers -- manually read metres both on a monthly
5 basis, but also, you know, with AMI we save on the
6 truck rolls and the time that is required if we have to
7 do a check read on a metre or for example if there is a
8 cut off for nonpayment or a reconnection or a
9 disconnection, you know, that all right now is O&M
10 expense in one way or another, so with the installation
11 of AMI over time, that is an O&M expense that we see
12 would an efficiency gained.

13 Q. Thank you for that additional clarification. Now,
14 going back to you, Mr. Murchison. In general, do you
15 expect better condition assessment? So condition of
16 your assets to increase or decrease capital replacement
17 and upgrade expenditures as compared to historical
18 levels back in relation to the asset management's
19 system?

20 A. MR. MURCHISON: Paul Murchison. Madam Chair, just
21 to make sure I understand the question, it's a question
22 as to whether or not improved information on asset
23 condition driving increases in capital expenditures.
24 Is that correct?

25 Q. Either increases or decreases.

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1 A. MR. MURCHISON: So I think -- yes, so thank you
2 for that question. The response is that it will drive
3 a better understanding of condition, and I would say
4 what we're seeing is more -- we're starting to see
5 better informed decisions about those capital
6 investments and better understanding of the risks that
7 we would take as we make capital investments. So when
8 we look at the development of our capital plan, we are
9 driven by available financing and therefore when we
10 develop our capital plan, we do have a prioritization
11 process that we use to prioritize projects.

12 So yes, I think we'll see better information, but
13 we'll continue to see better information on asset
14 condition informing our investments in our assets, and
15 then that better prioritization leading to the higher
16 priority projects being addressed.

17 But I would -- generally I would say yes, what you
18 see now is much of the work coming into our larger
19 capital program, it's being driven by some of the
20 better understanding that we're developing in relation
21 to condition of our assets.

22 For example, we have a transformer replacement
23 program that's in place. That's being driven by a
24 transformer asset management program. So yeah, we're
25 starting to put more investments into our capital

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1 **program as a result of that.**

2 Q. Thank you. Now, looking at your response to -- in
3 Exhibit 4, YUB-64 at PDF pages 349 to 351 on vegetation
4 management and brushing.

5 So in looking at that response, the YEC explains
6 that it spent less than approved in the year 2024, and
7 indicated the reasons that it -- that included that
8 there was no 2024-approved spending cap for capital
9 brushing, and there was a YUB Board Order directing the
10 expensing of vegetation management plan, both of which
11 resulted in less funds being available for O&M.

12 And then on page 351 at the bottom section of this
13 page, there's a table entitled "Correlation to Table
14 3.61," where we see the final actual costs for D and T
15 were 72,000 less than approved.

16 Now, when were the preliminary actual 2024 numbers
17 of 1,585,000 available?

18 A. **MR. EPP:** **Madam Chair, I believe we would**
19 **have forecast those results in early January.**

20 Q. And at that time then you had not recorded the
21 expensing of the vegetation management plan, even
22 though it was known -- it was a known YUB Board Order
23 direction that was issued in July of 2024.

24 Am I correct in my understanding?

25 A. **MR. EPP:** **Yes, that is correct.**

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Questioned by Ms. Bentivegna

1 Q. So then can you explain the relevance of YEC's
2 statement of having no approved spending for capital
3 brushing to the O&M brushing costs incurred by YEC in
4 2024?

5 A. MR. EPP: Sorry, can you point to the
6 question -- or the line that you're requesting?

7 Q. Yes, I was just reading that. So if you look at PDF
8 page 349, that IR response, where you provide the two
9 numbers, but then it says: (as read)

10 "Sufficient budget available to spend
11 the full amount as recommended by ATCO.
12 The 2024 -- "

13 And that was starting at line 2: (as read)

14 "The 2024 approved total brushing
15 expense was only 1.339 million as
16 compared to the ATCO recommendation of
17 1.756 million.

18 In addition, there was no 2024 approved
19 spending for capital brushing.

20 Furthermore, as per Board Order
21 2024-05, Yukon Energy was ordered to
22 expense the vegetation management plan
23 at a cost of 233,000, which also
24 resulted in less funds being available
25 for O&M.

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1 In summary, the total 2024 brushing
2 expenditure was \$72,000 less than the
3 2024 approved."

4 So that's where I'm -- that's the statements I'm trying
5 to understand.

6 **A. MR. EPP:** Thank you. Madam Chair, my memory
7 may fail me a little bit here, but if I recall the
8 forecast for the brushing expense was at the -- for the
9 end of 2024 in the preliminary actuals was high, and
10 therefore we thought that we had no budget available.

11 When the actual work was completed and the
12 invoices received, it was less than that. So the
13 change regarding the 2023 cost is a separate comment.

14 **Q.** So then I guess maybe you're not understanding me. So
15 I'm just wondering what the relation is to the
16 statement, that YEC statement of having no approved
17 spending for capital brushing.

18 I guess that's -- in relation to the statement
19 that the O&M brushing costs in YEC in 2024. So I'm
20 just trying to understand what you meant by "no
21 approved spending for capital brushing"?

22 **A. MR. EPP:** Okay. Thank you. It perhaps
23 could have been in a different paragraph to point out
24 that it's a separate issue, but just pointing out that
25 there was no approved spending for capital brushing in

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1 2024, therefore, we did not do capital brushing in
2 2024.

3 But that's a different issue than what I was
4 getting at regarding the brushing expense.

5 Q. All right. Thank you. So just to followup a little
6 bit on that, does this response, your response in the
7 IR, support YEC's spending less brushing money on the
8 O&M side than was approved by the YUB in 2024 or are
9 the two issues separate, the capital budget and the O&M
10 spending?

11 A. MR. EPP: Regarding the O&M spending, we
12 were under spent by \$72,000 overall, and part of the
13 reason was we had forecast more work to be done in 2024
14 than was actually completed.

15 Q. Thank you. Now, again just help me to help me clarify.
16 Now, where YEC indicates that it expensed an additional
17 233,000 in vegetation management plan costs,
18 intuitively if there was brushing work budgeted and
19 planned to be done and YEC had an unplanned YUB
20 directive expense of 233,000, wouldn't those additional
21 costs put YEC over the approved brushing forecast
22 rather than under it?

23 So that's what I'm trying to understand, how --

24 A. MR. EPP: Not if -- yes. Thank you. Not if
25 the original forecast was out by, say, \$500,000. The

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Questioned by Ms. Bentivegna

1 forecast would go from a certain amount down by
2 \$500,000 plus the 223 to get the end result.

3 Q. Thank you. So then would I be direct in my
4 understanding that related to the -- related to 2024,
5 the response seems to imply that within the brushing
6 forecast approved by the Board that YEC can -- has some
7 latitude in determining how much to spend on brushing
8 in a year, and this is what dictates the work to be
9 done.

10 Is that -- is my understanding correct or not?

11 A. MR. EPP: Madam Chair, I think the amount of
12 brushing in any year, just like any other expense, is
13 subject to a number of circumstances, available budget
14 overall is one consideration, yes.

15 Q. How does that align with the necessity to undertake
16 brushing activities for service reliability and safety
17 reasons?

18 A. MR. EPP: Madam Chair, we want to do -- we
19 would love to do more brushing than we are approved
20 for, but sometimes a situation doesn't allow for it.

21 For example, in 2024, I believe one of the
22 comments we already provided was we didn't get to work
23 in the winter 2024 because the environment, and I can't
24 remember the specific details, but the weather wasn't
25 cold enough, the ground didn't freeze, so therefore the

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1 brushing could not be completed.

2 So there's a lot of considerations, but in
3 general, yes, we would love to spend more money on
4 brushing because that would help the reliability, and
5 that's why we are adding the capital brushing programs
6 in addition to the O&M.

7 Q. Thank you.

8 A. MR. MILNER: If I may, Madam Chair, Chris
9 Milner. Just to add some context to the bigger picture
10 around brushing and just because you mentioned the
11 importance of it, in terms of the safety and
12 reliability aspect to it. And I think that's why over
13 the next -- in this test year period, we're looking at
14 a multiyear plan and a larger procurement process that
15 allows for some consistency, as opposed to annual
16 approval of the plans and annual work plan that way,
17 having a multiyear schedule, having a larger contractor
18 load to a single supplier and that would allow for sort
19 of these variabilities in weather and timing to just --
20 it just mitigates that risk a little bit, so you're
21 bang on.

22 It's a huge thing in terms of reliability and
23 safety, and in fact in low water years, even more
24 critical, because of the split grid nature and the
25 class 1 vehicle's requirements, so it's certainly

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1 focused on brushing and tree removal in the corridors
2 is a focused area for those reasons.

3 And we'll see some process of improvement moving
4 forward approaching some multiyear contracts and
5 hopefully some value to some customers and some safety
6 and reliability metrics being improved on that side as
7 well.

8 A. MS. CUNHA: Madam Chair, if I could just
9 provide some concrete examples, as Yukoners we would
10 experience here is, you know, last year brushing really
11 is field activity that, you know in the winter requires
12 ground conditions as Mr. Epp noted, but in 2024 was a
13 significant fire season here in the Yukon and for a
14 number of different reasons, our crews weren't allowed
15 to go into the different areas that might have been
16 planned, either through a fire risk or EMO asked that,
17 you know, we focus efforts elsewhere or that they
18 themselves would do the brushing as a fire break.

19 So I only add that as the -- these are the real
20 life kind of day-to-day things that are out of our
21 control that might influence an expense such as
22 brushing which is very dependent on the conditions of a
23 specific year of a specific area that might be planned
24 for.

25 So just to provide a bit of context of what were

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1 we were facing in 2024 as well.

2 THE CHAIR: Ms. Bentivegna, would it be
3 opportune to take our lunch break to 1:30 now or would
4 it make more sense in terms of your questioning on this
5 subject matter to finish the, you know.

6 MS. BENTIVEGNA: It would be opportune,
7 Madam Chair, because I'm starting a new topic.

8 THE CHAIR: We'll take a break then.

9 THE CLERK: Order. This hearing will stand
10 adjourned until 1:30 p.m.

11 (PROCEEDINGS ADJOURNED AT 12:10 P.M.)

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13 PROCEEDINGS ADJOURNED TO 1:30 P.M.

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1 Volume 2

2 October 22, 2025

3 P.M. Session

4

5 (PROCEEDINGS RECOMMENCED AT 1:31 P.M.)

6 THE CLERK: Order. This hearing is
7 reconvened. Please be seated.

8 THE CHAIR: Ms. Bentivegna, are you ready to
9 continue with your line of questioning?

10 MS. BENTIVEGNA: Yes, I am, Madam Chair. Thank
11 you.

12 Q. MS. BENTIVEGNA: Now, I have an additional question
13 on the brushing, just a clarification. When in your
14 responses you were referring to capital brushing
15 program, is this a reference to the program you call
16 the tree -- the tree reduction and right-of-way
17 widening program? Oh, sorry, hazard. Hazard tree
18 reduction, excuse me, and to row widening program.

19 Is that what you consider the capital program?
20 I'm just trying to figure out the difference between
21 your capital program and your O&M brushing.

22 A. MR. EPP: Madam Chair, yes, that is correct.
23 The official term I believe used in the application is
24 hazard tree and right-of-way widening.

25 Q. Thank you. Now, with regards to your -- these

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1 questions are with regards to your new capitalization
2 policy, and YEC's proposed 1 million per year budget
3 for studies related to capital projects.

4 So in -- I'll take you to Exhibit 4, YUB, your
5 response to 45, question 45, at PDF page 229, and there
6 YEC proposed that it would create a budget of 1 million
7 for capital project studies.

8 YEC indicated that as of June 30, 2025, it had
9 spent roughly 53,000 of the total 1 million forecast
10 budget. Now, can you tell us where the actual spend
11 for 2025 is at as of September 30th?

12 A. MR. EPP: Madam Chair, as of September 30th
13 the actual spending to date is 375,000 with a forecast
14 of approximately 1.1 million to be expensed in 2025.

15 Q. And seeing where we're at in almost the end of October,
16 can you explain how you believe that YEC will spend 1.1
17 million where now spend is 375?

18 A. MR. EPP: Yes. Thank you. So what happens
19 with studies, for example, the -- often we don't get
20 invoices until the full study is complete, so we don't
21 get interim billings that show progress, so we
22 likely -- we are expecting to get invoices near the end
23 of the year for the entire work performed during 2025.

24 Q. And is there such an amount that is due that makes you
25 believe that you'll spend the 1.1 in the studies that

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1 are being conducted?

2 So I guess I'm asking you to look at what you
3 spent to date and what has to yet to come in for you to
4 believe that that 1.1 million of what you're expecting
5 as of you know your contractors and your study
6 proponents and their invoicing?

7 **A. MR. EPP:** As we have maximized our or we are
8 more than subscribed to our \$1.1 million budget for
9 this year. We have finalized -- well as of right now
10 we have our finalized list of approved capital projects
11 internally for these studies and then each month, the
12 project manager in charge of that study provides an
13 updated forecast and as of September 30th the official
14 forecast is 1041,000 -- 1.041 million, and that is done
15 by the project manager for each of the projects.

16 **Q.** And how accurate do you believe that forecasting to be?

17 **A. MR. EPP:** Accurate.

18 **Q.** Thank you.

19 Now, can you explain what the dividing line is
20 between study costs that can be -- that are treated as
21 part of the operating expense as per section 3.3.5.1
22 proposals and the types of studies that would be
23 charged to specific capital projects? I'm trying to
24 get an understanding of how you determine ...

25 **A. MR. EPP:** Can you say that one more time,

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1 **please.**

2 Q. Sure. I'm referring back to your section 3.3.5.1 of
3 your application, the GRA, so for example, for costs
4 for consultants' reports of various sorts that YEC does
5 not consider to be within the scope of the early stage
6 reports that are contemplated in section 3.3.5.1
7 proposals and then looking at how you determine what
8 study costs are treated as part of operating expense
9 through that section, 3.3.5.1 and the type of studies
10 that would be charged to specific capital projects, how
11 you determine where the projects fall, on which side of
12 the line the projects fall?

13 A. MR. EPP: So just -- because there's a
14 couple different ways we could go here. Are you asking
15 for those projects that are not capitalized, how are
16 they classified -- how is the decision to be classified
17 as either O&M or capital project studies?

18 Q. Was that your full answer or I didn't quite catch.

19 Yes, how is it -- how you classify whether it's
20 O&M or goes to capital projects, and we're talking
21 about the -- so you're starting with preliminary
22 studies, then studies go on, so I guess I want from you
23 is how you determine?

24 A. MR. EPP: So we're learning how to do this
25 as we go, but what the -- how it works is if we believe

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1 the spending potentially could result in a capital
2 asset, it's reported as a capital asset study.

3 If the expenditure would not result in a capital
4 asset, we would record it as O&M.

5 Q. And is this right from the beginning? So for example,
6 as I said, you start with preliminary studies, I would
7 imagine, and so right from the start you will decide
8 whether it will fall towards a capital project, that
9 that study may result in a capital project, and if not,
10 then it's O&M.

11 Am I understanding you correctly?

12 A. MR. EPP: Yes, that is correct. From the
13 very beginning, we now have our controller and then
14 manager of accounting review what the project is and
15 decide on the appropriate accounting at the beginning
16 of the process.

17 Q. Thank you. Now, going to your response in Exhibit 4 to
18 Question YUB 65, and those -- the response, and I will
19 give you a more precise page that I'm referring to, but
20 that response goes from page 352 to 413 the criteria
21 for capitalization.

22 Now, in response to 65D at PDF page 355, YEC
23 provided a typical accounting entry for a derecognized
24 asset transaction.

25 Now, for our benefit, can you explain what the

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1 term derecognized is describing in relation to a
2 retirement of a utility asset, or do you have something
3 more to add to that? I guess I'm looking at an
4 explanation of what you consider when referring to the
5 accounting entry for derecognized asset transaction.

6 **A. MR. EPP:** Madam Chair, there's no specific
7 meaning behind the word derecognized. It's just a term
8 that we have used that's basically saying we are
9 removing the asset from the books of Yukon Energy
10 because there is no more asset being used, so it's ...

11 **Q.** Maybe you can help me, so for example, and maybe it
12 might be helpful, at page 355 at line 36 there's an
13 example of accounting entry provided that shows 46,000
14 debit to loss on disposal.

15 So is that the type -- so are you saying then that
16 that asset is no longer there, and there was a loss,
17 and this is what is considered derecognized asset
18 transaction?

19 **A. MR. EPP:** Yes. So to provide a little bit
20 more detail on the example, the way this asset would
21 have been set up in the beginning would be -- and this
22 is fun accounting now.

23 There's an asset set up for \$63,000 at the
24 beginning, a debit. We have amortized that asset over
25 the years, and the accumulated depreciation of that

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1 asset, since it was originally put in service was
2 \$17,000. So the net asset value at this time is
3 \$46,000, and at this time we learned that it was not
4 working properly, so it was replaced. So it has been
5 removed out-of-service, and this entry is to remove it
6 from the accounting records.

7 So in the books at this time we had an asset, a
8 debit of an asset, of 63,000, so we have removed it by
9 a credit for the exact same amount. We had a credit of
10 accumulated depreciation, so we did a debit of \$17,000.
11 As a result there is no longer any asset or any
12 accumulated depreciation with respect to this asset in
13 Yukon Energy books, and the difference, the \$46,000, is
14 a loss that Yukon Energy has incurred and is expensed.

15 Q. Thank you.

16 And so then the 46,000 that we're talking about,
17 the loss, it represents the net book value; is this
18 correct?

19 A. MR. EPP: Yes. It represents the net book
20 value at the time the asset was written off, and this
21 amount is not included in revenue requirement. It is
22 paid for by the shareholder because it -- yeah.

23 Q. Thank you.

24 And just another followup, so is that -- this loss
25 on disposal, it's considered or represented as a

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1 financial accounting journal entry. Am I correct?

2 A. MR. EPP: Yes.

3 Q. Thank you.

4 And I'm, again, just to confirm, that that \$46,000
5 is not recovered in as a remaining capital cost. You
6 said it goes -- it goes to the shareholders. Is
7 that -- am I understanding correct?

8 A. MR. EPP: Confirmed, because we did not
9 predict it, it's -- it goes to our shareholder.

10 Q. All right. Thank you. Now, in response to 65P in that
11 same exhibit, YEC provided an Attachment 1 at PDF page
12 370 to 413 a copy of its GP Users Manual For Property,
13 Plant and Equipment.

14 Now, can you explain when this manual was
15 developed, what its development was based on, and for
16 example, if it was from another jurisdiction or
17 utility, and why it's still in draft form?

18 A. MR. EPP: Madam Chair, this manual was first
19 developed in approximately 2011 or 2012 when we
20 transitioned from one accounting system to our Great
21 Plains accounting system software.

22 As far as why it still has the words "draft copy"
23 on it, I don't have a real answer for that. It's what
24 is used. We don't have a final copy, official final
25 copy.

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1 Q. And when you transitioned in 2011 or 2012, so I guess
2 what was the development based on, like, of the manual?
3 So just trying to understand where it came from. Like,
4 I understand it was -- either it was developed before
5 by YEC or -- but what was it based on?

6 A. MR. EPP: Madam Chair, it would have been
7 based on a combination of where the -- how the new
8 accounting software works as far as account
9 structuring, but as far as the details within account,
10 it would have been a carry over of the previous users
11 manual just with different account codes, so the actual
12 description within the assets would not have changed
13 significantly.

14 Q. Thank you. Now, in that GP Users Manual For Property
15 Plant and Equipment, on some pages there's the term
16 "OL," which I assumed is related to YEC's approved
17 service life; is that correct?

18 A. MR. EPP: Madam Chair, I believe that is
19 correct.

20 Q. So it's, for example, at -- if you look at PDF page
21 372, it's used there. So I'm just wondering what the
22 acronym OL stands for?

23 A. MR. EPP: Madam Chair, I do not know that
24 offhand. I would guess it's something like operating
25 life, and I cannot provide confirmation that the

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1 operating life as listed there has been updated for the
2 more recent depreciation studies.

3 The amortization that we do calculate is in
4 accordance with the approved depreciation studies.

5 Q. And so when we look at hydro plant, for example, 0L72
6 years or 0L -- for reservoirs dams and waterways 0L99
7 years, you believe that when it was drafted that was
8 the service life, the average service life, but now
9 that -- those have -- may have been updated through a
10 depreciation studies.

11 Am I understanding you correctly?

12 A. MR. EPP: Madam Chair, I'm not sure whether
13 those are from the original document or not, but I can
14 confirm that this actual depreciation is based on the
15 depreciation study.

16 Q. Thank you.

17 A. MR. EPP: Madam Chair, if it is of
18 assistance to the Board, the actual rates used are
19 listed in the application in tab 7, Schedule 3A.

20 Q. Now, just going back for a minute in talking again
21 about the -- when we were talking about the
22 derecognized and the loss, I believe it was the
23 derecognized asset transaction, and we used the example
24 of the \$46,000 loss.

25 I wonder if you could explain what -- in the

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1 regulatory world rather than recording a write down or
2 a loss on disposal of the asset, how does YEC go about
3 recovering the remaining capital cost or net book value
4 of the 46,000?

5 A. MR. EPP: Madam Chair, Yukon Energy does not
6 recover the \$46,000 loss. As I said, that is paid for
7 by the shareholder. To be more -- hopefully more clear
8 on what happens, when I said the net book value of the
9 asset minus the depreciation, the 63,000 less the
10 17,000, which also equals 46,000, that there then
11 becomes an adjustment to the rate base, so that in
12 effect removes it from recovery.

13 Q. Thank you.

14 Now, with regards to again your capitalization
15 policy in accounting, in Exhibit 4, the response to 65J
16 at PDF pages 354 to 357, you were asked: (as read)

17 "At what point during an asset's
18 physical construction is the asset
19 capitalized into YEC's rate base? Are
20 there or have there been any instances
21 where a completed portion of a capital
22 project was capitalized prior to the
23 completion of an entire capital
24 project?

25 If so, please explain."

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1 And in the response, which you were responding to J and
2 K, you state: (as read)

3 "An asset is capitalized in Yukon
4 Energy's rate base and appreciation of
5 an asset begins when it is available for
6 use, i.e., when it is in location and
7 condition necessary for it to be capable
8 of operating in the manner intended by
9 management. That is not specifically
10 identified in Yukon Energy's accounting
11 project policy; however, it is
12 consistent with IAS 16 paragraph 55."

13 Now, in looking at that response I've just read, it's not
14 clear whether YEC has a practice of capitalizing the
15 assets related to some smaller completed portions of a
16 project when the entire project has not been completed.

17 So if you could address that question, so is
18 there -- does YEC capitalize or has a practice of
19 capitalizing the assets related to some smaller completed
20 portions of a project, even though the entire project has
21 not been completed?

22 A. MR. EPP: Madam Chair, yes, so when we
23 look -- in certain situations. It depends on the
24 project. If the project is just one single outcome,
25 then it's likely only has one in-service date.

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1 However, you can look at some of our capital
2 projects such as -- well, an easy one is vehicle
3 purchases. We have a capital project each year to
4 purchase vehicles.

5 If we purchase a vehicle in March, that capital
6 asset would be added in March. If we purchase another
7 vehicle in December, that vehicle would get added in
8 December. So it's -- if it can be broken down into
9 smaller assets, it is.

10 Q. And can you give me an example of projects where it
11 hasn't happened? So you've just mentioned vehicles and
12 how that can be discrete as vehicles are added, but
13 would there be projects where you wait until the entire
14 project has been completed and not capitalize portions
15 of it?

16 A. MR. EPP: Madam Chair, so yes, this is often
17 the case, and I was just looking for an example in our
18 application, so I just went to Table 5.8, which -- of
19 our application which shows a bunch of all of our
20 projects, and specifically I went to page 229, and near
21 the bottom of that in that section there's a project
22 called "WHS Westgate Refurbishment." The full amount
23 of that project of 1.1 million would be capitalized all
24 at one point in time.

25 Q. And that would be when it was in service?

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1 A. MR. EPP: Yes.

2 Q. Thank you. Now I'm going to turn to questions on your
3 capital project and just for YEC's information,
4 tomorrow then will be proceeding with the questions on
5 net salvage, just so that you're aware.

6 Now, starting with your work-in-progress. Now I'm
7 looking at your section 1.3 of Exhibit 2-A, and that
8 would be the June 30th supplementary information
9 submission, and it refers to a response to paragraph 52
10 of Appendix A to Board Order 2025-12 to update
11 application work-in-progress continuity scheduled, and
12 in 2012 to update applications continuity
13 work-in-progress, continuity schedules or -- sorry,
14 construction work-in-progress, in particular Tables 5.3
15 and 5.4 and 5.8 with the purpose of being to ensure
16 that final actual amounts are shown where applicable.

17 Now, I want to focus on the statement found on PDF
18 page 4 of Exhibit 2-A, and there's an asterisk there,
19 which talks about for projects that have spending
20 forecast in 2025, the spending in 2025 has been
21 adjusted. Do you see that?

22 Now, my understanding of a key upshot of this
23 first sentence with the asterisk explanation is that
24 2024 amounts shown in YEC's construction
25 work-in-progress continuity schedule including the

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1 updated Table 5.8 provided at PDF pages 31 to 42 is the
2 2024 amounts for capital expenditures and any 2024
3 capital additions, which are now finalized actuals and
4 not preliminary actuals, sorry.

5 Is that correct?

6 **A. MR. EPP:** Madam Chair, that is my
7 understanding as well.

8 **Q.** Thank you. Now, in addition, is that 2025 amounts --
9 or are the 2025 amounts in Table 5.8, have they not
10 been updated because YEC wanted to make sure that the
11 total costs for each projects did not change?

12 Now, the 2025 amounts seem to take up the slack,
13 so that is to say if 2024 final actuals had to be
14 increased relative to the preliminary actuals in your
15 original application, the 2025 amounts would be reduced
16 so that the total project cost doesn't change.

17 Do I have that correct? Or do you want to
18 clarify?

19 **A. MR. EPP:** Thank you. I think that's out of
20 my understanding, but I just do want to confirm it with
21 my colleague.

22 **Q.** Sure.

23 **A. MR. EPP:** Madam Chair, the 2025 amounts in
24 Table 5.8 in this exhibit stayed the same, except for
25 those projects that have the asterisk, and the amount

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1 next to the asterisk is the amount that they changed
2 by.

3 Q. So just to make sure I understand what you're saying,
4 so 5.8 hasn't been -- the numbers have not been updated
5 except as indicated in the asterisk; is that correct?

6 A. MR. EPP: That is correct.

7 Q. Thank you. Now, still on that Exhibit 2-A, Table 5.8
8 at PDF page 31 to 42, in the update construction
9 work-in-progress continuity schedule for the years 2023
10 to '27, YEC has divided its projects into categories of
11 major projects which appear to be defined as projects
12 with total amounts or expected expenditures greater
13 than 2 million, and a second primary category which
14 doesn't seem to have a specific name such as minor or
15 medium, but which fall in the cost range of between
16 400,000 and 2 million.

17 Now, for purposes of this discussion, I'm going to
18 refer to those projects between 400,000 and 2 million
19 as medium projects.

20 So can you confirm, subject to check, that YEC's
21 2023/'24 GRA, the work-in-progress continuity schedule
22 it filed with that application which covered actual
23 expenditures for the years prior, '21 and '22, in the
24 GRA forecast years for '23 and '24 had the threshold
25 for major projects starting at above 1 million rather

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1 than the current 2 million for major and the range of
2 between 100,000 and 1 million rather than the current
3 GRA range of 400,000 to 2 million for medium projects?

4 **A. MR. EPP:** **Confirmed.**

5 **Q. MS. BENTIVEGNA:** Thank you. Now, can you explain
6 why YEC decided to change the threshold for the higher
7 and lower cost categories of project costs in the
8 construction work-in-progress continuity schedules?

9 **A. MR. EPP:** **Madam Chair, first of all, yes,**
10 **the change from 1 million to \$2 million in what I would**
11 **consider the large projects was not done initially for**
12 **regulatory purposes. The board of directors of Yukon**
13 **Energy looked at the last time the threshold was**
14 **updated, and I don't remember when it was but it was a**
15 **long time ago, so we looked at -- they looked at the**
16 **number of transactions that actually require board**
17 **approval, and the \$1 million amount was the amount that**
18 **the board of Yukon Energy provided approval on.**

19 Last year, after research, they determined that \$2
20 million would be the appropriate amount for the board
21 of directors to provide their approval on. Consistent
22 with that, therefore, we changed the reporting in this
23 regulatory filing.

24 Regarding the \$400,000, the \$100,000 also hadn't
25 been changed in a long time, so we looked at our

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1 competitor -- or not competitors, our peers,
2 specifically Northwest Territories Power Corporation.
3 They used \$400,000, so that's what we adjusted our
4 balance to.

5 Q. So I understand that now your board, the board of
6 directors for YEC, has determined that they will
7 approve projects of \$2 million and above rather than
8 the 1 million prior, but in your view, do you think
9 that the scrutiny that the board or interveners will
10 differ between major and medium project categories?

11 Now, seeing it's 2 million and above and then the
12 other projects are 400,000 to 1, I'm asking for your
13 views on, if you think there will be more scrutiny or
14 less scrutiny, depending on the project category,
15 depending on whether it's a major project or minor --
16 not minor, medium, sorry?

17 A. MR. EPP: I think the way we look at it is
18 the bigger picture of -- we used to have capital
19 projects of 20 to \$25 million. We now have capital
20 budgets of \$100 million.

21 If you're going to look at what's most important,
22 you look at the larger dollar spending ones, and if
23 you're looking at everything that's over \$1 million
24 still, there's going to be a lot more time spent on
25 more projects and less focus on the more important

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1 projects, so this is a way of showing what the priority
2 projects are.

3 Q. Now, I want to take you to the Aid to Question Number
4 3, which I provided to your counsel, and maybe we'll
5 distribute that as well for these questions coming up,
6 and this -- and this was from Yukon Energy's 2023/'24
7 GRA, Table 5.4, work-in-progress continuity schedule
8 2023.

9 Now, looking at the updated 5.8 from the current
10 GRA, in that section of Table 5.8 that has lower cost
11 projects for the main types of projects, generation,
12 transmission, distribution, et cetera, there's a line
13 for other projects with less than 400,000 spending.

14 Now, can you confirm that these are roll-ups from
15 either actual or forecasted expenditures on multiple
16 projects within the specific project category that have
17 expenditures less than 400,000?

18 A. MR. EPP: Confirmed.

19 Q. And now I'd like to understand how YEC views these
20 other project or roll-ups of multiple smaller projects
21 ought to be reviewed, so does YEC believe that because
22 of their smaller size, these projects ought to be
23 judged in an aggregate or on the basis of whether the
24 overall level of expenditure for a particular other
25 project category is within the range of reasonableness,

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1 and what's the basis for this belief for rolling these
2 up in such a fashion?

3 **A. MR. EPP:** Madam Chair, the roll-ups were
4 determined by the dollar value. It was not subjective.
5 As far as whether the Board should look at them in
6 greater or less detail, I would expect the Board, if
7 the total of the projects in this roll-up is large,
8 then the Board would ask questions on individual items
9 within it potentially. But our focus would definitely
10 be on the categories that are the 400 to 2 million, and
11 even more focus on the 2 million and above.

12 We have -- I can't remember the exact number, but
13 hundreds of capital projects. I don't think it would
14 be efficient for the Board to look at all of them.

15 **Q.** Now, looking going back to that aid to cross or Aid to
16 Questioning Number 3, the 2023/'24, the construction
17 work-in-progress continuity schedule. Now, the lower
18 cost category of project spending had 100,000 minimum
19 threshold.

20 Did the threshold for these projects to be
21 included in other projects roll-up include only
22 projects with spending up to \$100,000 or was it more
23 than some that had more than 100 and were all rolled up
24 under the \$400,000 banner?

25 I'm just trying to see if we can follow from the

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Questioned by Ms. Bentivegna

1 2023/'24 continuity schedules, and now we have the ones
2 for the current GRA. What was actually -- the amounts
3 that were -- the amounts that were actually rolled up
4 in relation to projects?

5 A. MR. EPP: We looked at the individual
6 projects and their dollar amounts, and if they were
7 less than \$400,000, they would be in the category less
8 than \$400,000.

9 Q. So then it wouldn't just be the ones that were in your
10 continuity schedules for '23/'24 that was -- that were
11 at the 100,000 threshold?

12 A. MR. EPP: Madam Chair, so to be more,
13 hopefully more specific, a project that maybe cost
14 \$75,000 in the last GRA would have been in the less
15 than \$100,000 category.

16 In the new application, it would be in the less
17 than \$400,000 category. In the -- a different project
18 that had a cost of \$200,000, would have been in the 100
19 to \$1 million category in the prior GRA.

20 In this GRA it would be listed in the less than
21 \$400,000 category.

22 Q. Thank you for that. Now, just to followup on what you
23 were saying, it seems that then some of the projects
24 that had specific line items as forecasts in the
25 '23/'24 GRA, construction work-in-progress continuity

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Questioned by Ms. Bentivegna

1 schedules ended up losing their identity as separately
2 tracked projects because they're now included in this
3 new other project of less than 400 or thousand or then
4 the 400,000 to 2 million. Now, is that correct?

5 **A. MR. EPP: Yes, that would be correct.**

6 **The -- yes.**

7 Q. Thank you. And can you confirm that there was no
8 direction from this Board in the last GRA to change the
9 threshold for a project to be part of this other
10 project roll-up, rather than a project with a specific
11 line item in the construction work-in-progress
12 continuity schedule from 100,000 to 400,000?

13 **A. MR. EPP: Madam Chair, that's correct. In**
14 **this application we have shown the projects that are**
15 **greater than 400,000 and greater than 2 million in more**
16 **detail.**

17 Q. Now, if you turn to PDF page 5 of Exhibit 2-A, that's
18 that June 30th supplementary information submission,
19 you'll see a helpful recap of what the Board asked YEC
20 about the other project roll-ups, and I'm referring to
21 that paragraph 56 of Appendix A of the Board Order
22 2025-12.

23 So to summarize, the big picture is that the Board
24 asked YEC to provide disaggregations of the other
25 project roll-ups for '23 and '24 actual capital

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1 additions into specific projects for generation,
2 transmission, distribution and general plant overhaul
3 in tangible assets and deferred project-type
4 categories.

5 YEC provided this information in Attachment 3 and
6 that's PDF pages 49 to 52 of that supplementary
7 information. Is my understanding correct?

8 **A. MR. EPP: Yes, I believe you are correct.**

9 Q. Now, another part of the direction was for YEC to
10 provide a table or matrix that provided a
11 cross-reference for each of the projects disaggregated
12 in Attachment 3 to any business cases that may have
13 been provided in the '23/'24 or prior GRAs, and YEC
14 provided this response in Attachment 4 which goes from
15 PDF page 53 to 61 of Exhibit 2-A, the supplementary
16 information.

17 Now, is that -- can you confirm that?

18 **A. MR. EPP: I can confirm that it starts on**
19 **page 53, yes.**

20 Q. All right. But that that's where you provided the
21 information about -- or the table that cross-references
22 each of the projects disaggregated in Attachment 3 to
23 any business cases in the '23/'24; correct?

24 **A. MR. EPP: Attachment 4 --**

25 Q. Attachment 3.

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Questioned by Ms. Bentivegna

1 A. MR. EPP: Yeah.

2 Q. Okay. Now, those YEC responses to these directions are
3 very helpful and thorough, however, we still have some
4 questions with regards to Attachment 4 to understand
5 some of the typical notations in Attachment 4.

6 Now, in particular since YEC used these notations
7 in a consistent fashion throughout Attachment 4, and
8 that's my understanding, I'd like to focus on just the
9 general plant part of Attachment 4 on the assumption
10 that your responses also apply to other project types
11 in Attachment 4, so if they don't, please let me know.

12 So now, going to the section of Attachment 4
13 dealing with general plant projects, that's at PDF page
14 56 and 58 -- or to 58 of Exhibit 2-A.

15 Can you first go to PDF page 56 and, I'm
16 interested in the first general plant project called
17 "Property Fencing Program," and that's at, as I said,
18 PDF page 56.

19 In that cell just to the right of property fencing
20 program, it says: (as read)

21 "See notes 1 and 2 below."

22 Now, my understanding is that notes 1 and 2 refer to the
23 notes at the bottom of the PDF page 61. Is that correct?

24 A. MR. EPP: Madam Chair, that is the way I
25 interpret it as well.

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Questioned by Ms. Bentivegna

1 Q. Thank you. Now, I'm understanding that in Table 5.4 of
2 the '23/'24 GRA where there was in other projects with
3 less than 100,000 spending line item at the bottom of
4 the general plant section for the 2023 construction
5 work-in-progress continuity schedule shown in Table
6 5.4, and that by using a see note 1, a project
7 attachment entry -- sorry, project entry Attachment 4,
8 that's telling me that there was an allowance of the
9 same amount for expenditures on the property fencing
10 program in the 2023 capital additions forecast; is that
11 correct?

12 A. MR. EPP: Madam Chair, I'm going to need
13 more explanation. I'm not following.

14 Q. Okay. So what I'm referring to is the aid to cross for
15 the '23/'24, and if you look at under "General Plant,"
16 the other projects with spending of less than 100,000,
17 so in that continuity table, it refers to -- that's
18 Table 5.4.

19 It says "see note 1," a project entry Attachment 4
20 that's -- that says that there was an allowance of some
21 amount for expenditures for the -- on property fencing
22 program in the 2023 capital addition forecast.

23 So if you go to the table I'm asking you to focus
24 in on the other projects and plant property fencing
25 program in that table, so if you see that or do you

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1 still need ...

2 A. MR. EPP: Madam Chair --

3 Q. -- clarification?

4 A. MR. EPP: -- is this the table that is on
5 our screens?

6 Q. Yes.

7 A. MR. EPP: So, yes, I do see the general
8 plant category with other projects with less than
9 100,000 spending.

10 Q. All right. Now, from tables -- in that aid to cross
11 from Tables 5.4 and 5.5, they were prepared from
12 information at PDF 145, 147 of YEC's 2023 GRA. So if
13 you have that, then the forecast capital additions of
14 other projects with less than 100,000 spending for
15 general plant in 2023 is 700,500, that's Table 5.4, the
16 first page of that Aid to Questioning Number 3, and the
17 forecast capital addition for 2024 is 800,000 and
18 that's Table 5.5, the third page of that same document.

19 Now, do you see those two entries?

20 A. MR. EPP: Yes.

21 Q. All right. Then my understanding is that when the 2023
22 and 2024 GRA was prepared, that there was a list of
23 under 1 00,000 general plant projects under other
24 projects with less than \$100,000 spending that included
25 amongst a list of several projects a line item for

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Questioned by Ms. Bentivegna

1 property fencing program forecast capital additions
2 both in 2023 and 2024; is that correct?

3 A. MR. EPP: Do we have the '23/'24 GRA?

4 Q. Yes, that's that Aid to Questioning Number 3 in the
5 table --

6 A. MR. EPP: That's the one that's on the
7 screen there?

8 Q. Yes.

9 A. MR. EPP: And you're asking if property
10 fencing is included in that number?

11 Q. Yes. If it's amongst the list of projects that -- so
12 there's projects under 100,000; right? And if amongst
13 those projects there was a line item for property
14 fencing program forecast capital additions in both 2023
15 and 2024?

16 A. MR. EPP: So, Madam Chair, so yes, property
17 fencing program would have been within that category,
18 although I -- we can't tell just looking at this
19 whether it would have been '23 or '24.

20 Q. All right. This understanding of that it's both '23
21 and '24 comes from the notation, those notes, note 1
22 and note 2, that I was referring you to, the ones that
23 say: (as read)

24 "This project is included in Yukon
25 Energy's 2023/'24 under the group line

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1 item in Table 5.4 work-in-progress
2 continuity schedule for projects with
3 expenditures under 100,000."

4 And then 2 was: (as read)

5 "It's grouped in Table 5.5."

6 So for '24 -- 2024 projects. So this is where my
7 understanding stems from, that it was both in '23 and
8 '24.

9 Now, please correct me if it's not correct.

10 A. MR. EPP: Madam Chair, I can see how that
11 link is connected.

12 Q. So then are you confirming that or was it a problem
13 with the notes? So was it both in '23 and '24, that's
14 all I want to know?

15 A. MR. EPP: I would have to take that away to
16 confirm for sure.

17 Q. All right.

18 A. MR. EPP: But based on what is said here, I
19 would make the assumption that it was both.

20 Q. All right. Thank you. Now, going now to Exhibit 2-A,
21 that's that June 30th supplemental submission, and
22 Attachment 4 at PDF 57, there's a project there called
23 "Confined Space Entry," and there's a description in
24 the adjacent column entry of see note 1.

25 Can I interpret this as telling me that where

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1 there had been a forecast in 2023 for this specific
2 project that made up part of the total that is rolled
3 up in other projects with less than 100,000 spending
4 for general plant in 2023 in the amount of 727,500?

5 So I'm trying to relate the two, the 2023/'24
6 questioning aid number 3 and then the continuity table
7 that was provided as Attachment 4, so I'm just trying
8 to understand the descriptions and what was rolled up
9 and what was in the previous, so to understand what has
10 moved where?

11 **A. MR. EPP:** **Madam Chair, I can confirm that**
12 **the property fencing program was both '23 and '24, and**
13 **the confined space one was a '23 addition only.**

14 **Q.** Thank you. Now I'm going to go to Aid to Questioning
15 Number 4, and we'll just distribute that one and just
16 for your information, this is based on PDF page 217
17 from YEC's 2023/'24 GRA, and the first page of the aid
18 is from page -- '23/'24 GRA at PDF page 217.

19 Now, as I was saying, that starts on the first
20 page is from the GRA, '23/'24 GRA at PDF page 217, and
21 there's a short write-up that continues a bit on to PDF
22 page 218 on -- in that aid to questioning about a
23 forecast expenditure of 189,000 on a skid steer that
24 was not expected to happen in 2023.

25 So my understanding is that while there was a

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1 short write-up specific to a skid steer expenditure in
2 the '23/'24 GRA, there is no corresponding followup
3 write-up for the '25 to '27 GRA because YEC has adopted
4 this new \$400,000 threshold for smaller size categories
5 of projects for project expenditures and because of the
6 final expenditures note, the actual expenditures in
7 2023 appears to have been 189,900 in Attachment 3 in
8 Exhibit 2-A, then the June 30th response at PDF 51 is
9 less than the \$400,000 threshold it ended up being
10 rolled up as part of this new threshold and in other
11 projects, so for general plant in the current GRA.

12 Is that correct? So it's not broken out anymore.

13 **A. MR. EPP: Correct.**

14 **Q.** Thank you. Now, I assume I can generalize throughout
15 Attachment 4 that where YEC has provided a reference to
16 a 2023 GRA business case and the actual expenditure on
17 a specific project was less than \$400,000, this meant
18 that there's no actual expenditure write-up in the
19 current GRA?

20 **A. MR. EPP: Correct.**

21 **Q.** Okay. Now, the last type of entry I'm interested in
22 and is that -- if there's a blank entry in the cell
23 adjacent to a project name in Attachment 4, that for
24 example like the entry for Mayo bucket truck at PDF
25 page 57 of Exhibit 2-A, that means that the project was

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Questioned by Ms. Bentivegna

1 not forecast in the 20 -- sorry, in the 2023/'24 GRA;
2 is that correct?

3 A. MR. EPP: I believe that is correct, yes.

4 Q. All right. And would that hold throughout
5 Attachment 4, so if there's blanks, then there wasn't a
6 corresponding project and forecast in the '23/'24?

7 A. MR. EPP: Agreed.

8 Q. All right. Now, in Tables 5.4 and 5.5 from the 2023
9 GRA there's -- are line items for other projects with
10 less than 100k spending for each of the main project
11 categories in those schedules.

12 Now, would you undertake to provide disaggregated
13 breakdown of the component forecasts for each of the
14 other projects under 100,000 spending line items in
15 those schedules from '23 -- 2023/'24 GRA?

16 A. MR. EPP: Can you just provide the specific
17 table numbers which at pages --

18 Q. Yes, Tables 5.4 and 5.5.

19 A. MR. EPP: Yes, we can undertake to provide
20 those projects that make the categories of other
21 projects with under \$100,000 spending.

22 Q. Thank you. As well as the forecast expenditures that
23 there were for those, please.

24 UNDERTAKING - TO PROVIDE DISAGGREGATED
25 BREAKDOWN OF THE COMPONENT FORECASTS

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Questioned by Ms. Bentivegna

1 FOR EACH OF THE OTHER PROJECTS UNDER
2 100,000 SPENDING LINE ITEMS IN THOSE
3 SCHEDULES IN TABLES 5.4 AND 5.5 FROM
4 THE 2023/'24 GRA

5 Q. MS. BENTIVEGNA: Now in the current application
6 using the updated Schedule 5.8 in Exhibit 2-A, could
7 you also provide disaggregations for each of the other
8 projects with -- that are under \$400,000 spending for
9 line items -- sorry, 400,000 spending line items for
10 the years 2025 to '27 including the forecast spending
11 for those disaggregated projects?

12 A. MR. EPP: Can you please confirm the page
13 number in the -- referenced?

14 Q. So that's Exhibit 2-A, Schedule 5.8, PDF page 31 to
15 32 -- well, it's basically their schedule -- or the
16 table, so it's PDF pages 32 to 41, I believe.

17 A. MR. EPP: Yeah, Table 5.8 there, I found it,
18 starting on page 32. Thank you.

19 UNDERTAKING - TO PROVIDE DISAGGREGATED
20 BREAKDOWN OF THE SPENDING INCLUDING
21 FORECAST SPENDING FOR EACH OF THE
22 PROJECTS UNDER 400,000 SPENDING IN
23 EXHIBIT 2-A, PDF PAGES 32 TO 41, TABLE
24 5.8

25 Q. MS. BENTIVEGNA: Now, looking at section 1.2 of the

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Questioned by Ms. Bentivegna

1 June 30th submission. That's Exhibit 2-A again, which
2 responded to questions related to paragraph 50 of that
3 Appendix A Board Order 25-12, and which starts at PDF
4 page 2, the part 2 questions, if you see PDF page 3,
5 asked about the apparent capitalization of some costs
6 prior to full in-service for three projects, and those
7 were the thermal replacement 16.5 megawatts, the Lewes
8 River Boat lock and P&C S250 Callison protection
9 control SCADA upgrade, and I'm interested in the part
10 of the response dealing with the thermal replacement
11 project to start.

12 So if you can find that, if you see that table for
13 the thermal, and then right up under it, a bullet. So
14 if you then go to section 3.3.5.1 entitled "Capital
15 Project Studies" in your application, Exhibit 1-A, that
16 starts on PDF page 86 and goes through 88.

17 Now, in this section the application section, is
18 YEC proposing to expense rather than capitalize certain
19 types of preliminary study costs?

20 A. MR. EPP: Yes.

21 Q. In -- can you give us some explanation as to -- so
22 you're proposing as to the expensing of these costs?

23 So in the same vein, I'd like to turn to your
24 response to YUB-YEC-1-44 at PDF page 225 and 226, and
25 that's from Exhibit 4, which I understand to be

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1 primarily about the cut-off rule for which projects are
2 to have preliminary studies continue to be capitalized
3 rather than expensed in accordance with the proposal
4 described in section 3.3.5.1 of the GRA.

5 So if you look at that, those PDF pages, in the
6 response 44 -- now, it doesn't seem clear to me whether
7 only the bullet list of projects shown at PDF page 225
8 and 226 are going to have preliminary study costs
9 capitalized to the project to which they pertain or
10 whether there's a more general -- sorry, general
11 cut-off rule, for instance, whereby projects including
12 projects not named in the bullet list will have
13 preliminary study costs capitalized to the project, if
14 a project, that a preliminary study pertains to remain
15 in flight prior to 2025.

16 So if you can provide some clarification, please?

17 **A. MR. EPP:** **Madam Chair, specifically**
18 **regarding the thermal project there was two studies.**
19 **The first was a study in 2023 for 122,000. That was**
20 **closed in 2023 and therefore continues on as a**
21 **feasibility study with amortization that started in**
22 **2024 and would have four more years of amortization**
23 **after that.**

24 The other part of the thermal replacement project,
25 there was a study of \$869,000 in 2024, and this is

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Questioned by Ms. Bentivegna

1 shown in Table 5.4, PDF page 19 of our application, and
2 so because these were prior to the transition date,
3 they are -- remain the way they were treated in the
4 application last time as feasibility studies.

5 Q. And when you say transition, you mean to the new
6 category?

7 A. MR. EPP: Yes, as discussed in the
8 application, we are not -- there's not going to be new
9 feasibility studies that were not part of a prior
10 application that come into this new application.

11 They would be assessed to be either a capital
12 project study or expensed.

13 Q. Now, just going back to feasibility studies for the
14 thermal replacement, the 16.5-megawatt project. Now,
15 in reading section 3.3.5.1 of the GRA and the related
16 appendix, so that's Appendix 5.3, PDF page 431, pages
17 431 to 439, as well as the IRs related to expensing of
18 study costs proposal and that was dealt with in
19 responses to YUB 44, 45 and 65 at the various pages,
20 PDF pages that I can provide you, and includes
21 attachments.

22 There doesn't seem to be anything that would
23 explain why feasibility study costs such as the
24 approximate 122,000 that you just mentioned in 2023 and
25 869,000 that YEC has mentioned proposed to capitalize

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1 as a cost charged to the thermal replacement project
2 should be capitalized to the project coming into --
3 prior to the project, sorry, coming into service, which
4 we understand will happen this year in 2025.

5 **A. MR. EPP: Madam Chair, as assessed in the**
6 **2023/2024 GRA these were feasibility studies, and**
7 **accounted for in -- the way that the 2023/2024 GRA**
8 **policy was at that time.**

9 Q. And so that's your explanation, but going forward, if I
10 understood you correctly, the feasibility studies would
11 be either -- would they be capitalized at the time that
12 a project -- if they're attached to a capital project
13 comes into service; is that correct?

14 **A. MR. EPP: Madam Chair, going forward there**
15 **is no feasibility studies. The project spending will**
16 **be assessed to determine whether it is a capital**
17 **project, a capital project study or an O&M expense.**

18 Q. And so does that follow your proposed capitalization
19 policy, if I understand that correctly?

20 **A. MR. EPP: Yes, you do.**

21 Q. Thank you. Now, turning to PDF page 5, again of
22 Exhibit 2-A, there's a table that shows changes caused
23 by changing preliminary actuals for 2024 to actuals.

24 So if you look at that table, so I'm interested in
25 the particular line items for thermal replacement 16.5

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1 project and the Wareham spillway project, both have a
2 notation in the farthest right side of the table that
3 says "feasibility portion is closed."

4 Now, we've just mentioned about the replacement
5 project and feasibility studies in relation to it
6 before this '25 to '27 GRA, but now for the Wareham
7 spillway project, there's an 890,000 -- 890,700 amount
8 shown for 2024 also a capitalization of feasibility
9 costs; is that correct?

10 **A. MR. EPP:** Yes, Madam Chair.

11 **Q.** Thank you. Now, there's both a Wareham Dam spillway
12 project tunnel and a Wareham Dam spillway project, full
13 replacement project in the Table 5.8 from the June 30th
14 supplemental submission, Exhibit 2-A.

15 Now, can you confirm that the feasibility study
16 which we've just been talking about to be capitalized
17 to the Wareham Dam spillway project 2024 preliminary
18 actuals to actuals reconciliation PDF page 5,
19 supplemental submission, pertains to both the tunnel
20 project and the full replacement project, but has not
21 been fully capitalized -- but has been fully
22 capitalized only to the tunnel project?

23 So I'm trying to understand, do the costs go to
24 both, but it's only been capitalized to one project or
25 do the costs relate to just the one project since

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Questioned by Ms. Bentivegna

1 there's two?

2 **A. MR. EPP:** Madam Chair, I believe what you're
3 **getting at is the capitalized portion is not**
4 **capitalized to the capital project but to the**
5 **feasibility study.**

6 **Q.** And so was the feasibility study then, to better
7 understand, was it just for then the tunnel, the dam --
8 Wareham Dam spillway project tunnel as opposed to the
9 full replacement?

10 **A. MR. EPP:** **It's specifically for the tunnel.**

11 **Q.** All right. Thank you.

12 Now, are there any other projects in the updated
13 Table 5.8 that we've been talking about shown as having
14 capital additions in 2023 or 2024, but which relate to
15 a project that's expected to be in service in 2025 or
16 later, that are actually study costs in whole or in
17 part?

18 **A. MR. EPP:** **So, Madam Chair, the question is**
19 **regarding this Table 5.8 that is now on the screen; is**
20 **that correct?**

21 **Q.** Yes.

22 **A. MR. EPP:** **So are any of those projects do**
23 **they have study costs? Sorry, can you repeat the**
24 **question?**

25 **Q.** Capital -- yes, studies that are shown as capital costs

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Questioned by Ms. Bentivegna

1 in '23 or '24 that relate to projects that are going to
2 be in service in '25 or later?

3 A. MR. EPP: Madam Chair, I can undertake to
4 provide that list or -- yes.

5 Q. Thank you.

6 UNDERTAKING - TO PROVIDE A LIST STUDIES
7 THAT ARE SHOWN AS CAPITAL COSTS IN '23
8 OR '24 THAT RELATE TO PROJECTS THAT ARE
9 GOING TO BE IN SERVICE IN '25 OR LATER

10 Q. MS. BENTIVEGNA: And just one more question with
11 reference to the section 3.3.5.1 in the application.
12 So have an O&M expense allowance for preliminary study
13 costs, rather capitalizing those preliminary study
14 costs, can you confirm that there will still be costs
15 that are charged to specific capital projects rather
16 than being deemed part of the O&M expense allowance
17 proposed in 3.3.5 of the GRA?

18 So for example, costs for a consultant's report
19 that YEC does not consider to be within the scope of
20 the early stage reports that are contemplated in
21 section 3.3.5.1 proposals.

22 A. MR. EPP: For an expenditure to be
23 considered capital, it will have to meet the
24 capitalization criteria as specifically listed in the
25 capitalization policy in that appendix.

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Questioned by Ms. Bentivegna

1 Q. Thank you. Now, Madam Chair, if we can mark those aids
2 to cross -- or Aids to Questioning I believe 3 and 4 as
3 exhibits?

4 THE CHAIR: Sorry, Aids to Cross 3 and 4 as
5 Exhibits 11 and 12 respectively?

6 MS. BENTIVEGNA: Yes. Thank you.

7 EXHIBIT 11 - AID TO QUESTIONING 3

8 EXHIBIT 12 - AID TO QUESTIONING 4

9 Q. MS. BENTIVEGNA: Now, still looking at that
10 Table 5.8 in Exhibit 2-A that goes from PDF 31 to 42,
11 and then I'll also be referring -- so if you can -- if
12 we can distribute them, the Aids to Questioning Number
13 5 and 6, which again are also taken from the 2023/'24
14 GRA, one is from PDF page 204 and the other is from PDF
15 page 226.

16 All right. So now for these questions I have --
17 well, I'm seeking some clarification about some capital
18 expenditures or capital additions that were forecast as
19 part of the YEC's '23/'24 GRA, but which don't appear
20 to have corresponding actual expenditures related to
21 the identified projects or have any forecasted
22 expenditures during the '25/'27 GRA period, and so I'm
23 going to be referring to these projects because we
24 can't find them as disappearing projects, so that's
25 what -- when I talk about disappearing projects, that's

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Questioned by Ms. Bentivegna

1 what I'm referring to.

2 So the Board used the updated Table 5.8 provided
3 in YEC's June 30 supplementary submission, Exhibit 2-A,
4 the four projects identified show up in the '23/'24
5 approved forecast pages of the updated Table 5.8 and
6 that's PDF 31 to 33.

7 Now, from looking at these documents, none of
8 these four projects had either any actual expenditures
9 during '23 or '24 based on the June 30th submission
10 pages 34 to 36, and that none of these four projects
11 show any forecast expenditures for the identified
12 projects in the part of the updated Table 5.8 that
13 shows forecast expenditure or additions in the years
14 2025 through '27. And those -- and I am looking at
15 pages -- PDF pages 37 to 42.

16 Now, the projects I'm referring to that don't seem
17 to appear are the Lewes Gate automated project, and we
18 can deal with each one in turn, the Mayo Lake control
19 structure valve clean-out system. The WG2 cylinder
20 head swap and the right-of-way -- sorry, right-of-use
21 asset Lindeman Road.

22 So starting with the Lewes Gate automated project.
23 At PDF 31 of Exhibit 2-A, there's a forecast capital
24 expenditure of 250,000 in 2024. So if you see that,
25 then can you confirm, subject to check, that YEC's

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Questioned by Ms. Bentivegna

1 '23/'24 did not include a business case and -- for that
2 and that the only reference to this project is in the
3 '23/'24 GRA was that the inclusion of a forecast
4 expenditures on the project shown in Table 5.7 found at
5 PDF page 152 and this is of the '23/'24 GRA?

6 A. MR. EPP: Madam Chair, can I clarify that
7 the question asked if there was a business case in the
8 2025 GRA --

9 Q. No, '23/'24. If there was a business case or if there
10 was only a reference to the project in the '23/'24 GRA,
11 and that reference was just inclusion of a forecast
12 expenditure for the project shown in Table 5.7 at PDF
13 page 152 of the '23/'24 GRA.

14 A. MR. EPP: Madam Chair, based on what I see
15 here, the capital expenditure is greater than \$100,000,
16 so I would assume that there was a write-up in the
17 2023/'24 general rate application, subject to check.

18 Q. Would you mind confirming or giving us the reference to
19 it, when you confirm where we can find it?

20 A. MR. EPP: Yes.

21 Q. Thank you.

22 UNDERTAKING - TO PROVIDE THE REFERENCE
23 TO THE BUSINESS CASE OR WRITE-UP IN THE
24 2023/24 GRA RELATED TO THE LEWES GATE
25 AUTOMATED PROJECT

C. MILNER, J. EPP, S. CUNHA, P. MURCHISON

Questioned by Ms. Bentivegna

1 Q. MS. BENTIVEGNA: Now in the updated 5.8 table or
2 Table 5.8 at PDF page 31 of Exhibit 2-A, there's a
3 forecast capital expenditure of 50,000 in 2024 with a
4 closing construction work-in-progress balance of
5 50,000, implying expectation of further expenditures in
6 '25 to '27 period. Do you see that?

7 A. MR. EPP: No, which page number are you on
8 in Table 5.8?

9 Q. It's still 31, PDF page 31.

10 A. MR. EPP: And this is the Lewes Gate
11 automation project?

12 Q. No, sorry, I've moved on now to the Mayo Lake control
13 structures valve clean-out system?

14 A. MR. EPP: Okay. I see it on the screen.

15 Q. Okay. Now, can you confirm, subject to check, that
16 there was no business case in '23/'24 GRA and that the
17 reference to a \$50,000 approved forecast in 2024 was
18 only set out in the '23/'24 GRA table at 5.7 found at
19 PDF page 152 of the '23/'24 GRA?

20 A. MR. EPP: We can look at the 2023/2024 GRA
21 and look at the details as to what details were or were
22 not provided in that application.

23 Q. Thank you. So that's another undertaking.

24 UNDERTAKING - TO PROVIDE THE REFERENCE
25 TO THE BUSINESS CASE OR WRITE-UP IN THE

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Questioned by Ms. Bentivegna

1 2023/24 GRA RELATED TO THE MAYO LAKE
2 CONTROL STRUCTURES VALVE CLEAN-OUT
3 SYSTEM AND THAT THE REFERENCE TO A
4 \$50,000 APPROVED FORECAST IN 2024 WAS
5 ONLY SET OUT IN THE '23/'24 GRA TABLE
6 AT 5.7 FOUND AT PDF PAGE 152 OF THE
7 '23/'24 GRA

8 Q. MS. BENTIVEGNA: And now I'm moving on to the WG2
9 cylinder head swap. There's a forecast capital
10 expenditure and capital addition of 500,000 in 2024 in
11 the updated 5.8 -- Table 5.8 at PDF page 31.

12 A. MR. EPP: Yes, I see it on the screen.

13 Q. All right. Now, in that Aid to Questioning Number 5,
14 it shows a short business case write-up in the '23/'24
15 GRA from page -- PDF 204. So if you look at that, it
16 has an overview and a cost there from 2024.

17 Can you confirm that that's what it's referring
18 to?

19 A. MR. EPP: Confirmed.

20 Q. Thank you. Now, with respect to the right-of-use asset
21 1 Lindeman Road, there's a forecast capital addition of
22 \$750,100 in 2023 an updated Table 5.8, PDF 32.

23 So if you see that, we provided the -- you with
24 that Aid to Questioning Number 6, which has the short
25 business case write-up about the right-of-use asset 1

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Questioned by Ms. Bentivegna

1 Lindeman Road project, which is from PDF page 226 and
2 of the '23/'24 PDF page 226, and I assume you've had a
3 chance to review that?

4 **A. MR. EPP: Madam Chair, yes.**

5 **Q.** All right. Now, for these four projects that we've
6 just been discussing, could you undertake to explain
7 what happened to each project since we can't find the
8 corresponding project in the current test years,
9 confirm that none of the four projects was transferred
10 to another project, and if this can't be confirmed for
11 any project, would you please ensure that your
12 undertaking response fully explains any transfer that
13 took place, including an explanation of the date of the
14 transfer that took place and the dollar amount of any
15 transfer?

16 **A. MR. EPP: Madam Chair, to try and reduce the**
17 **number of undertakings, I'll try and respond to at**
18 **least some of them right now.**

19 **Q.** Okay.

20 **A. MR. EPP: Going in reverse order, the**
21 **right-of-use asset 1 Lindeman Road is in the 2025**
22 **application. It is shown in the 2025 application. It**
23 **was at that cost.**

24 **Q.** And can you tell me, is it still named the right-of-use
25 asset 1 Lindeman Road and where it's found in the 2025?

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Questioned by Ms. Bentivegna

1 A. MR. EPP: Madam Chair, I'll refer you to --
2 this is Exhibit 2, yes, the supplementary filing,
3 page 32, the second line from the bottom.

4 Q. I think, Mr. Epp, that was -- and I referred to it,
5 that was the forecast, but there's nothing stating what
6 has happened with it, like, whether in '24 or now is
7 going to happen.

8 Is it going to happen in '25? Like, I guess what
9 we're looking at is what happened in these projects?
10 Are they no longer going forward? Was the money spent?
11 So it's just not clear, as I said.

12 A. MR. EPP: Sure.

13 Q. There is that reference, but it's a forecast for, I
14 believe when I was referring to it, it's for the 2023
15 forecast, but there's nothing that tells us what
16 happened with that?

17 A. MR. EPP: So in that -- on page 32 there,
18 you see the 2023 expenditures of 750,000. The next
19 column is completed projects, which means it was
20 closed, completed and closed out, and it is now an
21 asset in our system and has been depreciated over the
22 life of the lease.

23 Q. And that would have been in '23 reading the table as
24 you're reading it, where it says completed then?

25 THE CHAIR: Excuse me, Ms. Bentivegna, I

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Questioned by Ms. Bentivegna

1 think your mic is off, so if you could repeat that.

2 MS. BENTIVEGNA: Sorry, my apologies.

3 Q. MS. BENTIVEGNA: I was just saying that, so where
4 in the table it says that under the column or next to
5 the project completed, then are we to read that to mean
6 that the project was completed, the money was spent as
7 forecast, and it's not -- there's nothing going forward
8 in '25 to '27 other than the amortization, of course,
9 of the costs?

10 A. MR. EPP: We'll have to take an undertaking
11 to answer that.

12 Q. Okay. Thank you.

13 **UNDERTAKING - TO ADVISE WHETHER THE**
14 **RIGHT OF USE ASSET 1 LINDEMAN ROAD**
15 **PROJECT WAS COMPLETED, MONEY SPENT AS**
16 **FORECAST, AND THERE'S NOTHING GOING**
17 **FORWARD IN '25 TO '27 OTHER THAN THE**
18 **AMORTIZATION OF THE COSTS**

19 THE CHAIR: So I'm thinking that this is
20 probably a good time to take a break now, and I'll also
21 sort of bring notice to the fact, I was probably a bit
22 over optimistic yesterday, wildly over optimistic on
23 finishing early perhaps, and so during the break the
24 Board will take the opportunity to discuss potentially
25 lengthening the session today or adding hours tomorrow,

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1 so just so that there's notice of that. We all want to
2 get finished.

3 THE CLERK: Order. This hearing will stand
4 adjourned for 20 minutes.

5 (ADJOURNMENT)

6 THE CLERK: Order. This hearing is
7 reconvened. Please be seated.

8 THE CHAIR: Thank you. And before we start,
9 I'll say that we did contemplate and we did make some
10 decisions, and in the interest of not getting up much
11 earlier in the morning, we're going to sit an extra
12 half an hour until 5 o'clock tonight, and we'll take a
13 shorter lunch break tomorrow, only one hour, and
14 hopefully that will help us get through everything.

15 And I'll take the opportunity as well while I've
16 got the mic on to just confirm that those aids to
17 cross-examination should be added to the exhibit list
18 numbers 5 and 6 as Exhibits 13 and 14 respectively.

19 Is that correct?

20 MS. BENTIVEGNA: Yes, Madam Chair. That's correct.

21 **EXHIBIT 13 - AID TO QUESTIONING 5**

22 **EXHIBIT 14 - AID TO QUESTIONING 6**

23 THE CHAIR: Thank you. I'll just ask you to
24 proceed when you're ready then, Ms. Bentivegna.

25 MR. HERBERT: Madam Chair, just before that,

C. MILNER, J. EPP, S. CUNHA, P. MURCHISON

Questioned by Ms. Bentivegna

1 it's Jason Herbert, if I could just alert the Board to
2 the fact that provided -- we've now filed with the
3 Board written copies of responses to several of the
4 undertakings that were provided yesterday, six of the
5 undertakings from yesterday's transcript and so that
6 will be distributed, I understand or posted
7 electronically.

8 THE CHAIR: Okay. Thank you very much.

9 MR. HERBERT: Thank you.

10 Q. MS. BENTIVEGNA: Now, for these next questions I'm
11 going to be referring to Aids to Questioning 7, 8, 9
12 and 10, so maybe if we can distribute them, that would
13 be helpful. And just to situate these questions, it's
14 regarding the AH3 questioning dispute and the aids to
15 cross refer to an extract from 2017/2018 GRA at PDF
16 page 177 and 178, and that's Aid to Questioning 7.

17 Then Aid to Questioning 8 is an extract from the
18 2021 YEC-2021 GRA at PDF page 165, and then again Aid
19 to Questioning 9 is an extract from the 2017/2018 GRA
20 Table 5.2 at PDF page 224, and then Aid to Questioning
21 10 is YEC's September 22nd, 2017, IR response package,
22 and that would be the response to IR 61 at PDF pages
23 225 to 228, so just so that you have those.

24 And so starting with Attachment 3 to your
25 June 30th supplemental response in the current GRA, so

C. MILNER, J. EPP, S. CUNHA, P. MURCHISON

Questioned by Ms. Bentivegna

1 Exhibit 2-A, if you can look at Attachment 3 at PDF
2 page 50, and the first line in the generation section
3 related to the AH3 contract dispute, that's the line
4 item I'm looking at.

5 Now, in looking at, if you have that, in looking
6 at the AH3 contract dispute line, there seems to be an
7 opening balance for 2023 of about 7,400, a negative
8 capital expenditure of about \$760,000, and then a
9 construction work-in-progress balance is zeroed out as
10 an addition to rate base in the amount of \$752,600 or
11 the difference between opening balance and the negative
12 760,000 2023 capital expenditure. For 2024 they're all
13 zeros.

14 So since the question that generated Attachment 3
15 only asked about '23/'24 actuals, we don't know about
16 '25 to '27, so can I assume that if we had obtained
17 disaggregated information about generation other
18 projects with less than 400,000 spending for '25 to
19 '27, the line item for AH3 contract dispute would also
20 be zero across the years?

21 A. MR. EPP: So, Madam Chair, first, just a
22 minor -- well, a correction on the wording. The 752.6
23 positive in completed projects is a reduction to rate
24 base, not an addition to rate base.

25 Q. All right.

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Questioned by Ms. Bentivegna

1 A. MR. EPP: Further, the AH3 contract dispute
2 was settled in 2023 and finalized and there's nothing
3 else going on with it, so there is no activity in 2024
4 or any future year related to that project.

5 Q. Thank you. So can you tell us what the amount and the
6 date of the settlement was? Was it that \$760,000
7 amount?

8 A. MR. EPP: Madam Chair, there's a long
9 history to this project and I'll try and summarize it
10 as briefly as possible. There was an initial -- the
11 project actually relating to the actual work done was
12 done I believe in 2011, and in service at that time.
13 There was litigation by both parties.

14 At that time Yukon Energy capitalized costs but
15 did not pay certain costs because of the potential --
16 because of the dispute that was going on. In 2016
17 Yukon Energy was ordered to pay \$1.6 million or so, and
18 that was money that Yukon Energy had previously
19 capitalized and withheld just not paid as part of the
20 2011 completion.

21 So the judge at that time in 2016 ordered us to
22 make that payment.

23 Subsequent to that, Yukon Energy appealed and won
24 the appeal. However, the Court of Appeal then ordered
25 that the matter be retried and the second trial

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1 occurred in 2019, and in the 2021 general rate
2 application, we said the judgment had not been received
3 as of the date of this filing.

4 The judge issued her decision on this case on
5 December 2nd, 2022, and YEC was successful in the --
6 successful in that our argument is that we overpaid the
7 amount in 2016, so therefore the contractor had to pay
8 us back \$760,000.

9 So we -- as you can see there in, I think this is
10 Table 5.8, the \$760 was deducted and considered
11 complete and reduced rate base by that amount.

12 So essentially you have the original project from
13 2011 that was, I think around 13 million, and then this
14 entry of \$760,000 to reduce that project 10 years
15 later.

16 Q. Thank you for that explanation. And so then the
17 760,000 was not a gross amount or netting of other
18 costs related to the dispute such as a legal cost. It
19 was just the amount that YEC was able to recover from
20 the contractor; is that correct?

21 A. MR. EPP: Correct.

22 Q. Thank you. Now, just -- and you'll see from the aids
23 to questioning there was mention in 2017 GRA and then
24 in '21 about AH3 contract dispute and that there might
25 be a recovery.

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Questioned by Ms. Bentivegna

1 So first, if you want to go to the 2017/2018 GRA,
2 and that's Aid to Questioning Number 7, it talks about
3 the AH3 and capital costs and expenses. So my interest
4 is I understand what you said, that it's now been
5 settled, but are there any other costs that were
6 incurred from 2017 until the settlement?

7 So for example, the 2.715 million that YEC has
8 spent on the AH3 project between 2013 and the end of
9 2016 and the 0.665 million of that was deemed to be
10 capitalizable, and the remaining portion of 2.715 had
11 to be expense.

12 Now, do I have that right? So I'm just trying to
13 understand in the history that you gave and through the
14 GRAs, what was expensed at the time and what was
15 capitalized, and if there's anything at all
16 outstanding?

17 A. MR. EPP: So, Madam Chair, the amount
18 capitalized in 2011, 13 million, was one transaction.
19 The amount deducted from rate base of 760,000 in 2023
20 was another transaction.

21 All other costs I think they were basically all
22 legal as far as I know, have been expensed, and there
23 is nothing outstanding, and we did talk about in those
24 previous applications bringing them to the Board
25 because we thought they were prudently -- they were

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Questioned by Ms. Bentivegna

1 prudently spent and obviously successful in the
2 outcome.

3 We said throughout the process that we would be at
4 the end of the case, we would be bringing back to the
5 Board for potential recovery, and we have decided not
6 to ask the Board for recovery of those assets -- of
7 those legal expenses. They have been paid for by the
8 shareholder, in essence.

9 MS. BENTIVEGNA: Madam Chair, if we can mark those
10 aids to questioning, 7 through 10, as hearing exhibits,
11 please.

12 THE CHAIR: I'm sorry, could you speak up a
13 bit, Ms. Bentivegna.

14 MS. BENTIVEGNA: Sorry, Madam Chair. If we could
15 mark the Aids to Questioning 7, 8, 9 and 10 as hearing
16 exhibits, please.

17 THE CHAIR: Okay. So respectively on the
18 exhibit list 15, 16, 17 and 18 for those four aids to
19 cross.

20 **EXHIBIT 15 - AID TO QUESTIONING 7**

21 **EXHIBIT 16 - AID TO QUESTIONING 8**

22 **EXHIBIT 17 - AID TO QUESTIONING 9**

23 **EXHIBIT 18 - AID TO QUESTIONING 10**

24 MS. BENTIVEGNA: Okay. Thank you, Madam Chair.

25 Q. MS. BENTIVEGNA: Now I'm moving on to the Lewes

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Questioned by Ms. Bentivegna

1 River Boat lock and looking to understand its
2 relationship to the Lewes River Boat lock road access
3 project and the numbering and naming of related
4 processes to these projects, and I'll explain what I
5 mean.

6 Now -- through my questions. Now, I'll be looking
7 at PDF page 45 of Exhibit 2-A. There's the Table 5.8
8 in Exhibit 2-A. There's the answer, YEC's answer to IR
9 73 at PDF 472 at Exhibit 4, and then there's also the
10 application, Exhibit 1-A at PDF pages 301 to 307, and
11 as well if we can distribute aids to questioning
12 number -- Aid to Questioning Number 11, which is again
13 from YEC's '23/'24 GRA, and that's from page PDF 183.

14 Now, we'll start with the June 30th, supplementary
15 information, Exhibit 2-A. Now, if you go to Attachment
16 2 of this information response, and that's at PDF pages
17 43 to 48, it contains a matrix that was prepared in
18 response to a request from the Board to provide a
19 cross-reference to business cases filed in the GRAs
20 prior to 2025 to '27, the current GRA, for projects
21 which YEC had recorded capital additions either '23 or
22 '24.

23 One of the projects that YEC provides prior GRA
24 business case costs reference is for the project
25 described in attachment to the matrix as the Lewes

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Questioned by Ms. Bentivegna

1 River Boat lock, and that's on PDF page 45. So
2 that's -- there's a table there and the reference to
3 the 2023/'24 GRA as well as the 2012 and 2013 GRA.

4 So there's a business case entry for '23/'24 as
5 being on PDF page 183 of that application, and
6 that's -- we've also provided that as Aid to
7 Questioning 11. And so you'll see the description
8 there regarding the Lewes River Boat lock road access
9 rebuild rate base addition of 1.2 million in 2024.

10 Now, if you keep that handy, this description,
11 we'll go to first the updated table, 5.8, from the
12 June 30th supplementary information submission. That's
13 Exhibit 2-A, and again the part I'm interested in is at
14 PDF page 31 showing the 2023 and 2024 approved forecast
15 from that GRA.

16 And so can you confirm that I've referenced from
17 the updated Table 5.8 that there are line items for
18 both a project called the Lewes River Boat lock and the
19 Lewes River Boat lock road access rebuild?

20 **A. MR. EPP: Confirmed.**

21 **Q.** Thank you. Now, if you go to the bottom of the '23/'24
22 business case extract, it talks about the construction
23 will be completed during the 2024 construction season
24 in order to have the road ready for the 2025 repair of
25 the boat lock.

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Questioned by Ms. Bentivegna

1 So this suggests that repairing the road is a
2 precondition to repairing the boat lock itself; is that
3 correct?

4 **A. MR. EPP:** **That is correct.**

5 **Q.** Okay. Now, if you look at your IR response to YUB-73,
6 that's Exhibit 4, for which the issue line used to
7 prepare the IR was YEC project naming and numbering
8 system. The IR response is found at PDF page 472 of
9 that Exhibit 4. So you'll see the answer there to that
10 question, and so at the end of the part A to YUB-73,
11 YEC states that "names for PIDs can change if it's
12 determined a different name is more appropriate."

13 Now, can you confirm that one of the reasons that
14 YEC can or has determined that a different name is more
15 appropriate is that one project has been amalgamated
16 into a related project with a different scope than a
17 project that had a different name than the project name
18 that scope is transferred into.

19 So basically if you can look at that and tell me,
20 was there a change in the name of the project or was it
21 amalgamated with another project?

22 We're still talking about the Lewes River Boat
23 lock road access rebuild.

24 **A. MR. EPP:** **Madam Chair, there are two**
25 **separate projects that we're referring to here. The**

C. MILNER, J. EPP, S. CUNHA, P. MURCHISON

Questioned by Ms. Bentivegna

1 Lewes River Boat lock and the Lewes River Boat lock
2 road access, and as Ms. Bentivegna stated, the road
3 access was a precursor to any construction of the boat
4 lock.

5 Referring to names for PIDs can change, that does
6 not -- that does not relate to anything to do with the
7 Lewes River Boat lock projects. An example I can give
8 you is the Whitehorse power expansion project that we
9 have in the general rate application. It was very new
10 at the time of the general rate application.

11 We now refer to it as the Whitehorse Power Centre,
12 so that's what -- that's an example of a PID changing
13 because we felt it was more appropriate to change the
14 name.

15 Q. So then from your answer I understand that there was no
16 amalgamation of the Lewes River Boat lock road access
17 road rebuild and the Lewes River Boat lock project; is
18 that correct?

19 A. MR. EPP: Madam Chair, that is correct. Due
20 to information that we learned over time on the Lewes
21 River Boat lock, it was -- that project has been put on
22 hold, as is stated in our application, therefore we
23 never went ahead with constructing the road access, so
24 there is no project for that right now. And there has
25 been no spending on it.

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Questioned by Ms. Bentivegna

1 Q. So just to confirm then, there's nothing happening in
2 the test period with regards to the Lewes River Boat
3 lock road access rebuild as well as the Lewes River
4 Boat lock project; is that correct?

5 A. MR. EPP: There's nothing happening in the
6 test years for the road access project. I believe in
7 our application we had something like \$200,000 for the
8 Lewes River Boat lock in 2025, subject to check, but
9 that is in the application.

10 Q. And what would those -- if the project is on hold, what
11 would those costs be referring to or be for?

12 A. MR. MURCHISON: Madam Chair, Paul Murchison. So
13 the costs that are in the current GRA application are
14 advancing the design of the boat lock as well as the
15 design of the road.

16 When the decision was made not to advance with the
17 road, we were moving into a position to look at the
18 overall facility, so the boat lock, the gates, and the
19 road access.

20 So that work that you see now in the -- that's in
21 the current submission is design work that has
22 proceeded.

23 Q. So, Mr. Murchison, so just so that I understand your
24 response, so the 200,000 in 2025 was for the design
25 work for the boat lock, but I think you also said that

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Questioned by Ms. Bentivegna

1 it was for work, design work for the access road
2 rebuild; is that correct?

3 **A. MR. MURCHISON:** Yeah -- yes, that is correct. The
4 work that was completed in 2025 included the road, as
5 well as boat lock design.

6 **Q.** And now the boat lock is on hold and YEC is not
7 proceeding with -- because of that YEC is not
8 proceeding with the road access rebuild?

9 **A. MR. MURCHISON:** Yes, Madam Chair, that's correct.
10 We're not proceeding with the road access rebuild.
11 There's currently there's a road there that wouldn't
12 meet the requirements for construction, but it does
13 meet the requirements for the maintenance activities
14 that we undertake.

15 Madam Chair, maybe as we're waiting for the next
16 question, just as one of the things that inform the
17 decision about the deferral of the boat lock
18 construction and the road was significant other
19 investments in our capital plan, so that decision as we
20 were advancing the design to then not proceed with the
21 construction was informed by other priorities like
22 slope, surge chamber, Wareham Dam spillway, projects we
23 have in our budget taking significant capital and being
24 a higher priority.

25 **Q.** Thank you. Now, can YEC confirm that it has an

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1 internal process or protocol that governs the
2 procedures to be followed when a project under an
3 original name and project ID number is amalgamated into
4 a project with another name and another ID number?

5 So the reason for my question is, so can we follow
6 where we start off with one project and one ID and then
7 there's an amalgamation. I understand -- I'm not
8 talking about the Lewes river anymore.

9 I'm just talking in general as to whether -- what
10 is YEC's protocol or how does it determine the change
11 in name and project number, so that then it appears
12 that the project, you know, what happened to the
13 project, the first one, how is that done and how is it
14 explained for regulatory purposes, of course?

15 A. MR. EPP: Madam Chair, I'm trying to think
16 of examples, but I can't offhand, but typically if
17 there was an existing project with an existing scope,
18 whether or not there was spending on that, that would
19 be under one PID.

20 If it was then determined that there was a change
21 of direction, a change of -- significant change of
22 scope, basically making it a different project, there
23 would be a new PID for that.

24 Q. And would there be a way or does YEC then identify that
25 that's what happened so that you had an existing

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Questioned by Ms. Bentivegna

1 project and that then it's gone either into a bigger
2 project or become a part of it, so amalgamated,
3 consolidated, however -- whatever word we want to use?

4 A. MR. EPP: So, Madam Chair, when the new
5 project is created, there quite likely could be a
6 reference to an old project, and the reason -- we have
7 to have support for why this new project is taking
8 place, and if it's a result of some other project,
9 there likely would be some history in the -- support
10 for that project now being created.

11 Q. And so is there like a tracking system? I guess I'm
12 just interested in how YEC keeps track and determines
13 these, you know, change in project names and IDs and
14 project scope, so that they can be followed from GRA to
15 GRA?

16 A. MR. EPP: So, Madam Chair, for what I'm
17 referring to, the projects didn't have any costs, so
18 there's not really a reason to have a tracking
19 mechanism. But no, there is no formal tracking done by
20 Yukon Energy to say it used to be called this and now
21 it's called something else. There's no official
22 document.

23 Q. Thank you.

24 A. MR. EPP: Madam Chair, when I do think about
25 it, I think there's one project that I do remember now

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1 that's the -- actually I don't even know what it's
2 called right now, but it's Mayo Faro diesel mobile
3 infrastructure connection, that's not the -- that's not
4 the former, and that's not the current name of the
5 project, but it's one of the projects that has evolved
6 over time.

7 Q. And so would it be a project that didn't have costs and
8 then was transferred over and scope changed or did it
9 have costs and then scope changed and evolved over
10 time?

11 I guess all I'm trying to find out is if there
12 was, for example, a line item in a GRA and then later
13 on there's a different line item that involved some or
14 part of that project?

15 A. MR. EPP: Yes, I believe that is the case.

16 A. MR. MURCHISON: Madam Chair, maybe -- Paul
17 Murchison. It may be helpful information, you know,
18 when you look at projects and capital projects, we do
19 have a capital project registry that lists all of our
20 capital projects and that capital project registry
21 includes projects that are currently in our capital
22 plan, future projects as well, so there is a long list
23 of capital projects that are within the capital
24 projects registry that we have. And that's all the
25 projects that would be currently active and future

C. MILNER, J. EPP, S. CUNHA, P. MURCHISON

Questioned by Ms. Bentivegna

1 planned projects.

2 Q. And so then just for my understanding, does YEC give
3 projects a project ID in addition to the name so that
4 then it can be followed up or do -- or how are project
5 IDs identified or basically given to different projects
6 and whether they change?

7 A. MR. MURCHISON: Madam Chair, Paul Murchison. I'm
8 thinking what may be helpful is the process we use to
9 approve projects that come into our plan. Outside of,
10 you know, a capital plan going to our board and the
11 overall capital plan being approved. Even when that
12 does occur, when that does occur, we have a list of
13 projects that have been identified.

14 The projects that are then approved go through an
15 approval process so that PID is formed for those
16 projects, so then each project gets a PID and then
17 there's a next layer of approval where we have
18 essentially an approve for expenditures that happens on
19 all those projects after they are approved.

20 So we have a large list, not all the projects are
21 approved. The projects that are approved in our
22 capital plan then go through a process where senior
23 management as identified actually approves those PIDs
24 and then once a PID is approved, project managers can
25 spend on those projects. They can't spend before the

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Questioned by Ms. Bentivegna

1 PID is approved and then the subsequent AFE is
2 approved, so that approved for expenditures. Hopefully
3 that provides a bit of help.

4 Q. So does then YEC have a numbering system for its
5 capital projects where I mean I may refer to it as a
6 project ID, but is there a numbering system and project
7 name that follows through? I understand that scope may
8 change and then you may change the name, but is there
9 such a system? Maybe there isn't. I don't know. I'm
10 asking.

11 A. MR. EPP: Madam Chair, so yes, we do first
12 of all have the overall project, the PID numbering
13 system that has been referred to. Within each PID we
14 then create a capital job, a C number, for the various
15 different components of the project. Some projects may
16 have one capital job. Some projects may have several
17 capital projects. So that's how we distinguish the
18 various different stages of a larger project.

19 Q. Okay. So for a moment following our discussion here,
20 can you confirm that your proposal is that forecast
21 cost of the Lewes River Boat lock project are to end in
22 2025, which we understand the total is 1,400,000 plus
23 forecast cost to be incurred on the combined project in
24 2025 currently, 200,000, are to be added to rate base
25 in 2025?

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Questioned by Ms. Bentivegna

1 A. MR. EPP: Thank you for bringing it up on
2 screen. You beat me. And yes, that is confirmed.

3 Q. So we've talked about the 2025 portion of the costs,
4 and you mentioned the forecast cost of 200,000, but are
5 these -- is this 200,000 actual costs that you'll be
6 adding or is it in 2025 or are they still just forecast
7 costs for this Lewes River Boat lock?

8 A. MR. EPP: The \$200,000 was a forecast, and I
9 believe it is still the forecast of what has been spent
10 or very close to what has been spent in 2025, and that
11 is as Mr. Murchison said for completion of the design
12 work.

13 Q. And so do you expect that there will be additional
14 costs in 2025 over that forecast cost?

15 A. MR. EPP: No, we do not.

16 Q. Thank you. Now, I'd like to take you to the paragraphs
17 under the heading "Project Description" on PDF page 301
18 of the application, Exhibit 1-A, and you'll see where
19 it talks about again the Lewes River Boat lock, that
20 it's currently out-of-service and the gates can be --
21 until the gates can be replaced and so on. There's two
22 paragraphs there.

23 Now, when a project is split into stage 1 and
24 stage 2, does stage 1 keep the current assigned project
25 ID number and does stage 2 get a new number that would

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1 start with 2026 as opposed to 2025?

2 A. MR. EPP: Madam Chair, the PID number would
3 remain the same. There could be a different C number
4 or could be a different C number capital number
5 underneath that project.

6 Q. Thank you. Now, with respect to the forecast cost of
7 1.640 million to the end of 2025, is YEC's expectation
8 that if the Board were to approve the proposal to allow
9 this proposed addition to rate base in 2025, YEC would
10 consider these costs to be done? That is to say, not
11 part of any future prudence examination of expenditures
12 on the Lewes River Boat project when it's ultimately
13 completed?

14 A. MR. EPP: Madam Chair, that is correct.
15 This 1.640 million would be considered closed and
16 amortized over the appropriate period. If there is
17 actually any work done in the future to repair the
18 Lewes River Boat lock, that would be the start of
19 something brand new and start with zero costs.

20 Q. So I take it from your answer that the determination of
21 whether the 1.640 million for approved costs would have
22 to be made at this juncture?

23 A. MR. EPP: Yes, that is correct.

24 Q. Thank you.

25 A. MR. EPP: And, Madam Chair, I'll just go on

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1 to explain why we are doing this is based on past
2 directives from the Board, where we've been encouraged
3 to limit AFUDC charges. Since we now know this project
4 will not proceed in at least a few years, we are
5 proposing to close it and stop AFUDC, so no more costs
6 incurred -- are incurred between 2025 and 2031 or
7 whenever the date that the project might get started in
8 the future.

9 A. MR. MURCHISON: Madam Chair, to support an
10 argument for prudence, I think it's important to
11 provide a little bit of information on the process that
12 we went through. And much of this I think is outlined
13 within our GRA application.

14 But we in advancing a design, we looked at
15 options, we looked at options to add additional gates
16 versus not adding gates, how that could impact lake
17 levels within Marsh Lake, engagement with the
18 community, to make -- finally lead us to a decision
19 where we wouldn't be adding gates and advancing a
20 design.

21 So I think from an understanding of a project that
22 we -- the project that we will complete in the future,
23 we made -- we've done the work to make the decision
24 that yes, we will replace only the boat lock, we're not
25 going to add additional gates. We do need to upgrade

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1 the road to allow the boat lock construction to
2 proceed.

3 So we've gone through the process to have a
4 decision and bring us to a 30 percent design that in
5 the future fiscal year when we have the money and
6 decide to proceed with this project, the decision has
7 been made. We've gone through I think a due diligence
8 process to make the decision to land where we are now.

9 A. MS. CUNHA: Madam Chair, I'll just maybe add
10 additional context to Mr. Murchison's point. So
11 because the repair of the Lewes River Boat lock would
12 require in-water works, it was prudent and necessary
13 for Yukon Energy to complete up to at least a 30
14 percent design which these costs are for, in order for
15 it to be assessed for the Yukon Environmental and
16 Socio-Economic Assessment Board, as well as being
17 contemplated as part of our Whitehorse rapids
18 generating station relicensing project.

19 So the greater context of timing that was
20 happening when the work was being done on the design
21 was that we were also in parallel working on the
22 Whitehorse rapid generating relicensing project going
23 through a rigorous assessment through in that
24 relicensing, looking for efficiencies and giving that
25 it was similar work, Lewes control structure is part of

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Questioned by Ms. Bentivegna

1 relicensing, this is at the Lewes control structure.
2 We wanted to have the design ready so that the assessor
3 and the permitter could look at the design and
4 contemplate whether or not those changes and that
5 construction of the boat lock could be done as part of
6 the licence renewal.

7 What has happened subsequently to that in addition
8 for all the reasons Mr. Murchison pointed out, is that
9 in July of this year, the Yukon Water Board when they
10 issued their decision on a 20-year renewal of our
11 Whitehorse rapids generating station water use licence
12 actually directed us not to proceed with the repairs of
13 the Lewes Boat lock control structure at the time --
14 not the control structure, pardon me, but the boat lock
15 itself and has actually asked us to pause that work,
16 we're not able to do anything until Mr. Murchison and
17 his team go ahead and, you know, when the time is
18 right, update that design.

19 Q. So just so I understand, so the expenditure of the
20 1,640,000, that was or is all related to this design
21 work for the lock, what you've said is 30 percent
22 design?

23 A. MR. MURCHISON: Madam Chair, that's correct. And
24 I would say a good way to describe the being at 30
25 percent essentially would be a tender ready design for

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Questioned by Ms. Bentivegna

1 **future construction.**

2 Q. But now that you have the CSUP decision saying not to
3 proceed, what makes YEC believe that in the future
4 there would be a change, and that it could still use at
5 least the work and costs that have been incurred?

6 I'm just looking to see what would support the
7 prudence of having incurred these costs and now with
8 the result that you have in the water licence for the
9 Whitehorse, and it relates to the boat locks or boat
10 lock?

11 A. MS. CUNHA: **Absolutely. So we at the Lewes**
12 **River Boat lock and Whitehorse relicensing project have**
13 **multiple regulators. The Yukon Water Board here in the**
14 **Yukon is one of them, DFO, Department of Fisheries and**
15 **Oceans of course being related to fish, as well as**
16 **Transport Canada, as it directly relates to the boat**
17 **lock.**

18 Transport -- the Yukon River is considered a
19 navigable water and there is a requirement for us to
20 contain that navigation of the water. What is
21 contemplated is as a federal regulator who we are still
22 awaiting to receive the permit for the navigable waters
23 and their direction on it, may actually come and say
24 Yukon Energy, you must go ahead with that
25 reconstruction or repair of the boat lock in X date,

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1 and I say that respectively because we don't know what
2 that date may be.

3 And as a federal regulator their decision would
4 supersede the Yukon Water Board, in the way such that
5 at that time the water board would say okay, now we
6 expect you to advance your design so that you can input
7 the new design into the water board process, we can
8 reassess it again and we can then be on parallel to the
9 Transport Canada ruling.

10 So it really is just a matter of we anticipate
11 that there will be a time that we will need to repair
12 that. That time now is unknown, and we are awaiting
13 further comments from Transport Canada who regulates
14 navigable waters.

15 A. MR. MILNER: Additional context on prudence,
16 Chris Milner, Yukon Energy. Because of the
17 interior-related nature of the project and the water
18 licensing aspects and flood mitigation discussions, it
19 naturally came out of the water relicensing process, it
20 was important to have a good understanding of hydrology
21 and design attributes of that replacement, and that's
22 really what drove the intensity to get the design work
23 done and land on at least a -- the most appropriate
24 option in terms of both cost and function, as it
25 relates to both the boat lock and the conveyance of

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Questioned by Ms. Bentivegna

1 water under certain circumstances.

2 So really that alone is -- would drive the urgency
3 behind this project, just to allow for us to proceed
4 through the water licensing processes to such time when
5 regulators will direct us to do that work in a way that
6 has the greatest or the least impact in terms of the
7 environmental assessment process.

8 Q. And just to confirm further, would YEC anticipate that,
9 let's say if it was four years from now, that they
10 could still use that work, that design work, that's
11 been done for the boat lock in any new project that
12 might be approved for that work?

13 A. MR. MURCHISON: Madam Chair, yes, that is correct
14 to make the assumption. We will use the current design
15 and finalize the current design that we have.

16 Q. Thank you. So now to turn to the second paragraph of
17 the business case at PDF 301 of the application,
18 Exhibit 1-A, so where it begins: (as read)

19 "Yukon Energy has deferred further work
20 on this project to beyond the GRA test
21 years. To avoid incurring significant
22 AFUDC."

23 And I believe that's been confirmed this afternoon as
24 well, and it goes on.

25 Would it be fair to say that saving future AFUDC

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Questioned by Ms. Bentivegna

1 based on concern that the project may take quite a long
2 time to complete, is the primary proposed justification
3 for adding the 1,640,000 to YEC's rate base in 2025.

4 **A. MR. EPP:** Madam Chair, I believe that would
5 be the primary reason for closing it. Historically we
6 would have left that project open, and based on the
7 directives we've received in the prior GRA, that does
8 not appear -- we do not understand that to be the
9 preference of the utilities board, to keep things open
10 when no work is happening.

11 **Q.** Thank you. Now, again referring to your -- the rest of
12 your business case, is one of the primary things that
13 YEC would like a decision on from the Board in its
14 2025/'27 GRA is some type of signal that the Board
15 agrees with a bit of a take it slow, gather more
16 information approach or not? I'm just asking.

17 **A. MR. EPP:** That is not under our
18 consideration.

19 **A. MR. MURCHISON:** Madam Chair, maybe just -- it's
20 not -- I would say it's not the concept of taking it
21 slow is not the case with the boat lock. I think that
22 it's -- certainly there's the directions that we need
23 to follow, under our water licence and needing to
24 assess this structure, but it does come down to capital
25 prioritization.

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1 The project will likely end up in our 25 -- our
2 five-year capital plan as having construction work plan
3 to start in 2030. So once we get through
4 significant -- some other significant expenditures --
5 that's still as I say that would be a planned
6 expenditure subject to change based on how those other
7 projects go.

8 So it's not necessarily about taking it slow.
9 It's about the direction that we've received from
10 regulators, the regulatory bodies as well as
11 prioritization and available capital financing and
12 having other projects prioritized above this project.

13 A. MR. MILNER: And just for further context,
14 Chris Milner, the scale and scope of this project is
15 significant. So it would be a significant capital
16 project if we were to advance it sooner than that.

17 Q. Now, turning to page 305 of the application within the
18 boat lock project business case, the third paragraph on
19 that page talks about, and that's PDF 305:

20 "The Class 5 cost estimate for
21 replacing the boat lock in kind is 11
22 million. Additional costs for
23 structure and boat lock upgrades and
24 road reconstruction are separate."

25 And it goes on about detailing the costs.

C. MILNER, J. EPP, S. CUNHA, P. MURCHISON

Questioned by Ms. Bentivegna

1 Now, there, there's estimates for a number of
2 specific things in this paragraph, but if -- like, can I
3 total all the numbers in this paragraph to get the total
4 project cost estimate? Is that -- would that be correct?

5 **A. MR. MURCHISON:** **No, Madam Chair, that would not be**
6 **correct at this time because we've advanced the design**
7 **beyond the original Class 5 that was provided in this**
8 **submission.**

9 **Q.** Now then, since that's not the case, recognizing that
10 this paragraph references the term "Class 5 estimate"
11 which I understand to mean that there is a potential
12 for a wide variation between the estimate and ultimate
13 actual costs, can you provide a current total cost
14 estimate for the aspects discussed in this paragraph,
15 understanding that the project is on hold and for all
16 the reasons we've just talked about, but would there be
17 or does YEC have a total cost estimate for the
18 different aspects discussed in this paragraph? Or is
19 this still the numbers that you have there?

20 **A. MR. MURCHISON:** **Madam Chair, the updated numbers**
21 **total is in the order of \$40 million.**

22 **Q.** Sorry, Mr. Murchison, could you repeat that? We didn't
23 quite catch it. Where -- I think you said the updated
24 numbers are --

25 **A. MR. MURCHISON:** **Madam Chair, the updated number is**

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Questioned by Ms. Bentivegna

1 in the order of \$40 million.

2 Q. 40 million, thank you. That's the part that we didn't
3 catch, that end bit.

4 Now, would that estimate of potential of 40
5 million, would that include or exclude that 1,640,000
6 that YEC is requesting that the average rate base in
7 2025?

8 A. MR. EPP: Madam Chair, those are two
9 separate numbers. So the 40 million estimate is in
10 addition to the \$1.6 million design cost.

11 Q. Okay. So it would be, as you say, in addition to;
12 correct?

13 A. MR. EPP: Correct.

14 Q. Thank you. Now, there's indication in that paragraph
15 that the road costs would be separate from the class
16 estimate for the lock in that paragraph termed as 11
17 million in the first line of that paragraph.

18 Can you confirm that the ballpark estimate that
19 you've just provided, which could go up to 40 million,
20 does not include the completion of the access road?

21 A. MR. MURCHISON: Madam Chair, I'll have to take
22 that -- we'll have to take that away as an undertaking
23 just to confirm.

24 Q. All right. And can you tell me or undertake to provide
25 subject to any caveats you may want to point out, an

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Questioned by Ms. Bentivegna

1 estimate of the total cost at this point for the
2 restoration of the boat lock and the access road or
3 replacement of the road, access road?

4 A. MR. MURCHISON: Yeah, Madam Chair, so what the
5 undertaking, as I understand it, would be to provide
6 the details on the estimate for the boat lock and
7 access road separately, the numbers, or just -- and
8 confirm the total includes both.

9 Q. Yes, for both.

10 A. MR. MURCHISON: So the undertaking will be to
11 provide a number and confirm that it includes both.

12 Q. Yes. Thank you.

13 UNDERTAKING - TO PROVIDE THE DETAILS
14 AND NUMBERS ON THE ESTIMATE FOR THE
15 LEWES RIVER BOAT LOCK AND ACCESS ROAD
16 SEPARATELY AND CONFIRM THE TOTAL
17 INCLUDES BOTH

18 Q. MS. BENTIVEGNA: Now I'm moving on to the Mayo Lake
19 enhance storage project.

20 MS. BENTIVEGNA: Sorry, before I do so, there was
21 Aid to Questioning Number 11, if we can have an exhibit
22 number, Madam Chair.

23 THE CHAIR: That would be Exhibit 19, I
24 believe.

25 EXHIBIT 19 - AID TO QUESTIONING 11

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Questioned by Ms. Bentivegna

1 MS. BENTIVEGNA: Thank you.

2 Q. MS. BENTIVEGNA: Now, in looking at the
3 [indiscernible] Mayo storage project?

4 THE CHAIR: Excuse me, Ms. Bentivegna, your
5 mic is off, if you're speaking to us.

6 MS. BENTIVEGNA: Yes. Thank you.

7 Q. MS. BENTIVEGNA: I was referring to the business
8 case for the Mayo Lake enhance storage cost project
9 costs which includes a proposed transfer of some of the
10 costs on the MGS relicensing project, so I'm looking at
11 Appendix 5.2A-4, the application PDF pages 407 to 414.

12 So my first question at a high level, and perhaps
13 is at a high level and perhaps is missing some of the
14 nuances of the business case, but my overall impression
15 of Appendix 5.2A-4 is that YEC is trying, in the
16 business case, to demonstrate that the circumstances of
17 the Mayo Lake enhance storage project or broadly
18 speaking comparable to those applied to the Southern
19 Lakes enhanced storage project, which the Board
20 discussed and ultimately ruled on in paragraph 292
21 through 312 of Appendix A, the errata to Board Order
22 2024-05.

23 So would you, at a high level, agree with that
24 characterization or not?

25 A. MR. EPP: Agreed.

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Questioned by Ms. Bentivegna

1 Q. Okay. And also after noting that the Mayo Lake enhance
2 storage project also involves a transfer of some of the
3 costs to a different project, the Appendix 5.2A-4 is
4 attempting to show that the conditions leading to the
5 approval of Southern Lake enhanced storage project
6 costs by the Board are largely similar to the
7 conditions relevant to how the Board should treat Mayo
8 Lake, and so would you still agree to that
9 characterization?

10 A. MR. EPP: Yes.

11 Q. Thank you. Now, going to Table 5.2A-14, found in
12 Appendix 5.2A-4 business case at PDF page 412 of the
13 application, which is Exhibit 1-A, you'll see that --
14 just you'll see the table, and just before the table it
15 say: (as read)

16 "Full costs of the MLESP by year, after
17 transfer of applicable costs to the MGS
18 relicensing project, are detailed in
19 the table below."

20 Now, in that paragraph which I've just read, my
21 understanding is YEC is telling readers that Table
22 5.2A-14 is showing net, not gross costs, after the
23 transfer of 2.36 -- 336 million of costs to the MGS
24 relicensing project because it shows a grand total of
25 2,267,000 at the bottom of the right corner of the table;

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Questioned by Ms. Bentivegna

1 is that correct.

2 A. MR. EPP: Yes, that is correct.

3 Q. Thank you. Now, can you confirm that none of the
4 approximately 2.336 million of cost transferred to the
5 MGS relicensing project was incurred after 2022?

6 A. MR. EPP: Confirmed.

7 Q. Thank you. Now, could you -- now, going to the updated
8 Table 5.8 from the June 30th supplementary information,
9 Exhibit 2-A, specifically if you could go to PDF page
10 31, which is showing approved amounts for the years
11 2023 and '24, there is the line for the MGS five-year
12 water licence renewal, which I see having a closing
13 construction work-in-progress balances for 2023 and
14 2024 respectively of \$3,594,200 and \$6,694,200
15 respectively as I said.

16 Now, going to the part of the updated Table 5.8
17 that shows the '23 and '24 actuals, and that's PDF page
18 34, that I'm on the page that shows deferred costs,
19 major projects over 2 million, licensing and -- the
20 line for the Mayo Lake enhanced storage project is
21 close to the line for the MGS five-year licence
22 renewal.

23 Now, on the Mayo Lake enhanced storage line, I see
24 an opening balance in 2024 of \$4,645,500, a negative
25 capital expenditure of \$2,378,300, and in addition to

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1 rate base of \$2,267,200, which closes out the
2 construction work-in-progress balance at the year's
3 end?

4 So my question is, the Appendix 5.2A write-up says
5 that the 2.366 -- 336 million of costs were transferred
6 to Mayo Lake enhanced storage line, but the
7 construction work-in-progress continuity transfer is
8 about 42,300 more, and can you explain the difference?
9 I'm looking at \$2,378,300 minus the \$2,336,000.

10 A. MR. EPP: Madam Chair, I'd have to take that
11 away to find out what the \$42,000 difference is.

12 Q. All right. Thank you.

13 UNDERTAKING - TO DETERMINE WHAT THE
14 \$42,000 DIFFERENCE IN APPENDIX 5.2A IS
15 RELATED TO THE MAYO LAKE ENHANCED
16 STORAGE LINE

17 Q. MS. BENTIVEGNA: Now, can you confirm, subject to
18 check, that while there were forecasts of capital
19 expenditures for the Mayo Lake enhance storage project
20 in 2023/24 GRA, YEC did not include a business case in
21 that application for it?

22 A. MR. EPP: Madam Chair, in the 2023/2024
23 general rate application, business cases were put
24 forward for those projects and added to rate base at
25 that time.

C. MILNER, J. EPP, S. CUNHA, P. MURCHISON

Questioned by Ms. Bentivegna

1 Q. Sorry, Mr. Epp, getting late in the afternoon, so there
2 was not a business case?

3 A. MR. EPP: We may have provided updated
4 information. I don't recall offhand what the specifics
5 were, but the -- for the 2023/2024 general rate
6 application as the Mayo Lake enhanced storage project
7 was not to be added to rate base, there would not be a,
8 what's called a business case.

9 Q. All right. Thank you.

10 Now, if you go to the Mayo Lake enhanced storage
11 project in '25 to '27 GRA and that's the appendix we've
12 been talking about 5.2A-4 PDF pages 407 to 414, and I'm
13 interested in the brief discussion of cost and benefits
14 of the options of the removal of the coffer dam only,
15 which is compared to the more expensive option
16 involving the removal of the coffer dam physical
17 dredging of the channel and lowering of the licence low
18 supply level. This is at PDF page 411 of the
19 application.

20 And it starts: (as read)

21 "An economic analysis was conducted
22 with updated assumptions to estimates,
23 the levelized cost of energy of two
24 options."

25 And so those -- my questions relate to that. So I'm

C. MILNER, J. EPP, S. CUNHA, P. MURCHISON

Questioned by Ms. Bentivegna

1 assuming that YEC has a document in its possession that
2 supports the option, the removal of the coffer dam only
3 shown on PDF page 411 of the application that supports
4 the \$2 million cost estimates discussed there.

5 A. MS. CUNHA: Madam Chair, I can confirm that we
6 do have -- we have included the coffer dam remnant
7 removal as part of the YESAA assessment and the scope
8 of the Mayo Generating Station five-year water use
9 licence, and we do have the support of the First Nation
10 of Na-Cho Nyäk Dun to include the removal of the Coffe
11 Dam remnants as part of the that five-year licence
12 renewal.

13 Those works have also been part of the YESAA
14 assessment, which just -- we had a decision by Yukon
15 government a couple of days ago that agreed with the
16 assessor that the project, as a whole, is to -- is okay
17 to proceed based on some conditions.

18 So if the question is asked do we have the support
19 to include and move ahead with the coffer dam remnants
20 removal, the answer is yes.

21 Q. And just to be clear then, you have YESAB approval to
22 remove the coffer dam, is that -- do I understand you
23 correctly?

24 A. The coffer dam removal, the remnants were part of the
25 YESAA proposal for the broader one of our five-year

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Questioned by Ms. Bentivegna

1 water use licence renewal, and so the assessor
2 recommended for that project to proceed.

3 We received a decision document from the Yukon
4 government a couple of days ago that agreed with the
5 assessor that the project as a whole, the relicensing
6 which included that element as well as the replacements
7 of the Mayo Lake control structure be okay to proceed
8 on some terms and conditions related to fish, heritage,
9 et cetera.

10 And at present time and we are awaiting the
11 decision document from DFO, which will be very specific
12 to fish, so we don't anticipate any specific comments
13 related to the coffer dam.

14 Q. Thank you for that explanation. Now, to go back to the
15 updated Table 5.8 in the June 30th supplementary
16 submission, at PDF page 37 in -- that's Exhibit 2-A
17 there's a construction work-in-progress balance for the
18 MGS five-year water licence renewal project. There
19 it's zeroed out with the addition to rate base of
20 \$7,294,800 in 2025.

21 So now if you go to the Appendix 5.2A-3 of your
22 2025 GRA application, Exhibit 1-A which is the business
23 case for the MGS five-year water use licence renewal
24 project, it begins at PDF page 396 and goes to PDF page
25 406.

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Questioned by Ms. Bentivegna

1 So I'd actually like to go right to the end of PDF
2 page 406, and there's a table called Table 5.2A-12, MGS
3 relicensing project total costs, and it provides a
4 breakdown of the MGS relicensing project costs that
5 total to 7.295 million.

6 Now, a bit earlier we were talking about the cost
7 of about 2 million to remove the coffer dam. Can you
8 confirm that the cost of removing the coffer dam is not
9 included in the 7.295 million total or is it?

10 A. MR. EPP: Madam Chair, the costs that were
11 incurred -- that were transferred from the MLESP, the
12 Mayo Lake enhanced storage project, are included in the
13 total number of the MGS project cost that's been added
14 to rate base.

15 So you have referenced Table 5.2A-12 of 7.3
16 million.

17 Q. Yes.

18 A. MR. EPP: If you go back one page, you'll
19 see Table 5.2A-11, which is the \$2 million MLESP
20 project costs transferred, and go back another page to
21 Table 5.2A-10. Those are the costs excluding the cost
22 transferred. So you add those two up to get the 7.3.

23 And, sorry, if you were referring to the actual
24 costs in the future to do the actual work to remove
25 that coffer dam, that is zero right now. That would be

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1 a new project in the future, and we have -- well,
2 there's no estimate in here as far as a dollar amount.

3 Q. So --

4 A. MR. EPP: And we are not asking --

5 Q. And in that estimate of 2 million would be a future
6 cost to remove the coffer dam?

7 A. MR. EPP: No, the 2 million is related to
8 the costs already incurred.

9 Q. Okay.

10 A. MR. EPP: For -- to get to this point.

11 Q. Okay.

12 A. MR. EPP: And to get the approval of it as
13 part of the MGS licence. So once the MGS licence is
14 approved, that process is done, and then we could go
15 ahead and do construction of the actual removal --
16 construction. But it's the physical work of actually
17 removing the coffer dam.

18 Q. All right. So then if I'm understanding you then, is
19 it expected that the work would happen in the '25 to
20 '27 GRA?

21 And if so, where are those costs or forecast costs
22 reflected for the removal of the coffer dam once you
23 get your licence?

24 A. MR. MURCHISON: Madam Chair, that project is not
25 in the GRA. The project would likely be included with

1 the replacement or upgrades to the Mayo Lake control
2 structure, which is in a future year.

3 And when you think about future years, it would
4 likely be occurring after Wareham Dam spillway
5 replacement slope work is done, so that's further out
6 in the plan as far as work goes.

7 Q. Thank you.

8 MS. BENTIVEGNA: Madam Chair, maybe this would be a
9 good time to stop since I'm going to start on a new
10 project topic.

11 THE CHAIR: Okay. Then we'll call an end to
12 it today. Thank you, everyone.

13 THE CLERK: 9:30 tomorrow?

14 THE CHAIR: 9:30.

15 THE CLERK: Order. This hearing is now
16 adjourned to 9:30 on October 23rd, 2025.

17 (PROCEEDINGS ADJOURNED AT 4:57 P.M.)

18 _____

19 PROCEEDINGS ADJOURNED TO 9:30 A.M. ON OCTOBER 23, 2025

20 _____

21

22

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24

25

1 Certificate of Transcript

2

3 We, the undersigned, hereby certify that the foregoing
4 pages 164 to 322 are a complete and accurate transcript of
5 the proceedings taken down by us in shorthand and
6 transcribed from our shorthand notes to the best of our
7 skill and ability.

8 Dated at the City of Whitehorse, Yukon Territory, on
9 October 22, 2025.

10

11

12

"Leanne Kowalyk"_____

13

Leanne Kowalyk, RCR, CSR(A)

14

Official Court Reporter

15

16

"Sonja Petryshyn"_____

17

Sonja Petryshyn, CSR (A)

18

Official Court Reporter

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21

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- I N D E X -

VOLUME 2

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(For Yukon Energy Corporation)

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