



B R O W N L E E
L L P
Barristers & Solicitors

Refer to: K. E. Kellgren
Direct Line: 780.497.4890
E-mail: kkellgren@brownleelaw.com
Our File No.: 71310-0020

May 20, 2014

Yukon Utilities Board
Box 31728
Whitehorse, YT Y1A 6L3

Attention: Ms. Deana Lemke
Executive Secretary

Dear Madam:

Re: Yukon Electrical Company Limited (YECL) 2013-2015 General Rate Application (GRA)

This is the letter of justification for the applied-for costs of the intervention of the City of Whitehorse (the "City") in the above cited proceeding. The City was represented in these proceedings by its regulatory counsel, Brownlee LLP and its technical and regulatory analyst, Mr. Russ Bell of Russ Bell & Associates Inc. for the purpose of undertaking all necessary examination and analyses of the application, preparation of all required regulatory submissions and attendance at the oral hearing.

Brownlee LLP has considerable background and knowledge with respect to utility regulation in general, and has represented numerous utilities, consumer groups and municipalities in regulated matters and general rate applications. The Board will note that Ms. Kristjana Kellgren of Brownlee LLP charged an hourly rate of \$280.00 per hour. Mr. Thomas Marriott, as senior counsel with Brownlee LLP, charged the City \$350.00 per hour.

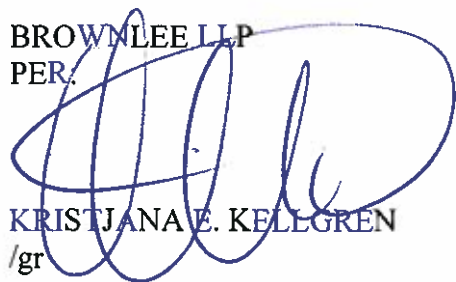
Russ Bell has extensive experience in regulated industries, representing both utilities and customers. The City submits that Brownlee and Russ Bell have the relevant knowledge and expertise necessary to effectively and efficiently represent the interests of the City in this general rate application. Mr. Russ Bell charged the City \$200.00 per hour.

The City submits that its participation in the above-noted matter was effective and relevant to the issues at hand. The City participated in these proceedings by, *inter alia*, reviewing and assessing YECL's Application, submitting information requests to YECL, attending at the hearing and conducting cross-examination of YECL witnesses (and YEC witnesses with respect to the joint DSM panel) and submitting argument and reply argument. The City submits that its costs were reasonably and prudently incurred and that the City was diligent in an efficient presentation of its position. On the majority of issues pursued by the City, the City was successful in its argument and the City believes its participation in this matter was warranted and beneficial.

Please contact the writer with any questions or concerns.

Yours truly,

BROWNLEE LLP
PER.

A handwritten signature in blue ink, appearing to read 'Kristjana E. Kellogg', is written over the typed name and partially over the firm name.

KRISTJANA E. KELLOGG
/gr

Yukon Utilities Board

Affidavit of Fees and Disbursements Form 4

Affidavit of fees and disbursements claimed in the matter of a claim for costs made by

The City of Whitehorse for participation in a proceeding before the

Yukon Utilities Board with respect to the following Application: YECL 2013-15 GRA

I, Kristjana Kellgren, of the (city/town) of Edmonton and the Territory/Province of Alberta,

MAKE OATH (OR AFFIRM) AND SAY THAT:

- 1) I am the Solicitor of the cost claimant City of Whitehorse (the "Claimant") and as such have personal knowledge of the matters hereinafter deposed to, except where stated to be based on information and belief, and where so stated, I do verily believe to be true.
- 2) The Claimant was an (applicant/intervener) in a proceeding (the "Proceeding") before the Board with respect to the above application(s).
- 3) The Claimant incurred fees and disbursements (exclusive of GST) in the amount of \$ 50,115.06 as a result of its participation in the Proceeding. Additionally, the Claimant incurred GST on the above fees and disbursements in the amount of \$ 2.
- 4) I have personally reviewed the accounts of the Claimant's [lawyer(s), consultant(s), witness(s)], including the supporting documentation as required by the *Scale of Costs*, and confirm that these accounts represent work performed at the specific request of the Claimant.
- 5) I have personally reviewed all receipts, invoices, or accounts for transcripts, airfare, or accommodation and confirm that they represent disbursements incurred at the specific request of the Claimant.
- 6) I confirm that the fees and disbursements claimed on behalf of the Claimant's lawyer(s), expert(s), or consultant(s) are reasonable and in accordance with the *Scale of Costs*.
- 7) (If necessary) The fees claimed on behalf of _____ are in excess of the *Scale of Costs*. However, I believe that the Claimant should be entitled to recover such costs because: N/A

8) To the best of my knowledge and belief, the fees and disbursements claimed by the Claimant represent fees and disbursements incurred necessarily and reasonably for the purpose of the Proceeding.

9) (If necessary) The Claimant is entitled to a rebate in connection with the Federal Goods and Services Tax to the extent of ____%. The Claimant's GST number is 106930654R001.

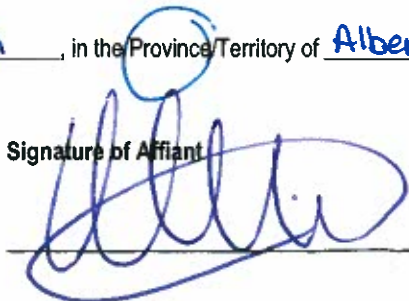
SWORN (OR AFFIRMED) before me at the (City/Town, etc.) of Edmonton, in the (Province/Territory) of Alberta on (date) 20th day of May, 2014

Notary Public or Commissioner of Oaths



ALISON ESPETVEIDT
Barrister & Solicitor

Signature of Affiant



YUKON UTILITIES BOARD

Summary of Total Costs Claimed Form U1 - Page 1 of 1

Date May 20, 2014

Firm/Company Name	Total Fees	Total Disbursements	GST		Total Fees, Disbursements, & GST
			Total GST on Fees & Disbursements		
BROWNLEE LLP	\$23,187.50	\$2,244.42	\$0.00		\$25,431.92
RUSS BELL & ASSOCIATES INC.	\$23,450.00	\$1,237.31	\$0.00		\$24,687.31
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
TOTAL COSTS CLAIMED	\$46,637.50	\$3,481.73	\$0.00		\$50,119.23

Claimant City of Whitehorse
 Agent/Representative Brownlee LLP
 Address 2200, 10155 - 102 Street, Edmonton, AB T5J 4G8
 Phone 780-497-4868 Fax 780-424-3254
 E-mail tmarricott@brownleelaw.com

Applicant(s) Yukon Energy Corporation (YEC)
 Application(s) No. _____
 Hearing YEC 2012-13 Interim Rate Rider and GRA

YUKON UTILITIES BOARD

Summary of Professional Fees Claimed

Date May 20, 2014

FIRM/COMPANY NAME	of Experience	Hourly Wage	PROFESSIONAL FEES						Total Fees	Professional Fees	Total	
			Preparation Hours	Fees	Attendance Hours	Fees	Argument & Reply Hours	Fees				
Individual Name												
Thomas D. Marriott	>20	\$350.00	11.85	\$4,147.50			\$0.00		\$0.00	\$4,147.50	\$0.00	\$4,147.50
Individual Name												
Kristiana Kelgren	5.0	\$280.00	43.25	\$12,110.00	18.50	\$5,180.00	6.25	\$1,750.00		\$19,040.00	\$0.00	\$19,040.00
Individual Name												
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Total This Company			55.10	\$16,257.50	18.50	\$5,180.00	6.25	\$1,750.00	0.00	\$23,187.50	\$0.00	\$23,187.50

FIRM/COMPANY NAME RUSS BELL & ASSOCIATES INC.												
Individual Name		Hourly Wage	PROFESSIONAL FEES						Total Fees	Professional Fees	Total	
			Preparation Hours	Fees	Attendance Hours	Fees	Argument & Reply Hours	Fees				
Russ Bell	>20	\$200.00	91.75	\$18,350.00	13.00	\$2,600.00	12.50	\$2,500.00	117.25	\$23,450.00	\$0.00	\$23,450.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Total This Company			91.75	\$18,350.00	13.00	\$2,600.00	12.50	\$2,500.00	117.25	\$23,450.00	\$0.00	\$23,450.00

Claimant CITY OF WHITEHORSE
Hearing VECL 2013-2015 GRA

Applicant(s) VECL
Applicant(s) No. _____

Summary of Professional Fees Claimed

Form U2 - Page 2 of 2

Date May 20, 2014

FIRM/COMPANY NAME	Years of Experience	Hourly Wage	Preparation		Attendance		Argument & Reply		Total Fees		GST Professional Fees	Total Fees & GST
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
Individual Name				\$0.00		\$0.00		\$0.00	0.00	\$0.00	\$0.00	\$0.00
Individual Name				\$0.00		\$0.00		\$0.00	0.00	\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00	0.00	\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00	0.00	\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00	0.00	\$0.00		\$0.00
Total This Company			0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00

FIRM/COMPANY NAME												
Individual Name	Years of Experience	Hourly Wage	Preparation		Attendance		Argument & Reply		Total Fees		GST Professional Fees	Total Fees & GST
Individual Name			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Individual Name				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Total This Company			0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00

TOTAL PROFESSIONAL FEES CLAIMED 146.85 \$34,607.50 31.50 \$7,780.00 18.75 \$4,250.00 117.25 \$46,637.50 \$0.00 \$46,637.50

Claimant City of Whitehorse Applicant(s) YEC
Hearing YEC 2012-13 Interim Rate Rider and GRA Application(s) No. _____



B R O W N L E E
L L P
R e s p o n s i b l e + S o l u t i o n s

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

June 27, 2013
Invoice No.: 388455
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	647.50
TOTAL TAXABLE DISBURSEMENTS	0.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	2.20
TOTAL GOODS & SERVICE TAX	32.49
	<hr/>
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$682.19

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E L
L L P
Business & Securities

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

June 27, 2013
Invoice No.: 388455
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH June 27, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
06/07/13	Receipt of Board Order;	TDM	0.15	52.50
06/14/13	Email from Wayne Tuck and response	TDM	0.30	105.00
06/17/13	Review Board Order (2013-02)	TDM	0.15	52.50
06/20/13	Email to Wayne Tuck and response; Email from Brian Crist and response; Review Board Order 2013-02 and YECL interim rate application; prepare letter of intervention and email consultant;	TDM	0.75	262.50
06/21/13	Receipt and initial review of file; conducting and review of conflict searches	TDM	0.25	87.50
06/21/13	Review YECL response to comments on interim;	TDM	0.25	87.50
	Total Hours		1.85	

Total Services	\$647.50
Plus 5% Goods & Service Tax	32.38
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$679.88

Summary of Services

	<u>Timekeeper</u>	
TDM	Marriott, Thomas D.	<u>Hours</u>
	Total Services	1.85
		1.85

DISBURSEMENTS AND OTHER CHARGES:

City of Whitehorse
71310-0020

Invoice No. 388455
June 27, 2013

OTHER CHARGES:

Laser - Printing Letter paper	\$2.20	
Total Other Charges:	<u>2.20</u>	
Plus 5% Goods & Service Tax	0.11	
TOTAL: (INCL Goods & Service Tax)		<u>\$2.31</u>

TOTAL FEES & DISBURSEMENTS	\$649.70
TAX	\$32.49
TOTAL DUE THIS MATTER	\$682.19

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E S T R I C T E D & S O L I C I T O R S

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

July 30, 2013
Invoice No.: 389402
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	2,607.50
TOTAL TAXABLE DISBURSEMENTS	0.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	12.13
TOTAL GOODS & SERVICE TAX	<u>130.99</u>
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$2,750.62

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
B u r r i n g t o n & S u b s i d i a r y

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

July 30, 2013
Invoice No.: 389402
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH July 30, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
07/02/13	Email to Russ Bell;	TDM	0.15	52.50
07/11/13	Email to Wayne Tuck Re: direction;	TDM	0.15	52.50
07/11/13	Review application;	TDM	0.50	175.00
07/12/13	Further review of application;	TDM	3.50	1,225.00
07/16/13	Prepare draft IRs on depreciation;	TDM	0.25	87.50
07/16/13	Review draft depreciation IRs and depreciation study;	TDM	0.50	175.00
07/18/13	Review and revise draft IRs; Email to Russ;	TDM	1.50	525.00
07/18/13	Review negotiated settlement process;	TDM	0.25	87.50
07/18/13	Email to Brian Crist and Wayne Tuck;	TDM	0.15	52.50
07/18/13	Receipt and review of IRs from Watson Lake;	TDM	0.25	87.50
07/18/13	Receipt and initial review of IRs from UCG;	TDM	0.25	87.50
	Total Hours		<hr/> 7.45	

City of Whitehorse
71310-0020

Invoice No. 389402
July 30, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	Total Services			\$2,607.50
	Plus 5% Goods & Service Tax			130.38
	TOTAL FEES FOR PROFESSIONAL SERVICES:			<u>\$2,737.88</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
TDM	Marriott, Thomas D.	<u>7.45</u>
	Total Services	<u>7.45</u>

DISBURSEMENTS AND OTHER CHARGES:

OTHER CHARGES:

Colour Copies	\$0.10	
Laser - Printing Letter paper	8.40	
Telephone - Long Distance/Teleconferences	3.00	
Postage	<u>0.63</u>	
Total Other Charges:	12.13	
Plus 5% Goods & Service Tax	<u>0.61</u>	
TOTAL: (INCL Goods & Service Tax)		<u>\$12.74</u>

TOTAL FEES & DISBURSEMENTS	\$2,619.63
TAX	\$130.99
TOTAL DUE THIS MATTER	\$2,750.62

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

City of Whitehorse
71310-0020

Invoice No. 389402
July 30, 2013

E&OE



B R O W N L E E
L L P
B u s i n e s s & S o l u t i o n s

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

August 29, 2013
Invoice No.: 390592
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	700.00
TOTAL TAXABLE DISBURSEMENTS	0.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	36.80
TOTAL GOODS & SERVICE TAX	36.84
<hr/>	
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$773.64

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E S P O N S I B L E & S U B S T A N T I A L

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

August 29, 2013
Invoice No.: 390592
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH August 29, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
08/02/13	Letter from UCG;	TDM	0.15	52.50
08/06/13	Review Leading Edge letter;	TDM	0.15	52.50
08/07/13	Review YUB Order 2013-06;	TDM	0.15	52.50
08/08/13	Receipt and review of IR responses to CW;	TDM	0.75	262.50
08/14/13	Email memo from Board;	TDM	0.15	52.50
08/18/13	Email from Roger Rondeau and response from Board;	TDM	0.15	52.50
08/20/13	YECL response to UCG motion;	TDM	0.50	175.00
	Total Hours		<u>2.00</u>	
Total Services				<u>\$700.00</u>
Plus 5% Goods & Service Tax				<u>35.00</u>
TOTAL FEES FOR PROFESSIONAL SERVICES:				<u>\$735.00</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
TDM	Marriott, Thomas D.	<u>2.00</u>
	Total Services	<u>2.00</u>

DISBURSEMENTS AND OTHER CHARGES:

City of Whitehorse
71310-0020

Invoice No. 390592
August 29, 2013

OTHER CHARGES:

Laser - Printing Letter paper	\$35.70	
Postage	1.10	
Total Other Charges:	<u>36.80</u>	
Plus 5% Goods & Service Tax	1.84	
TOTAL: (INCL Goods & Service Tax)		<u>\$38.64</u>

TOTAL FEES & DISBURSEMENTS	\$736.80
TAX	\$36.84
TOTAL DUE THIS MATTER	\$773.64

This is our account herein

BROWNLEE LLP

PER: _____

Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
B u s i n e s s & S e r v i c e s

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

September 27, 2013
Invoice No.: 391855
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	752.50
TOTAL TAXABLE DISBURSEMENTS	0.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	2.93
TOTAL GOODS & SERVICE TAX	<u>37.78</u>
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$793.21

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
Business & Services

City of Whitehorse
 ATTN: Brian Crist
 2121 - 2nd Avenue
 Whitehorse, YT Y1A 1C2
 Canada

September 27, 2013
 Invoice No.: 391855
 Our File Number: 71310-0020/TDM
 Your Reference:
 Email: tmarriott@brownleelaw.com
 Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH September 27, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
08/30/13	Review Board Order 2013-07;	TDM	0.15	52.50
09/05/13	Receipt of further IR responses from YECL;	TDM	0.25	87.50
09/10/13	Teleconference with R. Bell re: evidence and issues with application; Review application; Correspondence to client re: City's position on evidence, issues, and potential of pursuing negotiated settlement;	KEK	1.25	350.00
09/10/13	Telephone call to Brian Crist and response (voicemail);	TDM	0.15	52.50
09/12/13	Correspondence to and from City re: evidence;	KEK	0.30	84.00
09/18/13	Correspondence from City re: evidence / cross-examination;	KEK	0.15	42.00
09/27/13	Telephone call from R. Bell re: hearing; Correspondence to City re: instructions;	KEK	0.30	84.00
	Total Hours		<u>2.55</u>	

Total Services	<u>\$752.50</u>
Plus 5% Goods & Service Tax	37.63

TOTAL FEES FOR PROFESSIONAL SERVICES: \$790.13

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
TDM	Marriott, Thomas D.	0.55

City of Whitehorse
71310-0020

Invoice No. 391855
September 27, 2013

KEK	Kellgren, Kristjana E	2.00
	Total Services	<u>2.55</u>

DISBURSEMENTS AND OTHER CHARGES:

OTHER CHARGES:

Photocopies	\$0.10	
Scanning	0.10	
Laser - Printing Letter paper	2.10	
Postage	0.63	
Total Other Charges:	<u>2.93</u>	
Plus 5% Goods & Service Tax	0.15	
TOTAL: (INCL Goods & Service Tax)		<u>\$3.08</u>

TOTAL FEES & DISBURSEMENTS	\$755.43
TAX	\$37.78
TOTAL DUE THIS MATTER	\$793.21

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
Business & Solutions

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

October 30, 2013
Invoice No.: 393018
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	602.00
TOTAL TAXABLE DISBURSEMENTS	8,602.36
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	16.20
TOTAL GOODS & SERVICE TAX	<u>461.03</u>
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$9,681.59

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
B u s i n e s s & S e r v i c e s

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

October 30, 2013
Invoice No.: 393018
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH October 30, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
09/30/13	Receipt and review of correspondence submitted on behalf of Carcross property owners association;	KEK	0.15	42.00
10/01/13	Correspondence from Board re: hearing venue;	KEK	0.15	42.00
10/04/13	Review memorandum from the Board re: hyperlinks;	KEK	0.15	42.00
10/12/13	Receipt and review of correspondence from Board to UCG;	KEK	0.15	42.00
10/17/13	Correspondence from YUB re: hearing dates;	KEK	0.15	42.00
10/18/13	Correspondence to R. Bell and client re: extra day of hearing; Telephone conference with R. Bell re: cross-examination; Correspondence from Leading Edge re: cross-examination / hearing;	KEK	0.50	140.00
10/21/13	Correspondence from YECL re: DCF and scope of hearing;	KEK	0.15	42.00
10/23/13	Correspondence from Board re: scope of hearing; Correspondence from Local Advisory Committee re: Carcross;	KEK	0.30	84.00
10/24/13	Board memo re: extension of hearing;	KEK	0.15	42.00
10/28/13	Telephone call to client re: hearing;	KEK	0.15	42.00
10/29/13	Correspondence from YUB re: exhibit list;	KEK	0.15	42.00

City of Whitehorse
71310-0020

Invoice No. 393018
October 30, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	Total Hours		2.15	
	Total Services			\$602.00
	Plus 5% Goods & Service Tax			30.10
	TOTAL FEES FOR PROFESSIONAL SERVICES:			\$632.10

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
KEK	Kellgren, Kristjana E	2.15
	Total Services	2.15

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Miscellaneous - Taxable	VENDOR: Russ Bell & Associates Inc.; INVOICE#: 548; Consulting services to July 31/13	\$5,750.00	
Miscellaneous - Taxable	VENDOR: Russ Bell & Associates Inc.; INVOICE#: 555; Consulting services to Sep 30/13	2,100.00	
Miscellaneous - Taxable	VENDOR: Kristjana Kellgren; INVOICE#: 03OCT13; Flights to/from Whitehorse (Nov 3-6/13)	752.36	
Total Taxable Disbursements:		8,602.36	
Plus 5% Goods & Service Tax		430.12	
TOTAL: (INCL Goods & Service Tax)			\$9,032.48

OTHER CHARGES:

Colour Copies	\$2.30	
Laser - Printing Letter paper	11.30	
Postage	2.60	
Total Other Charges:	16.20	
Plus 5% Goods & Service Tax	0.81	
TOTAL: (INCL Goods & Service Tax)		\$17.01

TOTAL FEES & DISBURSEMENTS	\$9,220.56
TAX	\$461.03
TOTAL DUE THIS MATTER	\$9,681.59

City of Whitehorse
71310-0020

Invoice No. 393018
October 30, 2013

This is our account herein

BROWNLEE LLP

PER:

Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



SALES PERSON: 70 ITINERARY/INVOICE NO. 0250638 DATE: 01 OCT 13
 CUSTOMER NBR: 010039 DUPLICATE JNVLMN PAGE: 01

TO: BROWNLEE LLP
 SUITE 2200 10155 102 ST
 EDMONTON, AB T5J 4G8

YOUR ACCOUNTING COPY

FOR: KELLGREN/KRISTJANA MS REF: 805209

RECONFIRM RETURNING AND CONTINUING RESERVATIONS
 72 HOURS IN ADVANCE FOR INTERNATIONAL FLIGHTS AND
 SUGGEST 48 HOURS IN ADVANCE FOR DOMESTIC FLIGHTS
 CAUTION: TICKETS HAVE VALUE IF UNUSED. RETURN FOR REFUND.

03 NOV 13 - SUNDAY

OTHER EDMONTON INTL AB
 AIR NORTH CONFIRMATION 805209
 RESERVATIONS 805209

BILLED TO VIXXXXXXXXXXXXX3599 443.24*
 22.17 G.S.T./H.S.T. 22.17*

AIR AIR NORTH FLT:508 ECONOMY MULTI MEALS
 LV EDMONTON INTL AB 1435 EQP: BOEING 737
 02HR 25MIN
 AR WHITEHORSE YT 1600 NON-STOP
 REF: 805209

HOTEL WHITEHORSE YT OUT-06NOV
 COAST HOTELS/RESORTS 3 NIGHTS
 COAST HIGH COUNTRY 1 ROOM COMFORT QUEEN SHOWER NS
 4051 4TH AVENUE FREE WIFI, LCD TV, MICROWAVE,
 WHITEHORSE YT Y1A1H1 RATE-140.00CAD PER NIGHT
 FONE 1-867-6674471 CANCEL BY 04P DAY OF ARRIVAL
 FAX 1-867-6676457
 GUARANTEED LATE ARRIVAL
 CONFIRMATION CHCFC9533
 NONSMOKING

06 NOV 13 - WEDNESDAY

AIR AIR NORTH FLT:535 ECONOMY MULTI MEALS
 LV WHITEHORSE YT 1700 EQP: BOEING 737
 02HR 15MIN
 AR VANCOUVER BC 1915 NON-STOP
 ARRIVE: MAIN TERMINAL REF: 805209

AIR AIR CANADA FLT:248 ECONOMY CLASS
 LV VANCOUVER BC 2105 EQP: AIRBUS A320
 DEPART: MAIN TERMINAL 01HR 30MIN
 AR EDMONTON INTL AB 2335 NON-STOP
 REF: PD4IPZ

SEAT SELECTION - 20D - FLIGHT AC 248

CONTINUED ON PAGE 2



SALES PERSON: 70 ITINERARY/INVOICE NO. 0250638 DATE: 01 OCT 13
 CUSTOMER NBR: 010039 DUPLICATE JNVLMN PAGE: 02

TO: BROWNLEE LLP
 SUITE 2200 10155 102 ST
 EDMONTON, AB T5J 4G8

FOR: KELLGREN/KRISTJANA MS REF: 805209

RECONFIRM RETURNING AND CONTINUING RESERVATIONS
 72 HOURS IN ADVANCE FOR INTERNATIONAL FLIGHTS AND
 SUGGEST 48 HOURS IN ADVANCE FOR DOMESTIC FLIGHTS
 CAUTION: TICKETS HAVE VALUE IF UNUSED. RETURN FOR REFUND.

06 NOV 13 - WEDNESDAY			
OTHER EDMONTON INTL AB			
BOOKING MANAGEMENT FEE - 50.00			
PROFESSIONAL FEE			
	BILLED TO VIXXXXXXXXXXXXX3599		50.00*
	2.50 G.S.T./H.S.T.		2.50*
OTHER VANCOUVER BC			
AIR CANADA CONFIRMATION PD4IPZ			
RESERVATIONS 2126161803	KELLGREN K		
	BILLED TO VIXXXXXXXXXXXXX3599		259.12*
	12.96 G.S.T./H.S.T.		12.96*
03 AUG 14 - SUNDAY			
OTHER EDMONTON AB			
HAVE A SAFE AND PLEASANT TRIP			
	TOTAL BASE		650.00
	TOTAL TAX		102.36
	TOTAL G.S.T./H.S.T.		37.63
	NET CC BILLING		789.99*
	TOTAL AMOUNT DUE		0.00

CONTINUED ON PAGE 3



10175-100A Street
 Edmonton, Alberta T5J 0R7
 Tel: (780) 428-6031
 Fax: (780) 425-5193
 E-mail: lesley@pauiltravel.com
 www.pauiltravel.com

SALES PERSON: 70 ITINERARY/INVOICE NO. 0250638 DATE: 01 OCT 13
 CUSTOMER NBR: 010039 DUPLICATE JNVLMN PAGE: 03

TO: BROWNLEE LLP
 SUITE 2200 10155 102 ST
 EDMONTON, AB T5J 4G8

FOR: KELLGREN/KRISTJANA MS REF: 805209

RECONFIRM RETURNING AND CONTINUING RESERVATIONS
 72 HOURS IN ADVANCE FOR INTERNATIONAL FLIGHTS AND
 SUGGEST 48 HOURS IN ADVANCE FOR DOMESTIC FLIGHTS
 CAUTION: TICKETS HAVE VALUE IF UNUSED. RETURN FOR REFUND.

.....
 ..AN ADMINISTRATION FEE WILL BE APPLIED ON
 ..EACH CHANGE REQUESTED
 ..
 ..PREPARED BY DONNA KRUEGER
 ..AFTER HOURS NUMBER 1-800-757-7676 IN NORTH AMERICA
 ..INTERNATIONAL 001-303-876-4247
 ..THERE IS A 35.00 CHARGE PER AFTER HOURS CALL
 TICKET IS NON-REFUNDABLE. CHANGE PENALTIES APPLY.
 ANY CHANGES MUST BE MADE BEFORE THE ORIGINAL FLIGHT DATE.
 IF THE TICKET IS CANCELLED THIS MUST BE DONE BEFORE THE
 DATE OF THE FIRST FLIGHT.
 RECOMMENDED CHECK-IN TIME IS AT LEAST 60 MINUTES PRIOR TO DEPARTURE.
 AFTER CHECK-IN YOU MUST BE AVAILABLE AT THE BOARDING GATE AT LEAST
 30 MINUTES PRIOR TO DEPARTURE OR YOU MAY BE DENIED BOARDING.
 PLEASE ENSURE THAT YOU HAVE GOVERNMENT-ISSUED PHOTO I.D.
 GATE ASSIGNMENTS AND DEPARTURE/ARRIVAL INFORMATION ARE
 SUBJECT TO CHANGE. PLEASE CHECK MONITORS AT THE AIRPORT.
 PLEASE RECONFIRM ALL FLIGHTS
 BAGGAGE ALLOWANCES VARY BY DESTINATION AND AIRLINE. CHECK WITH
 THE AIRLINE DIRECTLY FOR BAGGAGE ALLOWANCES AND EXTRA BAGGAGE FEES.



B R O W N L E E
L L P
B u s i n e s s & S o l u t i o n s

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

November 28, 2013
Invoice No.: 394229
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	14,098.00
TOTAL TAXABLE DISBURSEMENTS	5,390.43
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	72.80
TOTAL GOODS & SERVICE TAX	<u>978.06</u>
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$20,539.29

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
B U R N S W I C K & S P E N C E R

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

November 28, 2013
Invoice No.: 394229
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH November 28, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
10/30/13	Review application materials, Board Order 2009-02, IR Responses and prepare for hearing; Receipt and review of correspondence on behalf of YECL re: witness panels;	KEK	1.75	490.00
10/31/13	Correspondence from YECL re: Board direction / hyperlinks; Correspondence from YECL re: updates to application;	KEK	0.30	84.00
11/01/13	Prepare for hearing; Review draft cross-examination and aids to cross; Correspondence re: YECL opening statement; Correspondence from PIAC re: aids to cross; Correspondence to distribution list enclosing aids to cross; Correspondence from Board counsel re: aids to cross;	KEK	2.50	700.00
11/03/13	Continued preparation for hearing; Travel from Edmonton to Whitehorse (1/2 time); Meeting with R. Bell to review draft cross-examination and prepare for hearing; Correspondence from Board re: updated exhibit list;	KEK	3.75	1,050.00
11/04/13	Prepare for hearing; Attend hearing and conduct cross-examination of Panels 1 and 2; Correspondence from Leading Edge re: aid to cross; Correspondence from YCS re: aid to cross;	KEK	8.50	2,380.00
11/05/13	Attend hearing; Prep for DSM cross; Correspondence with R. Bell, W. Tuck and B. Crist re: DSM initiatives, TOU rates and other jurisdictions, and renewable energy uses in the Yukon;	KEK	8.00	2,240.00
11/06/13	Attend hearing; Finalize DSM cross; Receipt and review of answers to undertakings; Review Microgeneration Policy issued by Territorial Government;	KEK	9.50	2,660.00

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
11/07/13	Attend hearing; Conduct cross-examination of DSM panel; Return travel to Edmonton (1/2 time);	KEK	7.50	2,100.00
11/12/13	Correspondence to and from R. Bell re: argument; Correspondence to and from client re: argument;	KEK	0.50	140.00
11/15/13	Receipt and review of correspondence from R. Rondeau and S. Wright re: hearing / process concerns;	KEK	0.15	42.00
11/15/13	Receipt and review of correspondence from R. Rondeau and S. Wright re: hearing / process concerns; Telephone call and correspondence from B. Crist re: rate impacts; Telephone call to B. Crist and follow up correspondence to B. Crist re: rate impacts and expectations re: results of YECL GRA; Correspondence from A. Sears re: transcript corrections;	KEK	1.00	280.00
11/18/13	Correspondence from B Crist re: rates; Correspondence from W. Tuck re: answer to undertaking; Correspondence to B. Crist re: rate increases; Correspondence to W. Tuck re: the same;	KEK	0.50	140.00
11/19/13	Teleconference with R. Bell re: argument;	KEK	0.15	42.00
11/20/13	Review answers to undertakings; Correspondence to client re: increases and rates;	KEK	0.50	140.00
11/25/13	Receipt and review of Board correspondence to UCG re: process issues raised; Review, revise and add to issues list for argument; Correspondence with client re: DSM and AMR issues and position in argument;	KEK	2.00	560.00
11/26/13	Finalize issues list; Telephone call to and correspondence with R. Bell re: issues for argument; Correspondence with City re: issues and argument;	KEK	2.00	560.00
11/27/13	Teleconference with City re: argument;	KEK	1.00	280.00
11/28/13	Teleconference and correspondence with R. Bell re: argument; Correspondence from R. Rondeau / UCG re: board process;	KEK	0.75	210.00

City of Whitehorse
71310-0020Invoice No. 394229
November 28, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	Total Hours		50.35	
	Total Services			\$14,098.00
	Plus 5% Goods & Service Tax			704.90
	TOTAL FEES FOR PROFESSIONAL SERVICES:			\$14,802.90

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
KEK	Kellgren, Kristjana E	50.35
	Total Services	50.35

DISBURSEMENTS AND OTHER CHARGES:**TAXABLE DISBURSEMENTS:**

Miscellaneous - Taxable	VENDOR: Russ Bell & Associates Inc.; INVOICE#: 558; Oct/13 Consulting fees	\$4,100.00	
Miscellaneous - Taxable	VENDOR: Kristjana Kellgren; INVOICE#: 12NOV13; Hotel charges for trip to Whitehorse (Nov 3-7/13)	560.00	
Miscellaneous - Taxable	VENDOR: Kristjana Kellgren; INVOICE#: 12NOV13-2; Travel costs for trip to Whitehorse (Nov 3-7/13)	680.43	
Miscellaneous - Taxable	VENDOR: Kristjana Kellgren; INVOICE#: 14NOV13; Flight change fees	50.00	
Total Taxable Disbursements:		5,390.43	
Plus 5% Goods & Service Tax		269.52	
TOTAL: (INCL Goods & Service Tax)			\$5,659.95

OTHER CHARGES:

Photocopies	\$2.30	
Colour Copies	8.60	
Laser - Printing Letter paper	57.70	
Telephone - Long Distance/Teleconferences	1.60	
Postage	2.60	
Total Other Charges:	72.80	
Plus 5% Goods & Service Tax	3.64	
TOTAL: (INCL Goods & Service Tax)		\$76.44

TOTAL FEES & DISBURSEMENTS	\$19,561.23
TAX	\$978.06

City of Whitehorse
71310-0020

Invoice No. 394229
November 28, 2013

TOTAL DUE THIS MATTER

\$20,539.29

This is our account herein

BROWNLEE LLP

PER: _____

Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



4051 - 4th Avenue
 Whitehorse, Yukon Y1A 1H1
 Tel: (867) 667 4471 Fax: (867) 667 6457

Kristjana Kellgren
 9217 92 street
 Edmonton AB T6C 3R4
 CANADA

Invoice

Invoice date 11/7/2013
 Invoice number 6096
 Our reference CHC-FC9533 /A
 GST Number 840910947RT0003

Guest	Kristjana Kellgren	Arrival	11/3/2013	Departure	11/7/2013	Room	434
Date	Description	Quantity	Unit Price	Total (CAD)			
11/3/2013	Room Charge	1	140.00	140.00			
11/3/2013	GST	1	7.00	7.00			
11/4/2013	Room Charge	1	140.00	140.00			
11/4/2013	GST	1	7.00	7.00			
11/5/2013	Room Charge	1	140.00	140.00			
11/5/2013	GST	1	7.00	7.00			
11/6/2013	Room Charge	1	140.00	140.00			
11/6/2013	GST	1	7.00	7.00			

		Total invoice	588.00
11/7/2013	VS ****3599 Auth: 014095		-588.00
		Total Paid	-588.00
		Total Due	0.00
Total GST	28.00		

I agree that my liability for any charges incurred by me is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part of the full amount of these charges. Interest will be charged on any overdue balance.

Signature X _____

EG/BOOKING
MANAGEMENT
FEE - 50.00

DATE: Thu, Nov 07

Flight: AIR CANADA 290

From	WHITEHORSE YT, CANADA	Departs	3:45pm
To	VANCOUVER BC, CANADA	Arrives	6:13pm
Duration	02hr(s) :28min(s)	Arrival Terminal	M
Type	EMBRAER EMB E90 JET	Class	Economy
Stop(s)	Non Stop	Meal	Food for Purchase
Notes	SEAT 22F		

DATE: Thu, Nov 07

Flight: AIR CANADA 248

From	VANCOUVER BC, CANADA	Departs	9:05pm
To	EDMONTON INTL AB, CANADA	Arrives	11:35pm
Departure Terminal	M		
Duration	01hr(s) :30min(s)	Class	Economy
Type	AIRBUS INDUSTRIE A320 JET	Meal	
Stop(s)	Non Stop		
Notes	SEAT 25D		

DATE: Thu, Nov 07

Others

BOOKING
MANAGEMENT
FEE - 50.00
PFE

Billed to: VI XXXXXXXXXXXXX3599
V.A.T./G.S.T./H.S.T.
Subtotal Billed to
Credit Card

CAD * 50.00
CAD * 2.50
CAD * 52.50

DATE: Thu, Nov 07

Others

AIR CANADA
CONFIRMATION PD4IPZ
Reservations 2127471876

Billed to: VI XXXXXXXXXXXXX3599
V.A.T./G.S.T./H.S.T.
Subtotal Billed to
Credit Card

CAD * 371.00
CAD * 17.55
CAD * 388.55

Reservations 2127471876

Billed to: VI XXXXXXXXXXXXX3599
V.A.T./G.S.T./H.S.T.
Subtotal Billed to
Credit Card

CAD * 50.00
CAD * 2.50
CAD * 52.50

ELJAY CATERING
101 MAIN ST
WHITEHORSE YT

CHRD *****3599
CHRD TYPE VISA
DATE 2013/11/03
TIME 8524 20:29:28
RECEIPT NUMBER
CR2011566-001-165-013-0

PURCHASE AMOUNT \$38.59
TIP \$5.79
TOTAL \$44.38

VISA
H00000000031010
508E37879A57A9A3
0000008000-EB00
65AC9D37EFE49996
0000008000-FB00

APPROVED
AUTH# 078739 01-027
THANK YOU

CARDHOLDER COPY

IMPORTANT - RETAIN THIS
COPY FOR YOUR RECORDS

10 - 1
The Cellar Steakhouse & Wine Bar
101 Main Street
Whitehorse, YK Y1A 2A7
Phone (867) 667-2572

Date: Nov 03, 2013 Time: 08:22PM
Server: Aric
Bill: 0008 Table : 10

1 10oz New York 27.00
1 Coffee 2.75
0.5 Mandarin Salad 7.00

Subtotal 36.75
GST 1.84

Total 38.59

Open Time : Nov 03, 2013 06:16PM

Room Number: _____

Tip Amount: \$ _____

Customer Signature: _____

Nov 3/13
Dinner

Lunch Nov. 4/13

High Country Inn
4051 4th Avenue
Whitehorse, Yukon Y1A 1H1

MON NOVEMBER 4, 2013
CHECK #401070-1
TABLE #10
CUSTOMER # 1

1 Classic Club House	\$12.00
1 DIET PEPSI	\$2.75
SUB-TOTAL	: \$14.75
TAX	: \$0.73
TOTAL	\$15.48

Tip: _____

Total: _____

Print Name: _____

Room #: _____

Signature: _____

Gratuity Is Not Included!!

Time: 13:00 2 CUSTOMERS
2 CHECKS

R103469656
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED
BY : Nicole S

MORELS
4051 4TH AVE
WHITEHORSE, YT Y1A1H1
8676674471

SALE

Server #:	000034	
MID:	87450800032	
TID:	001	REF#: 00000005
Batch #:	100	
11/04/13		16:01:06
APPR CODE:	032665	
VISA		Chip
*****3599		***

AMOUNT	\$15.48
TIP	\$3.00
TOTAL	\$18.48

APPROVED

VISA
AID: A0000000031010
TVR: 00 00 00 80 00
TSI: F8 00

THANK YOU
PLEASE COME AGAIN

CUSTOMER COPY

Dinner Nov. 4/13
with Russ Bell

Dinner
#31 - 2

Tokyo Sushi Japanese Restaurant
204B Main Street
Whitehorse, YT Y1A 2A9
Phone (867) 633-4567 Fax (867) 667-4567

Date: Nov 04, 2013 Time: 06:49PM
Server: Hisin
Bill: 62781 Table : 31

1	Tea	1.75
1	Edamame	5.25
1	Gyoza	7.00
1	Prawn Tempura	15.25
1	Miso	1.75
1	Yakitori	5.50
1	Rice	1.25
1	Spicy Tuna Roll	5.50
1	Red Tuna Sushi	7.50
2	Salmon Sushi	5.00
1	Hokigai Sushi	5.00
1	Tuna Roll	4.75
1	Open Food	1.75
Subtotal		67.25
GST		3.30
Total		70.56

Beverages 1.75
Food 65.45

Open Time : Nov 04, 2013 05:26PM

Thank You !!

TOKYO SUSHI
204B MAIN STREET
WHITEHORSE, YT

REPRINT

Terminal ID: 28452133

Pre Auth

XXXXXXXXXXXX3599

VISA

Entry Method: M

Amount:\$ 70.56

Tip:

10.00

Total:

80.56

2013/11/04

18:50:46

Seq #: 0010012790

Appr Code: 014050

Resp Code: 01/027

APPROVED
Thank You

Customer Copy

- IMPORTANT -
retain this copy for your records

Lunch

Nov. 5/13

High Country Inn
4051 4th Avenue
Whitehorse, Yukon Y1A 1H1

TUE NOVEMBER 5, 2013
CHECK #401199-1
TABLE #10
CUSTOMER # 1

1 Soup and Sandwich	\$10.00
1 PEPSI	\$2.75
SUB-TOTAL	: \$12.75
TAX	: \$0.63
TOTAL	\$13.38

MORELS
4051 4TH AVE
WHITEHORSE, YT Y1A1H1
8676674471

SALE

Server #: 000034
MID 87450800032
TID: 001 REF#: 00000005
Batch #: 101
11/05/13 16:20:39
APPR CODE: 012473
VISA Chip
*****3599 **/

Tip: _____
Total: _____
Print Name: _____
Room #: _____
Signature: _____

AMOUNT	\$13.38
TIP	\$2.68
TOTAL	\$16.06

Gratuity Is Not Included!!

APPROVED

Time: 13:19 2 CUSTOMERS
2 CHECKS

VISA
AID: A0000000031010
TVR: 00 00 00 80 00
TSI: F8 00

R103469656
THANK YOU FOR JOINING US!

THANK YOU
PLEASE COME AGAIN

YOU HAVE BEEN SERVED
BY : Nicole S

CUSTOMER COPY

Lunch Nov. 6/13
with Russ Bell

High Country Inn
4051 4th Avenue
Whitehorse, Yukon Y1A 1H1

WED NOVEMBER 6, 2013
CHECK #401337-1
TABLE #10

1 Classic Club House	\$12.00
1 Soup and Sandwich	\$10.00
1 Mountie Burger	\$12.00
1 ==> \$Add Cheese	\$1.00
1 \$SUB House SLD	\$1.00
1 DIET PEPSI	\$2.75
SUB-TOTAL	: \$40.75
TAX	: \$2.03
TOTAL	\$42.78

Tip: 32.78

Total: _____

Print Name: _____

Room #: _____

Signature: _____

Gratuity Is Not Included!!

Time: 13:01 3 CUSTOMERS

R103469656
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED
BY : Nicole S

MORELS
4051 4TH AVE
WHITEHORSE, YT Y1A1H1
8676674471

SALE

Server #: 000034
MID: 87450800032
TID 001 REF#: 00000011
Batch #: 102
11/06/13 16:02:41
APPR CODE: 072900
VISA Chip
*****3599 **p**

AMOUNT	\$42.78
TIP	\$7.70
TOTAL	\$50.48

APPROVED

40.48

VISA
AID: A0000000031010
TVR: 00 00 00 80 00
TSI: F8 00

THANK YOU
PLEASE COME AGAIN

CUSTOMER COPY

Less \$10.^{xx} - diet Promo

Dinner Nov. 6/13

WED NOVEMBER 6, 2013
CHECK #401388-1
TABLE #63
CUSTOMER # 1

1 Steak Sandwich \$16.00
TAX : \$0.80
TOTAL \$16.80

Tip: _____

Total: _____

Print Name: _____

Room #: _____

Signature: _____

Gratuity Is Not Included!!

Time: 20:03 2 CUSTOMERS
2 CHECKS

R103469656
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED
BY : Lauren

THE DECK
4051 4TH AVE
WHITEHORSE, YT Y1A1H1
867-667-4471

SALE

Server #: 000042
MID: 87450000024
TID: 201 REF#: 00000010
Batch #: 102
11/06/13 20:06:24
APPR CODE: 088034
VISA Chip
*****3599

AMOUNT \$16.80
TIP \$3.02
TOTAL \$19.82

APPROVED

VISA
AID: A0000000031010
TVR: 00 00 00 80 00
Tst: F8 00

THANK YOU
PLEASE COME AGAIN

CUSTOMER COPY

Breakfast
Nov. 7/13

High Country Inn
4051 4th Avenue
Whitehorse, Yukon Y1A 1H1

THU NOVEMBER 7, 2013
CHECK #401432-1
TABLE #1

1 Side Bowl of Fruit \$5.00
1 Coffee \$2.50
SUB-TOTAL : \$7.50
TAX : \$0.37
TOTAL \$7.87

Tip: _____

Total: _____

Print Name: _____

Room #: _____

Signature: _____

Gratuuity Is Not Included!!

Time: 07:38 1 CUSTOMER

R103469656
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED
BY : Nicole S

MORELS
4051 4TH AVE
WHITEHORSE, YT Y1A1H1
8676674471

SALE

Server #: 000034
MID: 87450800032
TID: 001 REF#: 00000002
Batch #: 103
11/07/13 10:39:39
APPR CODE: 083012
VISA Chip
*****3599

AMOUNT \$7.87
TIP \$2.00
TOTAL \$9.87

APPROVED

VISA
AID: A0000000031010
TVR: 00 00 00 80 00
TSI: F8 00

THANK YOU
PLEASE COME AGAIN

CUSTOMER COPY

Nov 7/13

Quench 544

SHANTHI'S AIRPORT REST
35 BARKLEY GROV AV Y1A5E6
WHITEHORSE YT
21829143

PURCHASE

11-07-2013 15:45:44
Acct #3599 C
Exp Date 11/11 Card Type VI
Name: KRISTJANA KELLGREN
A0009980031010 VISA

Trace # 269032 Operator 456
Inv. # 58195 F52182914301
Auth # 063483 RRN 001512031

Purchase \$15.00
Tip \$2.50
Total \$17.50

(00) APPROVED-THANK YOU

Retain this copy for your records
Customer copy

Monk's Grill
SSP America
Vancouver Int'l. Airport
604-278-2755
HST# 825875560

TRANSACTION RECORD #1

Tran. #: 15697
Fuel: YUR MONKS
Table #: 89
Check #: 5753
Group #: 1
Employee #: 262
Employee Name: Raymond

Type: Pre-authorization
Auth: UISA
Card #: XXXXXXXXXX3599

Amount \$19.59
Tip \$4.00
TOTAL CHD\$23.59

Reference #: 06205262 0018260860
Auth. #: 085424
TURMKS12 005
2013/11/07 19:39:51
UISA
00000000031010
00000008000 F800

APPROVED - THANK YOU
01-027

VERIFIED BY PIN

Merchant Copy
THANK YOU
Come Again

Dinner Nov. 7/13

SSP America
Vancouver Int'l. Airport
Monk's Grill
604-278-2755
HST # 825875560

252 Raymond

571 85/1 CHK 5753 GST
Nov07'13 06:25PM

Eat In

1 F Club Soda 16z 2.00
1 Beef Dip 16.59

Subtotal 18.59
GST 0.00
06:34PM Total **19.59**

FEEDBACK
Dish Up Your Experience.

We appreciate feedback
about your visit.
Please call us 1 877 325 8777
Or email
feedback@foodtravel.experts.com

PAULL TRAVEL
Phone: 780-428-6031
INFO@PAULLTRAVEL.COM

Electronic Invoice

Prepared For:
KELLGREN/KRISTJANA MS

Ref: 805209

SALES PERSON	70
INVOICE NUMBER	0252300
INVOICE ISSUE DATE	06 Nov 2013
RECORD LOCATOR	JNVLMN
CUSTOMER NUMBER	010039

Client Address

BROWNLEE LLP
SUITE 2200 10155 102 ST
EDMONTON, AB T5J 4G8

DATE: Sun, Nov 03

Others

EG/AIR NORTH
CONFIRMATION
805209

DATE: Sun, Nov 03

Flight: AIR NORTH 508

From	EDMONTON INTL AB, CANADA	Departs	2:35pm
To	WHITEHORSE YT, CANADA	Arrives	4:00pm
Duration	02hr(s) :25min(s)	Class	Economy
Type	BOEING 737 JET	Meal	
Stop(s)	Non Stop		

DATE: Sun, Nov 03

Hotel: COAST HOTELS/RSTS, COAST HIGH COUNTRY
4051 4TH AVENUE
WHITEHORSE YT Y1A1H1

Service City	WHITEHORSE YT	Check-Out	07 Nov
Check-In	03 Nov	Room Details	COMFORT QUEEN SHOWER NS FREE WIFI, LCD TV, MICROWAVE,
Rooms(s)	1	Rate per Night	140.00 CAD
Night(s)	4	Frequent Traveler	
Confirmation Number	CHCFC9533	Phone	1-867-6674471
Service Information	NONSMOKING		
Guarantee	Guaranteed Late Arrival		

DATE: Wed, Nov 06

Others

BOOKING
MANAGEMENT
FEE - 50.00
PFE

Billed to:	VI XXXXXXXXXXXXX3599	CAD * 50.00
V.A.T./G.S.T./H.S.T.		CAD * 2.50
Subtotal Billed to Credit Card		CAD * 52.50

DATE: Thu, Nov 07

Flight: AIR CANADA 290

From	WHITEHORSE YT, CANADA	Departs	3:45pm
To	VANCOUVER BC, CANADA	Arrives	6:13pm
Duration	02hr(s) :28min(s)	Arrival Terminal	M
Type	EMBRAER EMB E90 JET	Class	Economy
Stop(s)	Non Stop	Meal	Food for Purchase
Notes	SEAT 22F		

DATE: Thu, Nov 07

Flight: AIR CANADA 248

From	VANCOUVER BC, CANADA	Departs	9:05pm
To	EDMONTON INTL AB, CANADA	Arrives	11:35pm
Departure Terminal	M		
Duration	01hr(s) :30min(s)	Class	Economy
Type	AIRBUS INDUSTRIE A320 JET	Meal	
Stop(s)	Non Stop		
Notes	SEAT 25D		

DATE: Thu, Nov 07

Others

AIR CANADA
CONFIRMATION PD4IPZ
Reservations 2127471876

Billed to:	VI XXXXXXXXXXXXX3599	CAD * 371.00
V.A.T./G.S.T./H.S.T.		CAD * 17.55
Subtotal Billed to Credit Card		CAD * 388.55

DATE: Sun, Aug 03

Others

HAVE A SAFE AND
PLEASANT TRIP

Total base fare amount	CAD 421.00
Total Taxes	CAD 0.00
Total V.A.T./G.S.T./H.S.T.	CAD 20.05
Net Credit Card Billing	* CAD 441.05

.....
..AN ADMINISTRATION FEE WILL BE APPLIED ON
..EACH CHANGE REQUESTED

.....
..PREPARED BY DONNA KRUEGER
..AFTER HOURS NUMBER 1-800-757-7676 IN NORTH AMERICA
..INTERNATIONAL 001-303-876-4247
..THERE IS A 35.00 CHARGE PER AFTER HOURS CALL
TICKET IS NON-REFUNDABLE. CHANGE PENALTIES APPLY.
ANY CHANGES MUST BE MADE BEFORE THE ORIGINAL FLIGHT DATE.
IF THE TICKET IS CANCELLED THIS MUST BE DONE BEFORE THE
DATE OF THE FIRST FLIGHT.
RECOMMENDED CHECK-IN TIME IS AT LEAST 60 MINUTES PRIOR TO DEPARTURE.
AFTER CHECK-IN YOU MUST BE AVAILABLE AT THE BOARDING GATE AT LEAST
30 MINUTES PRIOR TO DEPARTURE OR YOU MAY BE DENIED BOARDING.
PLEASE ENSURE THAT YOU HAVE GOVERNMENT-ISSUED PHOTO I.D.
GATE ASSIGNMENTS AND DEPARTURE/ARRIVAL INFORMATION ARE
SUBJECT TO CHANGE. PLEASE CHECK MONITORS AT THE AIRPORT.
PLEASE RECONFIRM ALL FLIGHTS
BAGGAGE ALLOWANCES VARY BY DESTINATION AND AIRLINE. CHECK WITH
THE AIRLINE DIRECTLY FOR BAGGAGE ALLOWANCES AND EXTRA BAGGAGE FEES.

Your travel arranger provides the information contained in this document. If you have any questions about the content, please contact your travel arranger. For Credit Card Service fees, please see eTicket receipt for total charges.



B R O W N L E E
L L P
Business & Services

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

December 30, 2013
Invoice No.: 395739
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	3,080.00
TOTAL TAXABLE DISBURSEMENTS	0.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	46.93
TOTAL GOODS & SERVICE TAX	<u>156.35</u>
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$3,283.28

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
B a s e d i n Y u k o n & S a b r e t t e

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

December 30, 2013
Invoice No.: 395739
Our File Number: 71310-0020/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH December 30, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
11/29/13	Review, revise and add to draft argument from R. Bell; Correspondence to and telephone call from R. Bell re: points of clarification for argument, etc.	KEK	3.25	910.00
11/30/13	Continued review, revisions and additions to argument; Correspondence to and from R. Bell re: the same; Correspondence to client re: the same;	KEK	1.25	350.00
12/02/13	Complete first draft of argument; Correspondence to client and R. Bell re: the same; Telephone call from R. Bell re: argument; Correspondence from and to City re: argument; Revisions to and finalize argument for filing;	KEK	2.75	770.00
12/12/13	Review Arguments filed by YECL and intervenors; Review, revise and add to draft reply argument; Correspondence with R. Bell re: the same;	KEK	3.00	840.00
12/16/13	Correspondence to City re: reply argument; Telephone call and correspondence from B. Crist; Telephone call to B. Crist; Finalize argument and correspondence to distribution list enclosing argument;	KEK	0.75	210.00
	Total Hours		<hr/> 11.00	

City of Whitehorse
71310-0020

Invoice No. 395739
December 30, 2013

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	Total Services			\$3,080.00
	Plus 5% Goods & Service Tax			154.00
	TOTAL FEES FOR PROFESSIONAL SERVICES:			<u>\$3,234.00</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
KEK	Kellgren, Kristjana E	<u>11.00</u>
	Total Services	11.00

DISBURSEMENTS AND OTHER CHARGES:

OTHER CHARGES:

Photocopies	\$1.60	
Colour Copies	1.20	
Scanning	3.80	
Laser - Printing Letter paper	37.50	
Postage	<u>2.83</u>	
Total Other Charges:	46.93	
Plus 5% Goods & Service Tax	<u>2.35</u>	
TOTAL: (INCL Goods & Service Tax)		<u>\$49.28</u>

TOTAL FEES & DISBURSEMENTS	\$3,126.93
TAX	\$156.35
TOTAL DUE THIS MATTER	\$3,283.28

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

City of Whitehorse
71310-0020

Invoice No. 395739
December 30, 2013

E&OE



B R O W N L E E
 L L P
 M A N A G E R S & S E R V I C E S

City of Whitehorse
 ATTN: Brian Crist
 2121 - 2nd Avenue
 Whitehorse, YT Y1A 1C2
 Canada

February 27, 2014
 Invoice No.: 397964
 Our File Number: 71310-0020/TDM
 Your Reference:
 Email: tmarriott@brownleelaw.com
 Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH February 27, 2014

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Miscellaneous - Taxable	VENDOR: Russ Bell & Associates Inc.; INVOICE#: 563; Consultant fees for YECL hearing	\$11,937.31	
Total Taxable Disbursements:		11,937.31	
Plus 5% Goods & Service Tax		596.87	
TOTAL: (INCL Goods & Service Tax)			\$12,534.18

OTHER CHARGES:

Colour Copies		\$0.10	
Laser - Printing Letter paper		2.40	
Postage		1.10	
Total Other Charges:		3.60	
Plus 5% Goods & Service Tax		0.18	
TOTAL: (INCL Goods & Service Tax)			\$3.78

TOTAL FEES & DISBURSEMENTS	\$11,940.91
TAX	\$597.05
TOTAL DUE THIS MATTER	\$12,537.96

This is our account herein

BROWNLEE LLP

City of Whitehorse
71310-0020

Invoice No. 397964
February 27, 2014

PER: _____
Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
Business & Solicitors

City of Whitehorse
 ATTN: Brian Crist
 2121 - 2nd Avenue
 Whitehorse, YT Y1A 1C2
 Canada

April 29, 2014
 Invoice No.: 400397
 Our File Number: 71310-0020/TDM
 Your Reference:
 Email: tmarriott@brownleelaw.com
 Direct Line: (780) 497-4868

RE: YECL 2013-2015 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH April 29, 2014

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
04/23/14	Receipt and preliminary review of decision;	KEK	0.25	70.00
04/24/14	Correspondence to City re: Board Decision; Correspondence (x2) from City; Receipt and review of Board Errata;	KEK	0.50	140.00
04/29/14	Detailed review of Decision 2014-06 and reasons therefor; Correspondence to City re: the same;	KEK	1.75	490.00
	Total Hours		<u>2.50</u>	
	Total Services			<u>\$700.00</u>
	Plus 5% Goods & Service Tax			<u>35.00</u>
	TOTAL FEES FOR PROFESSIONAL SERVICES:			<u>\$735.00</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
KEK	Kellgren, Kristjana E	<u>2.50</u>
	Total Services	<u>2.50</u>

DISBURSEMENTS AND OTHER CHARGES:

OTHER CHARGES:

Laser - Printing Letter paper	\$0.80
Postage	3.07
Total Other Charges:	<u>3.87</u>
Plus 5% Goods & Service Tax	0.19
TOTAL: (INCL Goods & Service Tax)	<u>\$4.06</u>

City of Whitehorse
71310-0020

Invoice No. 400397
April 29, 2014

TOTAL FEES & DISBURSEMENTS	\$703.87
TAX	\$35.19
TOTAL DUE THIS MATTER	\$739.06

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE

Russ Bell & Associates Inc.

7109 162A Avenue
Edmonton, Alberta
T5Z 3X5

Invoice

Date	Invoice #
31/07/2013	548

Invoice To
Brownlee LLP 2200 Commerce Place 10155 - 102 Street Edmonton, AB T5J 4G8 Attention: Thomas D. Marriott

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
28.75	YECL 2013 GRA GST On Sales	200.00 5.00%	5,750.00 287.50
		Total	\$6,037.50

GST/HST No. 209895861

Russ Bell & Associates Inc.
Time by Job Detail

Date	Name	Duration	Notes
09/07/2013	Russ Bell	2:00	Review YECL Application
12/07/2013	Russ Bell	2:00	Meeting with Tom to discuss YECL Application
15/07/2013	Russ Bell	4:00	Review Application and draft IRs
16/07/2013	Russ Bell	8:00	Review Application and draft IRs
17/07/2013	Russ Bell	12:00	Review Application and draft IRs
18/07/2013	Russ Bell	0:45	Review changes from T. Marriott and provide response
			28:45
Total Whitehorse - YECL Appl			28:45
Total Brownlee			

Brownlee
Whitehorse - YECL Appl

Russ Bell & Associates Inc.

7109 162A Avenue
Edmonton, Alberta
T5Z 3X5

Invoice

Date	Invoice #
30/09/2013	555

Invoice To
Brownlee LLP 2200 Commerce Place 10155 - 102 Street Edmonton, AB T5J 4G8 Attention: Thomas D. Marriott

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
10.5	YECL 2013 GRA GST On Sales	200.00 5.00%	2,100.00 105.00
		Total	\$2,205.00

GST/HST No. 209895861

Russ Bell & Associates Inc.

7109 162A Avenue
Edmonton, Alberta
T5Z 3X5

Invoice

Date	Invoice #
31/10/2013	558

Invoice To
Brownlee LLP 2200 Commerce Place 10155 - 102 Street Edmonton, AB T5J 4G8 Attention: Thomas D. Marriott

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
20.5	YECL 2013 GRA GST On Sales	200.00 5.00%	4,100.00 205.00
Total			\$4,305.00

Russ Bell & Associates Inc.

Time by Job Detail

October 2013

Date	Name	Duration	Notes
------	------	----------	-------

Brownlee

Whitehorse - YECL Appl

18/10/2013	Russ Bell	0:30	Review e-mail from Kristjana, phone call with Kristjana, and respond to e-mails
29/10/2013	Russ Bell	8:00	Review Record and Prepare Cross
30/10/2013	Russ Bell	6:00	Review Record and Prepare Cross
31/10/2013	Russ Bell	6:00	Review Record and Prepare Cross

Total Whitehorse - YECL Appl

20:30

Total Brownlee

20:30



Russ Bell & Associates Inc.

7109 162A Avenue
Edmonton, Alberta
T5Z 3X5

Invoice

Date	Invoice #
31/12/2013	563

Invoice To
Brownlee LLP 2200 Commerce Place 10155 - 102 Street Edmonton, AB T5J 4G8 Attention: Thomas D. Marriott

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
53.5	YECL 2013 GRA	200.00	10,700.00
1	Air North Airfare - YECL Hearing	458.24	458.24
1	Booking Fee	50.00	50.00
1	Air Canada Airfare - YECL Hearing	209.12	209.12
1	Meal - YECL Hearing	45.75	45.75
1	Tip - YECL Hearing	7.21	7.21
1	Meal - YECL Hearing	16.75	16.75
1	Tip - YECL Hearing	2.50	2.50
1	Taxi to Airport - YECL Hearing	64.57	64.57
1	Tip - YECL Hearing	10.17	10.17
1	Meal - YECL Hearing	16.75	16.75
1	Tip - YECL Hearing	2.50	2.50
1	Meal - YECL Hearing	15.50	15.50
1	Tip - YECL Hearing	2.25	2.25
1	Hotel - YECL Hearing	336.00	336.00
	Total Reimbursable Expenses		1,237.31
	GST On Sales	5.00%	596.87
		Total	\$12,534.18

GST/HST No. 209895861

Russ Bell & Associates Inc.
Time by Job Detail

Date	Name	All Transactions Duration	Notes
Brownlee			
Whitehorse - YECL Appl			
01/11/2013	Russ Bell	4:00	Review Record and Prepare Cross
02/11/2013	Russ Bell	4:00	Review Record and Prepare Cross
03/11/2013	Russ Bell	2:00	Travel to Whitehorse at 50%
04/11/2013	Russ Bell	6:30	YECL Hearing
05/11/2013	Russ Bell	2:30	YECL Hearing
06/11/2013	Russ Bell	4:00	YECL Hearing
06/11/2013	Russ Bell	2:00	Travel to Edmonton at 50%
19/11/2013	Russ Bell	0:30	Phone Kristjana
19/11/2013	Russ Bell	4:00	Review Record and Draft Argument
21/11/2013	Russ Bell	4:00	Review Record and Draft Argument
28/11/2013	Russ Bell	8:00	Review Record and draft Argument
29/11/2013	Russ Bell	4:00	Review Record and draft Argument
29/11/2013	Russ Bell	1:00	Review Argument comments from legal and respond
30/11/2013	Russ Bell	1:00	Review Argument comments from legal and respond
11/12/2013	Russ Bell	5:00	Review Argument and prepare reply
12/12/2013	Russ Bell	1:00	Review comments in Reply
		<u>53:30</u>	
	Total Whitehorse - YECL Appl		
	Total Brownlee	<u>53:30</u>	
	TOTAL	<u><u>53:30</u></u>	

YELLOW PGE
10125 31 40TH AVE
EDMONTON AB T6H-1C7
780-462-3456

Term ID: 1502410470200
Item #: 1729
GARY PURCHASE
Card #: 60XXXXXXXXXXXX

APPROVED

AMOUNT	67.80
TIP	10.17
TOTAL	77.97

Ref. #: F
Auth. #: 519161
BOOK ON LINE AT LOWTHER.COM
THANK YOU FOR BEING OUR GUEST

001 10012000

Exp. 10/10/11-03 Issue 10/01/11
Reference: AUTH 519161

CUSTOMER COPY

67.80
+ 10.17

Total 77.97

THE CATERING
101 MAIN ST
WHITEHORSE YT
*****1003
AMEX
2013/11/03
7590 20:26:28
CARD NUMBER
1566-001-155-011-0

DATE \$48.04
\$7.21

\$55.25

AMERICAN EXPRESS
4025010801
1188460061
1000-E800
E228B6598
000-F800

APPROVED

35536 00-025
DU

PROHIBITED COPY

PLEASE RETAIN THIS
FOR YOUR RECORDS

#10 - 2
The Cellar Steakhouse & Wine Bar
101 Main Street
Whitehorse, YK Y1A 2A7
Phone (867) 667-2572

Date: Nov 03, 2013 Time: 08:22PM
Server: Aric
Bill: 0008 Table : 10

1 12oz Rib Eye 36.00
1 Coffee 2.75
1 Mandarin Salad 7.00

Subtotal 45.75
GST 2.29

Total 48.04

Open Time : Nov 03, 2013 06:16PM

Room Number: _____

Tip amount: \$ _____

Signature: _____

MORELS
4051 4TH AVE
WHITEHORSE, YT Y1A1H1
8676674471

SALE

Server # 000034
MID: 87330800032
TID: 001 REF#: 000000006
Batch # 100 16:02:05
11/04/13 Chip
APPR CODE 888646
AMEX APPROVAL 1003

AMOUNT \$17.68
TIP \$2.60
TOTAL \$20.08

APPROVED

AMERICAN EXPRESS
AID: A000000025010801
TVR: 00 00 00 80 00
TS: F8 00

THANK YOU
PLEASE COME AGAIN
CUSTOMER COPY

High Country Inn
4051 4th Avenue
Whitehorse, Yukon Y1A 1H1

MON NOVEMBER 4, 2013
CHECK #401071-1
TABLE #10
CUSTOMER # 2

1 Caesar Salad \$9.00
1 ->Add Chicken \$5.00
1 PEPSI \$2.75
SUB-TOTAL : \$16.75
TAX : \$0.63
TOTAL \$17.56

Tip: _____
Total: _____
Print Name: _____
Room #: _____
Signature: _____

Gratuity Is Not Included!!

Time: 13:00 2 CUSTOMERS
2 CHECKS

R103469656
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED
BY : Nicole S

High Country Inn
4051 4th Avenue
Whitehorse, Yukon Y1A 1H1

MORELS
4051 4TH AVE
WHITEHORSE YT Y1A1H1
867667471

MON NOVEMBER 4, 2013
CHECK #401049-1
TABLE #7

SALE

Server #: 000034
MID: 87450800032
TID: 001
Batch #: 100
11/04/13
APPR CODE: 846285
AMEX *****1003
Chip
*/**

1 Side Bacon \$4.00
1 Coffee \$2.50
1 Toast \$2.50
1 Claim Jumper \$6.50
SUB-TOTAL : \$15.50
TAX : \$0.77
TOTAL \$16.27

AMOUNT \$16.27
TIP \$2.25
TOTAL \$18.52

APPROVED

AMERICAN EXPRESS
AID: A000000025040801
TVR: 00 00 00 00 00
TSI: F8 00

THANK YOU
PLEASE COME AGAIN
CUSTOMER COPY

Time: 08:42 2 CUSTOMERS
R103469656
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED
BY : Nicole S

MORELS
4051 4TH AVE
WHITEHORSE YT Y1A1H1
867667471

SALE

Server #: 000034
MID: 87450800032
TID: 001
Batch #: 101
11/05/13
APPR CODE: 808682
AMEX *****1003
Chip
*/**

REF#: 000000006
16:21:31
Chip
*/**
AMOUNT \$17.58
TIP \$2.50
TOTAL \$20.08

APPROVED

AMERICAN EXPRESS
AID: A000000025040801
TVR: 00 00 00 00 00
TSI: F8 00
THANK YOU
PLEASE COME AGAIN
CUSTOMER COPY

THANK YOU FOR JOINING US!

Time: 08:42 2 CUSTOMERS

YOU HAVE BEEN SERVED
BY : Nicole S

High Country Inn
4051 4th Avenue
Whitehorse, Yukon Y1A 1H1

TUE NOVEMBER 5, 2013
CHECK #401200-1
TABLE #10
CUSTOMER # 2

1 Caesar Salad \$9.00
1 =>Add Chicken \$5.00
1 DIET PEPSI \$2.75
SUB-TOTAL : \$16.75
TAX : \$0.83
TOTAL \$17.58

Tip: _____
Total: _____
Print Name: _____
Room #: _____
Signature: _____

Gratuity Is Not Included!!

Time: 08:42 2 CUSTOMERS

THANK YOU FOR JOINING US!
YOU HAVE BEEN SERVED
BY : Nicole S

Edgewater Hotel
101 Main Street
Whitehorse, Yukon Y1A 2A7
Ph:867-667-2572
web: www.yukonhotels.com
email: info@edgewater yukon.com

BELL RUSS

Room # 103 Invoice # 1348
Arrive 11/03/13 Depart 11/06/13

Date	Clerk	Department	Description	Reference	Amount
11/03/13	VIV	2-Accommodat			112.00
11/04/13	HEH	94-Amer. Expr	thank you		-117.60
11/04/13	DEA	2-Accommodat			112.00
11/05/13	DEA	2-Accommodat			112.00
11/06/13	DAB	94-Amer. Expr	Payment - Thank You		-235.20
				GST On Accommodatio	16.80
				Tax Reg. # 840910947RT004	

=====
Balance: 0.00

03 NOV 2013 ▶ 06 NOV 2013 TRIP TO WHITEHORSE YT, CANADA

PREPARED FOR
BELL/RUSSELL MR

PAULL TRAVEL
780-428-6031
DONNA@PAULLTRAVEL.COM

RESERVATION CODE OKVOBP
AIRLINE RESERVATION CODE MJBGDE (AC), 807542 (4N)

OTHER: SUNDAY 03 NOV

OTHER Status: Confirmed	YEG EDMONTON INTL AB, CANADA	Notes: SEAT SELECTION IS AIRPORT CHECK IN ONLY FOR THIS FLIGHT
	Information: AIR NORTH CONFIRMATION 807542	



DEPARTURE: SUNDAY 03 NOV Please verify flight times prior to departure

AIR NORTH 4N 0508 Duration: 02hr(s) :25min(s)	YEG EDMONTON INTL AB, CANADA	YXY ▶ WHITEHORSE YT, CANADA	Aircraft: BOEING 737 JET Distance (in Miles): 0946 Stop(s): 0 Notes: SEAT SELECTION IS AIRPORT CHECK IN ONLY FOR THIS FLIGHT
	Departing At: 2:35pm Terminal: Not Available	Arriving At: 4:00pm Terminal: Not Available	

Passenger Name:	Seats:	Class:	Status:	Meals:
» BELL/RUSSELL MR	Check-In Required	Economy	Confirmed	Cold Meal, Refreshment - Complimentary



DEPARTURE: WEDNESDAY 06 NOV Please verify flight times prior to departure

AIR NORTH 4N 0535 Duration: 02hr(s) :15min(s)	YXY WHITEHORSE YT, CANADA	YVR ▶ VANCOUVER BC, CANADA	Aircraft: BOEING 737 JET Distance (in Miles): 0924 Stop(s): 0
	Departing At: 5:00pm Terminal: Not Available	Arriving At: 7:15pm Terminal: MAIN TERMINAL	

Passenger Name:	Seats:	Class:	Status:	Meals:
» BELL/RUSSELL MR	Check-In Required	Economy	Confirmed	Cold Meal, Refreshment - Complimentary



DEPARTURE: **WEDNESDAY 06 NOV** Please verify flight times prior to departure

AIR CANADA
AC 0248

Duration:
01hr(s) :30min(s)

YVR
VANCOUVER BC,
CANADA

YEG
EDMONTON INTL AB,
CANADA

Aircraft:
AIRBUS INDUSTRIE A320
JET

Distance (in Miles): 0509

Departing At:
9:05pm

Arriving At:
11:35pm

Stop(s): 0

Terminal:
MAIN TERMINAL

Terminal:
Not Available

Notes:
SEAT 20F

Passenger Name:
» BELL/RUSSELL MR

Seats:
Check-In Required

Class:
Economy

Status:
Confirmed

Meals:

OTHER: WEDNESDAY 06 NOV

OTHER

Status:
Confirmed

YEG
EDMONTON INTL AB, CANADA

Information:
BOOKING MANAGEMENT FEE - 50.00

OTHER: WEDNESDAY 06 NOV

OTHER

Status:
Confirmed

YVR
VANCOUVER BC, CANADA

Information:
AIR CANADA CONFIRMATION MJBGDE

OTHER: SUNDAY 03 AUG

OTHER

Status:
Confirmed

YEA
EDMONTON AB, CANADA

Information:
HAVE A SAFE AND PLEASANT TRIP

Notes

.....
..AFTER HOURS EMERGENCY 1 800 757 7676 IN NORTH AMERICA
GLOBAL DIRECT 001-402 548-6260
..DURING OFFICE HOURS CALL 780 428 6031
..THERE IS A 35.00 CHARGE PER AFTER HOURS CALL
PREPARED BY DONNA KRUEGER
TICKET IS NON-REFUNDABLE. CHANGE PENALTIES APPLY.
ANY CHANGES MUST BE MADE BEFORE THE ORIGINAL FLIGHT DATE.
IF THE TICKET IS CANCELLED THIS MUST BE DONE BEFORE THE
DATE OF THE FIRST FLIGHT.

PAULL TRAVEL
780-428-6031
DONNA@PAULLTRAVEL.COM

PAULL TRAVEL
Phone: 780-428-6031
DONNA@PAULLTRAVEL.COM

Electronic Invoice

Prepared For:
BELL/RUSSELL MR

Ref: 807542

SALES PERSON	70
INVOICE NUMBER	0251058
INVOICE ISSUE DATE	09 Oct 2013
RECORD LOCATOR	OKVOBP
CUSTOMER NUMBER	0000000

Client Address
RUSS BELL 7109 162A AVENUE EDMONTON AB T5Z 3X5

DATE: Sun, Nov 03

Others

AIR NORTH
CONFIRMATION
807542
Reservations 807542

Billed to: AX XXXXXXXXXXXX1003
V.A.T./G.S.T./H.S.T.

CAD * 458.24
CAD * 22.92

Notes SEAT SELECTION IS AIRPORT CHECK IN ONLY FOR THIS FLIGHT

DATE: Sun, Nov 03

Flight: AIR NORTH 508

From	EDMONTON INTL AB, CANADA	Departs	2:35pm
To	WHITEHORSE YT, CANADA	Arrives	4:00pm
Duration	02hr(s) :25min(s)	Class	Economy
Type	BOEING 737 JET	Meal	Multi Meal
Stop(s)	Non Stop		
Notes	SEAT SELECTION IS AIRPORT CHECK IN ONLY FOR THIS FLIGHT		

DATE: Wed, Nov 06

Flight: AIR NORTH 535

From	WHITEHORSE YT, CANADA	Departs	5:00pm
To	VANCOUVER BC, CANADA	Arrives	7:15pm
		Arrival Terminal	M
Duration	02hr(s) :15min(s)	Class	Economy
Type	BOEING 737 JET	Meal	Multi Meal
Stop(s)	Non Stop		

DATE: Wed, Nov 06

Flight: AIR CANADA 248

From	VANCOUVER BC, CANADA	Departs	9:05pm
To	EDMONTON INTL AB, CANADA	Arrives	11:35pm
Departure Terminal	M		
Duration	01hr(s) :30min(s)	Class	Economy
Type	AIRBUS INDUSTRIE A320 JET	Meal	
Stop(s)	Non Stop		
Notes	SEAT 20F		

DATE: Wed, Nov 06

Others

BOOKING
MANAGEMENT
FEE - 50.00
PFE

Billed to:	AX XXXXXXXXXXXX1003	CAD * 50.00
V.A.T./G.S.T./H.S.T.		CAD * 2.50

DATE: Wed, Nov 06

Others

AIR CANADA
CONFIRMATION
MJBGDE
Reservations 2126457071

Billed to:	AX XXXXXXXXXXXX1003	CAD * 209.12
V.A.T./G.S.T./H.S.T.		CAD * 10.46

DATE: Sun, Aug 03

Others

HAVE A SAFE AND
PLEASANT TRIP

Total base fare amount	CAD 615.00
Total Taxes	CAD 102.36
Total V.A.T./G.S.T./H.S.T.	CAD 35.88
Net Credit Card Billing	* CAD 753.24

Total Amount Due	CAD 0.00

.....
 ..AFTER HOURS EMERGENCY 1 800 757 7676 IN NORTH AMERICA
 GLOBAL DIRECT 001-402 548-6260
 ..DURING OFFICE HOURS CALL 780 428 6031
 ..THERE IS A 35.00 CHARGE PER AFTER HOURS CALL
 PREPARED BY DONNA KRUEGER
 TICKET IS NON-REFUNDABLE. CHANGE PENALTIES APPLY.
 ANY CHANGES MUST BE MADE BEFORE THE ORIGINAL FLIGHT DATE.
 IF THE TICKET IS CANCELLED THIS MUST BE DONE BEFORE THE
 DATE OF THE FIRST FLIGHT.

Your travel arranger provides the information contained in this document. If you have any questions about the content, please contact your travel arranger. For Credit Card Service fees, please see eTicket receipt for total charges.



Russ Bell & Associates Inc.

7109 162A Avenue
Edmonton, Alberta
T5Z 3X5

Invoice

Date	Invoice #
30/04/2014	582

Invoice To
Brownlee LLP 2200 Commerce Place 10155 - 102 Street Edmonton, AB T5J 4G8 Attention: Thomas D. Marriott

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
1	Whitehorse - YEC 2014 LNG Application	200.00	200.00
4	YEGL 2013 GRA - Whitehorse	200.00	800.00
	GST On Sales	5.00%	50.00
		Total	\$1,050.00

GST/HST No.

209895861

