



**PUBLIC INTEREST ADVOCACY CENTRE**

**LE CENTRE POUR LA DEFENSE DE L'INTERET PUBLIC**

ONE Nicholas Street, Suite 1204, Ottawa, Ontario, Canada K1N 7B7

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<http://www.piac.ca>

June 12, 2014

Yukon Utilities Board  
Box 31728  
Whitehorse, Yukon  
Y1A 6L3

Attention: Mr. Bruce McLennan, Chair

**Re: Yukon Energy Corporation – Application for an Energy Project Certificate and an Energy Operation Certificate - Proposed Whitehorse Diesel to Liquefied Natural Gas Conversion Project - UCG Cost Claim**

Dear Mr. McLennan:

Further to the instructions received from our client, the Utilities Consumers' Group ("UCG"), we enclose for the review of the Board the costs claimed by UCG for reimbursement resulting from the review of Yukon Energy Corporation's application for an Energy Project Certificate and an Energy Operation Certificate for the proposed LNG Conversion Project.

UCG's cost claim consists of the following documents:

- a) Form 1 - Summary of total costs claimed;
- b) Form 2 - Summary of professional fees claimed by Mr. Janigan, Mr. McMahon and Ms. Simpson;
- c) Form 3 - Summary of disbursements claimed;
- d) Form 4 - Affidavit of fees and expenses claimed;
- e) an invoice detailing the time claimed for Mr. Janigan;
- f) a current resume of Mr. Janigan;
- g) an invoice detailing the time claimed for Mr. McMahon;
- h) a current resume for Mr. McMahon;
- i) an hourly summary of the time claimed for Jennifer Simpson
- j) a current resume for Jennifer Simpson; and
- k) invoices and receipts supporting the claimed disbursements.

UCG does not have access to the direct funding required to retain legal support and consulting services for its intervention. Accordingly UCG relies on the Public Interest Advocacy Centre ("PIAC"), as do other groups that retain PIAC's services, to provide legal support and obtain consultant services on the basis that PIAC can recover the requisite fees and disbursements through the appropriate cost process before the relevant regulatory entity. In this way PIAC is entirely at risk with respect to its participation in most regulatory proceedings; PIAC recovers only those disbursements and fees that the relevant Board allows it to recover in a cost award.

Accordingly PIAC is diligent in ensuring that its intentions with respect to the retainer of counsel and consultants for the benefit of its clients, like UCG, are made known to the relevant presiding body as early as possible so that any concerns about the retainer and rates claimed can be raised before PIAC's counsel and consultants engage in significant amounts of work. In this case, UCG's intentions

to use the services of legal counsel from PIAC and Mr. McMahon in this proceeding were outlined in UCG's letters dated January 30, 2014 and February 18, 2014. To our knowledge, no party raised an issue with respect to the proposal throughout the course of the proceeding.

As noted, UCG retained the services of PIAC as legal counsel, and Pat McMahon (*PaTina Energy Consultants*) to provide expert advice on the issues debated in this proceeding. In these proceedings, Mr. Janigan and Mr. McMahon supported the intervention of a legitimately constituted ratepayer group by providing extensive legal representation and consulting services. PIAC respectfully submits that Mr. Janigan and Mr. McMahon provided their respective services in a manner and with the expertise that assisted in the quality and efficiency of the proceeding as a whole, and assisted its client in making valuable submissions from the perspective of the ratepayers that UCG represents.

### **MICHAEL JANIGAN**

As PIAC's legal counsel, Mr. Janigan specializes in regulatory proceedings related to energy, and qualifies, in accordance with the Ontario Energy Board tariff, for a rate of \$330.00 per hour, having been called to the Ontario Bar in 1980. We are aware, having participated in fairly recent YUB proceedings, that the current YUB tariff maximum for intervenor counsel is \$350.00 per hour. Accordingly, PIAC requests that the Board allow recovery of a rate of \$350.00 per hour for Mr. Janigan's participation in these proceedings on behalf of UCG, subject to the Board's review of his cost claim.

In addition to the fees plus applicable HST claimed for Mr. Janigan's services, PIAC is seeking the recovery of several disbursements in accordance with the YUB's intervenor cost policy. In summary, PIAC is claiming reimbursement for:

- a) Economy airfare, for a return trip between Ottawa and Whitehorse in respect of the oral hearing;
- b) Hotel accommodation for 3 nights for the hearing, plus meals in room; and
- c) Taxicab fare, parking costs, printing, and photocopying costs as per receipts

It is our understanding that all of these disbursements are within the scope of the Board's cost policy as recoverable expenses, and represent expenses that UCG has been able to recover in the past.

### **PAT McMAHON**

PIAC submits that UCG is fortunate to have been able to access the services of Pat McMahon as a consultant to assist with UCG's review of this application and the management of UCG's intervention and submissions in this proceeding. It is normally PIAC's practice in regulatory proceedings as complex as distribution rate applications to retain at least one consultant of Mr. McMahon's calibre to review the application, draft interrogatories, and work on argument and reply argument as appropriate. In Ontario, a consultant with Mr. McMahon's qualifications providing these types of services would be entitled to a rate of \$330.00 per hour; accordingly, absent Mr. McMahon's participation, PIAC would have likely have provided a consultant to work in tandem with Mr. Janigan, and would have had to seek, at a minimum, the YUB tariff rate of \$270.00 for his/her services.

With the retainer of Mr. McMahon, our need for a skilled consultant to assist and ultimately take the lead in preparing UCG's filings within this proceeding was filled with someone with not only the relevant general knowledge of the industry, but also an extensive background in the history of the Yukon energy sector in particular.

While UCG was assisted by experienced legal counsel, Mr. McMahon's extensive work on behalf of UCG allowed Mr. Janigan to focus his efforts on specific issues and representation at the oral hearing while relying on Mr. McMahon's expertise to formulate UCG positions on the vast majority of issues in this proceeding. This approach also saves ratepayers from paying additional regulatory costs given the difference between the claimed hourly rates of Mr. Janigan and Mr. McMahon. In these circumstances, we would respectfully affirm that Mr. McMahon's requested rate of \$125.00 per hour and the hours claimed on his behalf are more than justified.

**JENNIFER SIMPSON**

Jennifer Simpson is an articling student at the Public Interest Advocacy Centre whose resume is attached. Ms. Simpson researched the state of the law concerning the admission of documentary evidence in administrative tribunal proceedings informing the representations of counsel for UCG.

PIAC submits that in view of the nature and complexity of the proceeding, the costs incurred by UCG were reasonable and were directly and necessarily related to UCG's effective participation. PIAC further submits that UCG acted responsibly and contributed to a better understanding of the issues to be decided by the Board.

With respect to payment and in accordance with the instructions received from our client, we ask that all claim amounts approved for Mr. Janigan and Ms. Simpson be made payable to the Public Interest Advocacy Centre and sent to the attention of Donna Brady at:

Public Interest Advocacy Centre  
ONE Nicholas Street, Suite 1204  
Ottawa, Ontario K1N 7B7

We also ask that all claim amounts approved for Mr. McMahon be made payable to him and sent to his attention at:

Patrick McMahon  
5 Morning Glory Lane  
Chatham, Ontario N7L 5R5

If there are any questions concerning the contents of this submission, I would ask that they be directed to me by email at [mjanigan@piac.ca](mailto:mjanigan@piac.ca) or by phone at (613) 562-4002 ext 26.

Yours truly,



Michael Janigan  
Counsel for UCG

cc (by email): Yukon Energy Corporation, Registered Intervenors

# Yukon Utilities Board

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

Date June 11, 2014

Firm/Company Name	Total Fees	Total Disbursements	HST	
			Total HST on Fees & Disbursements	Total Fees, Disbursements, & HST
Patrick McMahon (ParTina Energy Consultants)	\$10,500.00		\$1,365.00	\$11,865.00
Michael Janigan (Janigan Professional Corporation)	\$26,040.00	\$2,585.59	\$3,572.14	\$32,197.73
Jennifer Simpson - Articling Student	\$770.00		\$100.10	\$870.10
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
<b>TOTAL COSTS CLAIMED</b>	<b>\$37,310.00</b>	<b>\$2,585.59</b>	<b>\$5,037.24</b>	<b>\$44,932.83</b>

Claimant Utilities Consumers' Group  
Agent/Representative Roger Rondeau

Address Box 9300, 29 Wann Road, Whitehorse, Yukon Y1A 4A2  
Phone 633-5210 Fax \_\_\_\_\_  
E-mail [rondeau@northwestel.net](mailto:rondeau@northwestel.net)

Applicant(s) Yukon Energy Corporation  
Application(s) No. \_\_\_\_\_  
Hearing LNG Conversion Project - Part 3 Review





**YUKON UTILITIES BOARD**

Date June 11, 2014

**Summary of Disbursements Claimed**  
Form 3 - Page 1 of 2

Disbursements Claimed (exclusive of GST)	Name of Claimant	Name of Claimant	Name of Claimant	Name of Claimant	Total Disbursements
Airfare	Michael Janigan				\$1,601.10
Accommodation					\$431.51
Meals (maximum at GY rates)					\$136.06
Mileage (maximum at GY rates)					\$0.00
Taxi					\$32.00
Parking					\$86.73
Care rental					\$0.00
Transcripts					\$0.00
Postage					\$0.00
Courier/delivery					\$0.00
Telephone/long distance					\$0.00
Fax (\$1.00/page)					\$0.00
Internal photocopying (\$.10/copy)					\$16.50
External printing					\$281.69
Miscellaneous (please attach details)					\$0.00
Miscellaneous (please attach details)					\$0.00
Miscellaneous (please attach details)					\$0.00
Miscellaneous (please attach details)					\$0.00
<b>TOTAL DISBURSEMENTS</b>					<b>\$2,585.59</b>
<b>Total GST/HST on Disbursements</b>					<b>\$186.94</b>

Claimant Utilities Consumers' Group  
LNG Conversion Project - Part 3 Review

Applicant(s) Yukon Energy Corporation

# 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

UTILITIES CONSUMERS GROUP for participation in a proceeding before the

Yukon Utilities Board with respect to the following Application: PART 3 REVIEW LNG CONVERSION PROJECT

I, Donna Brady, of the (city/town) of OTTAWA and the Territory/Province of ON,

MAKE OATH (OR AFFIRM) AND SAY THAT:

1) I am the OFFICE ADMINISTRATION of the cost claimant UCG (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 \$ 39,895.59 as a result of its participation in the Proceeding. Additionally, the Claimant incurred GST on the above fees and disbursements in the amount of \$ 5037.24.

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 N/A are in excess of the *Scale of Costs*. However, I believe that the Claimant should be entitled to recover such costs because: \_\_\_\_\_

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 \_\_\_\_\_.

SWORN (OR AFFIRMED) before me at the (City/Town, etc.) of OTTAWA, in the Province/Territory of ONTARIO on (date) JUNE 12, 2014

Notary Public or Commissioner of Oaths

Jean-Dominique Lefer

Signature of Affiant

[Signature]

Michael Janigan  
 Janigan Professional Corporation  
 c/o Public Interest Advocacy Centre  
 1204-ONE Nicholas Street  
 Ottawa, ON  
 KIN 7B7

**STATEMENT OF ACCOUNT**

June 11, 2014

**TO: Utilities Consumer Group**  
 c/o Public Interest Advocacy Centre  
 Suite 1204  
 ONE Nicholas Street  
 Ottawa, ON  
 KIN 7B7

**Re: Yukon Utilities Board Proceeding**  
**Yukon Energy Corporation – Application for an Energy Project Certificate**  
**and an Energy Operation Certificate - Proposed Whitehorse Diesel to**  
**Liquefied Natural Gas Conversion Project**

For Services Rendered as Counsel in the above-noted matter.      RATE: \$350.00 per hour  
 February 2014 to May 2014

TO: Travel:	26.00 hours @ \$175.00 per	4,550.00
Prepare for hearing:	25.00 hours @ 350.00 per	8,750.00
Attend:	22.25 hours @ 350.00 per	7,787.50
Argument:	14.15 hours @ 350.00 per	<u>4,952.50</u>
Total Fees		26,040.00
HST on fees @ 13%		<u>3,385.20</u>

**TOTAL AMOUNT DUE AND OWING:                      \$ 29,425.20**

Michael Janigan  
 Janigan Professional Corporation  
 831059738

Tuesday, February 18, 2014 - Total 1:05  
in: 9:35a out: 10:39a 1:05 6384YEC-LNG 2014  
review file and draft retainer

Thursday, March 06, 2014 - Total 0:25  
in: 10:31p out: 10:55p 0:25 6384YEC-LNG 2014  
review of file and emails

Friday, March 07, 2014 - Total 0:30  
in: 7:54p out: 8:22p 0:30 6384YEC-LNG 2014  
review file and emails

Monday, March 10, 2014 - Total 0:55  
in: 9:11p out: 10:05p 0:55 6384YEC-LNG 2014  
review file and exchange of emails re evidence

Saturday, March 15, 2014 - Total 0:30  
in: 4:37p out: 5:08p 0:30 6384YEC-LNG 2014  
review file and emails

Monday, March 17, 2014 - Total 0:30  
in: 9:14p out: 9:43p 0:30 6384YEC-LNG 2014  
review emails and NofM and community meeting guidelines

Wednesday, March 19, 2014 - Total 0:25  
in: 5:15p out: 5:41p 0:25 6384YEC-LNG 2014  
review Board orders emails re evidence

Friday, March 21, 2014 - Total 0:15  
in: 7:12p out: 7:27p 0:15 6384YEC-LNG 2014  
review file re email from RR and oral and written hearing  
choice.

Saturday, March 22, 2014 - Total 0:25  
in: 10:52p out: 11:16p 0:25 6384YEC-LNG 2014  
review emails re hearing

Thursday, March 27, 2014 - Total 0:35  
in: 3:11p out: 3:25p 0:15 6384YEC-LNG 2014  
evidence from Board  
in: 11:40p out: 11:58p 0:20 6384YEC-LNG 2014  
review draft cross

Friday, March 28, 2014 - Total 5:15  
in: 9:12a out: 10:45a 1:35 6384YEC-LNG 2014  
review file and x exam notes  
in: 2:16p out: 5:15p 3:00 6384YEC-LNG 2014  
review file and prep  
in: 10:18p out: 11:00p 0:40 6384YEC-LNG 2014  
review file

Saturday, March 29, 2014 - Total 9:45  
in: 10:05a out: 10:51a 0:45 6384YEC-LNG 2014  
review x  
in: 11:05a out: 12:15p 1:10 6384YEC-LNG 2014  
prep for hearing  
in: 2:20p out: 5:30p 3:10 6384YEC-LNG 2014  
review file and prep for hearing  
in: 7:14p out: 11:55p 4:40 6384YEC-LNG 2014  
review file and prep

MJ Dockets.txt

Sunday, March 30, 2014 - Total 13:25  
in: 6:30a out: 5:00p 10:30 6384YEC-LNG 2014  
travel to whitehorse (half-rate)  
in: 6:10p out: 9:05p 2:55 6384YEC-LNG 2014  
review file and prep for hearing

Monday, March 31, 2014 - Total 14:15  
in: 3:30a out: 7:00a 3:30 6384YEC-LNG 2014  
prep for hearing prep compendium  
in: 8:00a out: 8:15a 0:15 6384YEC-LNG 2014  
prep compendium  
in: 9:00a out: 4:30p 7:30 6384YEC-LNG 2014  
attendance at hearing  
in: 7:00p out: 10:00p 3:00 6384YEC-LNG 2014  
attend public meeting

Tuesday, April 01, 2014 - Total 12:55  
in: 9:00a out: 5:45p 8:45 6384YEC-LNG 2014  
attendance at hearing  
in: 7:10p out: 11:20p 4:10 6384YEC-LNG 2014  
prep argument

wednesday, April 02, 2014 - Total 17:05  
in: 2:30a out: 7:30a 5:00 6384YEC-LNG 2014  
prep argument  
in: 9:00a out: 10:15a 1:15 6384YEC-LNG 2014  
prep argument  
in: 11:00a out: 2:50p 3:50 6384YEC-LNG 2014  
attendance at hearing  
in: 5:00p out: 11:59p 7:00 6384YEC-LNG 2014  
travel to Ottawa (half-rate)

Thursday, April 03, 2014 - Total 8:30  
in: 12:01a out: 8:30a 8:30 6384YEC-LNG 2014  
travel to Ottawa (half-rate)

Thursday, May 15, 2014 - Total 0:55  
in: 8:12a out: 9:08a 0:55 6384YEC-LNG 2014  
read decision emails with client

Friday, June 06, 2014 - Total 0:00

=====  
Totals From Wednesday, January 01, 2014 To Friday, June 06, 2014  
87:40 6384YEC-LNG 2014  
87:40 Total

**MICHAEL GERARD JANIGAN**

1975 Lauder Drive Ottawa ON K2A 1B3

Residence: 613 724-7936

Business : 613 562-4002 x 26

Cell: 613 600-8762

[mjanigan@piac.ca](mailto:mjanigan@piac.ca)

[mdje@rogers.com](mailto:mdje@rogers.com)

**EDUCATION**

B.A. (Science) University of Western Ontario

J.D. University of Western Ontario

Called to Degree of Barrister-at-Law; admitted to practice as a solicitor of the Supreme Court of Ontario

Admitted to the State Bar of California

L.L.M. (Competition Law), (with merit) University of London

**WORK EXPERIENCE**

2012- Present

Special Counsel, Public Interest Advocacy Centre

Responsibilities include supervision and lead counsel representation in the Ontario Energy Board on behalf consumer, seniors, and tenant groups in Board proceedings involving issues of policy and rates for the electricity industry (generation, transmission and distribution), and natural gas distribution. Other duties include consumer advocacy in issues of airline travel and general consumer protection

1992 - Present

EXECUTIVE DIRECTOR AND GENERAL COUNSEL

Public Interest Advocacy Centre

Responsibilities include the supervision of all legal representation of public interest cases, primarily in regulatory tribunals such as the Canadian Radio-Television Telecommunications Commission, and the Ontario Energy Board, the overseeing of research publications and law reform proposals primarily association with regulation and regulated industries, and the day-to-day management of a national organization with individual and group members representing over two million Canadians in issues associated with the delivery of important public services. This includes the presentation and advocacy of the consumer position before legislative committees, government policy makers, and in the media. The Centre's main focus is the regulation of public utilities in the telecommunications, broadcasting, energy, financial services and transportation industries as well as issues associated with banking, privacy, competition, electronic commerce and general consumer protection.

2001- 2006

OF COUNSEL to Washington D.C. law firm, Law Office of Scott Hempling; the Hempling firm provided advice to public utility commissions throughout the United States on regulatory law and practice

1989 -1992	CITY AND REGIONAL COUNCILLOR, Dalhousie Ward, City of Ottawa and Regional Municipality of Ottawa-Carleton
1989 - 1992	ASSOCIATE in firm of Beach & Doyle, Barristers & Solicitors, and Ottawa
1981 - 1989	PARTNER in firm of Smith-Janigan, Barristers & Solicitors; practice primarily concerned with general litigation as well as labour arbitration, and administrative tribunal representation
1980 - 1981	ASSOCIATE in firm of Morrison, Smith, Hollander, Janigan, Barristers & Solicitors

## **PUBLIC AND COMMUNITY SERVICE**

Recipient of Community Leaders in Justice Fellowship, Law Foundation of Ontario, 2009

Chair (Government of Ontario appointee) of the Board of Directors of the Travel Industry Council of Ontario (TICO) 2010 - present, Member of the Board, 2003 to 2008. TICO governs all of the approximately 2,500 travel retailers and travel wholesalers registered in Ontario, and administers an industry-financed Travel Compensation Fund

Member of the Board of Directors, British Columbia Public Interest Advocacy Centre (PIAC), 1992 to present

Former Member of the Board of Directors of the Great Canadian Theatre Company, Ottawa

Former Member of the Board of Directors of the Centretown Citizens (Ottawa) Corporation (Non-profit Housing Developer)

Former Member of the Board of Directors of Community Legal Services of Ottawa

## **PUBLICATIONS**

Basic Service at the Crossroads: Will Universality be Saved, (June 2011) published in The Internet Tree, Marita Moll, editor, Canadian Centre for Policy Alternatives, Ottawa

Waiting for the Dream: The Consumer Case for Telecom Reform and Results-Based Regulation, (December 2010), ISBN 1-895060-96-6 PIAC, Ottawa

The Practice of Extra Charges in the Canadian Marketplace, September 2009, ISBN 1-895060-91-5, PIAC, Ottawa

Using the Competitive Edge for Consumers; Submission to the Competition Policy Review Panel, PIAC, (January 2008)

The ATCO Case: Did the Supreme Court of Canada Alter the Regulatory Compact? (June 2007), ISBN 1-895060-87-

7, PIAC, Ottawa

Smart Regulation: A Consumer Brief (June 2006) PIAC, Ottawa

Letting Everyone Help: Removing Barriers to Participation in Energy Conservation, PIAC (March 2006)

Response to Market Dominance in Newly Competitive Utility Markets (October 2003) PIAC, Ottawa

Electricity Restructuring: A Consumer Update (November 2002) PIAC, Ottawa

Taking the Market Temperature: A Snapshot of Energy Markets in Transition, PIAC, and (November 2001) PIAC, Ottawa

Keeping the Lights On: Maintaining Universal Access to Electricity (with Karen Miller), ISBN 1-895060-48-6, 2001, PIAC, Ottawa

Improving Consumer Remedies under the Competition Act (November, 1997) PIAC, Ottawa

CUBs for Canada? Can the Citizen Utility Board Model Organize Canadian Consumers and Will it Work for Cable TV? ISBN 1-895060-38-9, (1995) PIAC, Ottawa

The Dash for Cash - Post Competition Rate Manoeuvring by Local Telephone Companies in Canada (with Philippa Lawson), ISBN 1-895060-37-0, (1994) PIAC, Ottawa

Fairness, Competition and Efficiency in the Ontario Natural Gas Market, ISBN 1-895060-41-9, (1993), PIAC, Ottawa

#### **SELECTED PRESENTATIONS**

"The Historical Context of Judicial Decision Making- Tie Goes to the Runner", April 2012, Canadian Bar Association Biennial Conference Communications Law

"Abandoned in the Marketplace", Jurisprudence Centre, Carleton University, March 2011, Ottawa, Ontario

"The Consumer Role in Regulation", Community of Federal Regulators Conference, January 2011, Ottawa, Ontario

"New Consumer Activism – Vanguard and Rearguard Action?" Insight Canadian Telecommunications Forum, November 2008, Ottawa, Ontario

"Are the Meek Ever Blessed in Regulation? Can Moderation Be Excellence?" Canadian Association of Members of Public Utility Tribunals Conference, May 2007, Kelowna, British Columbia

"Is the Playing Field Level? A Survey of Travel Industry Advertising and Competition issues", Travel Law Conference, March 2007, Toronto, Ontario

"Repetition without Admonition: The Struggle against Regulation", Insight Telecommunications Forum, October 2004, Ottawa, Ontario

"Consumer Affairs in Industry Canada: Retrieving the Baby and Finding a New Tub", Industry Canada EX conference, May 2003, Montebello, Québec

"Give Me That Old Time Religion, the Return of Vertical Integration", Pacific Telecommunications Council Conference, January 2003, Honolulu, Hawaii

"Quality of Service Regulation- Preventing Skid Row in the New Utility World", Canadian Association of Members of Public Utility Tribunals (CAMPUT) May 2002, Whistler, British Columbia

"The Regulation of Public Utilities, an Overview", Second Regional Conference Consumers International: Consumers and Public Utilities in Latin America, March 2002, Buenos Aires, Argentina

"The Consumer Interest in Measurement", the Canadian Forum on Trade Measurement, November 2001, Vancouver, British Columbia

"Our Turn at Bat: Can International Trade Agreements Advance the Interests of Ordinary Consumers?" Pacific Telecommunications Council, PTC 2000 Conference, January 2000, Honolulu, Hawaii

"Consumer Protection and Electronic Commerce", Committee of Experts, Free Trade Area of the Americas (FTAA), June 1999, Miami, Florida

"Can the Competitive Model of Telecommunications Access Deliver the Goods?" Pacific Telecommunications Council, PTC'99 Conference, January 1999, Honolulu, Hawaii

"The Impact of Technological Change on Canada's Cultural Industries", Centre for Trade Policy and Law, Conference, October 1997, Ottawa, Canada; published in The Culture/Trade Quandary, Canada's Policy Options, ISBN C98-901340-5

"Getting The Message Out: Administrative Tribunals and the Public", Canadian Council of Administrative Tribunals Conference, June 1997, Ottawa, Ontario

"Consumers and Key Performance Indicators: Is There a Formula for Consumer Friendliness?" Council for Sustainability Conference: Key Performance Indicators - Charting a Course in Changing Energy Markets: A National Forum, June 1996, Whistler, British Columbia

The Canadian Radio-Television and Telecommunications Commission (CRTC) - Don't Print the Obituary, Insight Conference: The Future of the CRTC, January 1996, Toronto, Ontario

"Competition and Consumers - Winners and Losers", Insight Conference: Information Highway Marketplace - Competing for the Consumer, October 1995, Toronto, Ontario

"The Uncertain Future of Universal Access", Law in an Information Age Conference, Faculty of Law, University of Toronto, January 1995, Toronto, Ontario

"Confusion in the Highway: A Telecommunications Consumer Advocate's Dilemma", Keynote Address, Consumers Telecommunications Network Conference, August 1994, Sydney, Australia

“The Ontario Experience with Alternate Dispute Resolution in Regulatory Proceedings”; An Intervener Perspective, B.C. Gas Conference: The Settlement Process in British Columbia, September 1993, Vancouver, British Columbia

**OTHER**

Instructor, Department of Law, Carleton University, 2010 - present

Guest Lecturer, Regulated Industries Course, Professional Development Program, LLM studies, Osgoode Hall, 2010

Course Supervisor, Directed Research Study, Common Law program, Faculty of Law, University of Ottawa, 1996 - present

**LANGUAGES**

Excellent knowledge of English, good working knowledge of French

# PaTina Energy Consultants

5 Morning Glory Lane  
Chatham, Ontario, N7L 5R5

Phone: (519) 354-8486 / (519) 437-0759

E-mail: [stefsdad99@gmail.com](mailto:stefsdad99@gmail.com)

GST/HST Registration Number 85037 7359 RT0001

## COST CLAIM STATEMENT

Consultant Services to Utilities Consumers' Group by Patrick McMahon

### **Yukon Utilities Board Proceeding: Yukon Energy Corporation – Application for an Energy Project Certificate and an Energy Operation Certificate regarding the Proposed Whitehorse Diesel to Liquefied Natural Gas Conversion Project**

- Preliminary discussions with UCG and PIAC, preliminary review of the application of YEC, identification / explanation of UCG issues, advise on procedural issues including requested written hearing; preparation of intervention and submission on written hearing process. (McMahon – 8.0 hours)
- Detailed review of application of YEC; development of information requests related to the issues to be addressed; detailed review of responses to information requests by YEC; preparation of motion on inadequate IR responses; advise on IR-related procedural issues. (McMahon – 38.5 hours)
- Research on and preparation of cross-examination and related materials for public hearing. (McMahon – 27.0 hours)
- Research and support during hearing; preparation of UCG final argument positions. (McMahon – 10.5 hours)

Total Hours:	84.00
Hourly Rate:	\$125.00
Total Fees Claimed:	\$10,500.00
HST (13%):	\$ 1,365.00
Total Claim:	<b>\$11,865.00</b>

Details of the time logged by Mr. McMahon in this proceeding are attached as Schedule A. Summary details of Mr. McMahon's efforts in specific areas are outlined below.

1. Preparation for issues debate during proceeding

Mr. McMahon provided UCG and PIAC with background research on all issues raised within the application, specifically identified by UCG and identified by Mr. McMahon based on his experience. These discussions helped explain how issues have been addressed in other jurisdictions and how they needed to be addressed in the Yukon and in this specific proceeding. Mr. McMahon prepared UCG's submissions related to a written hearing process and hyperlinked documents.

2. Preparation of information requests

On February 17, 2017, UCG submitted 24 multi-part information requests. In preparation for this submission, Mr. McMahon reviewed the pre-filed evidence, material put on record at previous Board reviews of YEC operations, and conducted research on specific issue treatment in the Yukon and other jurisdictions. Mr. McMahon identified requests for information in numerous issue areas including the 2011 Energy Charrette, cost / benefit analyses, YESAB review, cost recovery, customer bill impact and mitigation, safety and security, and consultation issues. Mr. McMahon drafted and finalized the information requests submitted on behalf of UCG.

3. Detailed review of IR responses and motion for more complete responses

YEC initially filed nearly 1400 pages of responses to information requests submitted to it by the Board and intervenors. Reviewing this material in conjunction with the evidentiary record required a lot of time to ensure that responses were complete and adequately responded to the questions asked. Mr. McMahon used this review to formulate issues that still needed to be addressed (requiring a Motion for more complete responses) as well as during cross-examination at the oral hearing.

4. Preparation of cross-examination materials / questions for hearing

Besides a thorough review of the evidentiary record, preparation of cross-examination materials for the hearing required extensive discussion and exchanges between UCG, PIAC legal counsel and Mr. McMahon. As requested by UCG's legal counsel, Mr. McMahon devoted considerable time to providing input into developing issue positions, identifying references to material and drafting questions for YECL witnesses. Mr. McMahon was called upon to respond to clarification and positioning questions from PIAC legal counsel regarding specific issues that were raised during the hearing.

5. Support during hearing

During the oral hearing, Mr. McMahon made himself available prior to and after each hearing day to clarify positions on various issues discussed at the hearing and to provide counsel with clarification of the history behind many of the issues being discussed to assist with the formulation of final arguments. Mr. McMahon was asked to research specific statements and issues that arose during the hearing. He provided material related to past YUB decisions as well as his experience in the utility industry and the Yukon energy arena.

## 6. Preparation of final argument

Development of points for UCG's final argument required the reading of the transcript from the hearing as well as the thousands of pages of evidence put on the record through pre-filed evidence and responses to information requests. Mr. McMahon developed the draft final argument positions based on an iterative process one over several days involving Mr. McMahon, Mr. Rondeau and Mr. Janigan with each party offering suggestions on positions and edits to make from their own backgrounds.

### **Schedule A**

Additional detail to explain functions performed by Patrick McMahon (*PaTina Energy Consultants*)

January 28 - 30, 2014

- Correspondence / discussion with UCG and PIAC regarding UCG expectations for proceeding, managing these expectations, services to be provided; preliminary discussion of issues; preparation and finalization of UCG intervention and submission on proposed written hearing; subsequent revisions and finalization of UCG submission (5.0 hours)

January 31 – February 10, 2014

- Correspondence / discussion with UCG re submissions on motion regarding written hearing process; develop reply to submissions on motion (3.0 hours)

February 3 - 17, 2014

- Review of application, correspondence / discussion with UCG/PIAC re: issues to address in IRs, potential evidence, specific issues for argument (10.5 hours)
- Issue research, correspondence / discussion with UCG/PIAC, preparation of draft IRs on YEC evidence (7.5 hours)
- Correspondence / discussion with UCG/PIAC, preparation and revisions of draft IRs on YEC evidence and cross-reference documentation, preparation of final IRs and cover letter for submission (4.5 hours)
- Review / consideration of IRs submitted by other parties; discussion with UCG/PIAC (2.0 hours)

February 20 - 21, 2013

- Correspondence / discussion with UCG/PIAC re: hyperlinked documents; preparation / finalization of UCG submission (2.0 hours)

February 27 – March 10, 2014

- Review IR responses from YEC for completeness and identification of hearing issues (6.5 hours)
- Prepare Motion regarding inadequacy of YEC IR responses, revisions and finalization of Motion regarding YEC IR responses; review YEC and other correspondence re: Motion on inadequacy of YEC's IR responses; prepare draft reply submission, revise and finalize submission after correspondence / discussion with UCG and PIAC (5.5 hours)

March 10 – 29, 2014

- Correspondence / discussion with UCG/PIAC re: evidence, cross-examination materials, specific regulatory issues / concepts (3.0 hours)
- Review responses to all IRs, draft related argument positions and potential cross-examination questions, conduct research on specific issues (6.0 hours)
- Review evidentiary record, prepare cross-examination questions and Book of Cross-Examination materials, submit to YUB on behalf of UCG; correspondence / discussion with UCG/PIAC re: cross-examination, argument issues (5.5 hours)
- Research and assembly of cross-examination reference material, correspondence / discussion with UCG/PIAC (5.5 hours)
- Preparation for hearing including review of all evidence, finalize cross-examination questions, correspondence / discussion with PIAC (4.5 hours)
- Correspondence / discussion with UCG/PIAC re: adjustments to cross-examination questions, issues raised at hearing (2.5 hours)

March 31 – April 2, 2014

- Daily follow-up on 3-day hearing; research on issues raised during hearing; adjustments to cross-examination questions based on ongoing testimony; research and respond to PIAC questions; review of evidentiary record, prepare initial draft of final argument positions, correspondence / discussion with UCG/PIAC re: argument; finalize UCG argument for delivery during oral hearing (10.5 hours)

## **Patrick E. McMahon**

5 Morning Glory Lane  
Chatham, Ontario, N7L 5R5  
Telephone: 519•354•8486  
E-mail: stefsdad99@gmail.com

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### **EXPERIENCE / WORK HISTORY**

#### **Union Gas Limited**, Chatham, Ontario

September 2004 - Present  
**Manager, Regulatory Research and Records**

*Summary of Function:* Reporting to the Director, Regulatory Affairs, I manage the efforts of the Regulatory Research and Records group to monitor regulatory proceedings at the Ontario Energy Board and other jurisdictions, evaluate the issues raised during the proceedings, and communicate relevant issues to client departments throughout Union Gas. I am responsible for creating evidence and filing franchise renewal applications with the OEB. I also conduct specific research into regulatory issues and precedents and present findings to client departments.

- Intervene on behalf of Union Gas in proceedings before the Ontario Energy Board and other jurisdictions and coordinate submissions as required.
- Provide an ongoing review of current regulatory issues throughout North America relating to natural gas and electricity regulation and provide assessment of the impacts to Union Gas.
- Work directly with District Managers, Municipal Relations and OEB staff to resolve any issues related to franchise renewal proceedings.
- Coordinate with OEB staff, IT and client departments on the implementation of the OEB's electronic filing and document standardization initiative within Union Gas.

June 2002 - September 2004  
**Manager, Product and Services Costing**

*Summary of Function:* Reporting to the Director, Regulatory Affairs, I was accountable for managing the preparation of financial and related material to fulfill the requirements and support the initiatives of various internal and external client groups, primarily as they relate to cost of service information. Internally, this included providing support for pricing of new and existing services, providing inputs into the determination of performance metrics for asset yield and supporting asset planning as it relates to the justification of new facilities. I was also responsible for any reporting, both to the Ontario Energy Board and stakeholders, arising out of the company's rate plans as it relates to cost of service.

- Managed the provision of necessary and sufficient data for sound planning by organizing accurate and timely cost analysis studies and reports tuned to the needs of Union Gas.
- Improved accuracy, completeness and operational usefulness of studies and reports by appropriate integrated computerized information systems.
- Accountable for working closely through a cross-functional team consisting of representatives from Asset Yield, Asset Planning, and Product and Pricing to develop a consistent understanding of costing data and its use to support Union Gas' strategic objectives.

## EXPERIENCE / WORK HISTORY (cont'd)

November 2001 - June 2002 **Team Lead, Regulatory Research and Records**

*Summary of Function:* Reporting to the Manager, Regulatory Applications, I monitored regulatory proceedings at the Ontario Energy Board and other jurisdictions either in person or through review of transcripts and decisions. I evaluated the issues raised during the proceedings and communicated relevant issues to client departments. I was responsible for creating evidence and filing franchise renewal applications to the OEB. I also conducted specific research into regulatory issues and precedents and presented findings to client departments.

- Intervene on behalf of Union Gas in proceedings before the OEB and other jurisdictions and coordinate submissions if required.
- Provide an ongoing review of current regulatory issues throughout North America relating to natural gas and electricity regulation and assess the impacts to Union gas.
- Work directly with OEB staff to resolve any issues related to franchise proceedings.
- Coordinate with OEB staff, IT and client departments and Regulatory Affairs on the implementation of the OEB's electronic filing initiative within Union Gas.

**Government of Yukon**, Whitehorse, Yukon  
Department of Economic Development

May 1997 - November 2001 **Utilities Analyst**, Energy Unit, Corporate Policy Branch

*Summary of Function:* This position serves as the Yukon Government's chief advisor on energy interests related to electricity system development, management and regulation. This includes analysis and advice to government on the development and management of Yukon's electricity system and to the roles of the energy industry stakeholders. This position recommends strategies, policies and positions and provides technical analysis of options.

- Provided timely and accurate responses for the Minister, Deputy Minister, Government Leader and Energy Commissioner on issues that arose.
- Assisted other staff within Government, in providing comments and input on their projects - including power supply to mining customers, draft rural electricity service policies, draft Energy Chapter of Agreement on Internal Trade, relicensing of Aishihik Lake generation facilities, electrical rate design in other jurisdictions, review of Yukon conservation strategy, electricity supply development potential, and northern economy development projects.
- Lead role in providing input to the Energy Commission on issues related to various comprehensive policy issues. Included writing papers, ministerial statements and letters, providing comments on other documents and developing support material for public consultations.
- Established as resource / information base for utility-related issues and regulations - keeping YEC abreast of current issues related to surplus hydro in BC, economic development initiatives, interconnection alternatives, and rate design in other jurisdictions.
- Responsibility for the financial management role in the Energy Unit - managing administrative functions by chairing team meetings on the allocation of Energy Unit budget resources and the establishment of budget requirements; monitoring budget expenditures and prepares periodic variance reports.

## EXPERIENCE / WORK HISTORY (cont'd)

March 2000  
- June 2001

### **Senior Oil and Gas Analyst, Oil and Gas Resources Branch (15-month secondment)**

*Summary of Function:* Reporting to the Manager, Oil and Gas Resources Branch, this position plans, formulates, develops, and implements legislation, regulations and guidelines required for the management of Yukon's oil and gas resources; collaborates with First Nations on the joint development and ongoing support of Yukon's common oil and gas regime; monitors oil and gas sector developments; assesses a wide array of oil and gas issues, formulates government positions, and advises on appropriate courses of action; manages the establishment of economic and financial computer modeling capabilities; and participates in other government initiatives requiring oil and gas input and performs other related duties.

- Lead role in developing utility franchising process for Yukon and initiating process to establish a gas distribution utility in Whitehorse.
- Lead role in negotiating benefits agreements with Yukon First Nations and oil and gas companies as required for all oil and gas activity licenced under the Yukon's *Oil and Gas Act*. Lead role in negotiating contribution agreements and terms of reference for training and youth initiatives funds associated with benefits agreements.
- Branch representative on intergovernmental (Federal, Territorial, First Nations) oil and gas training working group tasked with developing a training strategy for the Yukon as well as the department working group dealing with development assessment legislation and developing Yukon government policy regarding public/private partnerships.
- Provide timely and accurate responses for the Minister, Deputy Minister and Premier on issues related to gas distribution utilities, benefits agreements, oil & gas training strategies, and oil & gas activities.

### **Trans Mountain Pipe Line Company Ltd. Vancouver, British Columbia**

1994 – 1997

### **Manager, Regulatory Affairs, Regulatory Affairs Department**

*Summary of Function:* Maximize the Company's earnings potential within the regulatory framework determined by the National Energy Board, BC Utilities Commission and the Federal Energy Regulatory Commission; perform financial analysis of planning and forecasting for jurisdictional and non-jurisdictional activities; coordinate preparation of TMPL's annual operating / capital budgets and quarterly updates; responsible for the overall preparation of toll / facilities applications to the Company's regulators and responses to related information requests.

- Supervised preparation of toll applications to NEB, BCUC, and FERC; conducted review meetings to gain management approval and ensure timely submissions; liaised with consultants; prepared rebuttals to filed objections.
- Coordinated and directed the physical compilation of regulatory submissions (toll applications, facilities applications) including the logistics and scheduling of same. Presented evidence and testimony on behalf of the Company at public hearings as required.
- Coordinated and monitored annual operating and capital budgets for the Company's Divisions; directed review process with Management Committee.
- Assumed prime contact role for shippers with respect to cost of service, toll design and regulatory issues; presented cost of service and regulatory updates at all shippers meetings.
- Represented the Company on rate regulation and accounting committees of industry task forces.

## EXPERIENCE / WORK HISTORY (cont'd)

1992 - 1994      **Supervisor, Budgets & Rates**, Regulatory Affairs Department

*Summary of Function:* Responsible for the detailed preparation of toll and facilities applications to the National Energy Board and responses to related information requests. In addition, this position is responsible for coordinating the preparation of annual operating budgets totalling \$50 - \$60 million. This position also supervises financial analysis relating to Trans Mountain's Canadian pipeline operation.

### **Northwest Territories Power Corporation**, Hay River, NWT

1989 – 1992      **Manager, Rates & Regulatory Affairs**, Finance and Administration Division

*Summary of Function:* To coordinate the development and implementation of cost of service studies, utility rate studies and impact analysis, to coordinate and direct the compilation of utility rate submissions to the Corporation's regulatory authorities as required from time to time, to present evidence and testimony on behalf of the Corporation related to the submissions at public hearings scheduled by the regulatory authorities, and to interpret the Corporation's Terms and Conditions of Service as required for application of policies.

### **Ontario Hydro**, Toronto, Ontario

1989 – 1989      **Power Costing Analyst**, Finance Branch, Comptroller's Division  
Financial Accounting Policy and External Reporting Department

*Summary of Function:* To research and conceptualize Corporate financial policy dealing with the preparation of power costing policies, the allocation of costs, and the setting of electricity rates.

1986 - 1989      **Analyst – Rate Economics**, Energy Management Branch  
Market Services & Development Division, Rates Department

*Summary of Function:* To assess alternate rate practices and cost of service methodologies for electrical and thermal energy rates and to assist in the preparation of cost/benefit and other economic studies of rate-related issues.

### **North York Hydro**, North York, Ontario

1981 – 1986      **Rates & Utilization Analyst**  
Consumer Service Department

*Summary of Function:* Annually established retail rates and charges schedule to meet revenue requirement and rate setting guidelines; created submission documents for Ontario Hydro after discussions with Central Region office. Performed in-depth analysis of cost of service-based rates and costing structures as applied to North York Hydro by using various statistical modelling methods. Kept abreast of North York Hydro policies/regulations and Ontario Energy Board hearings; attended all relevant rate meetings with Ontario Hydro, AMEU/MEA, and Large Users.

## REGULATORY APPEARANCES – As Witness

2003	Ontario Energy Board RP-2003-0063 – Union Gas Limited 2004 Rates Application On Behalf of Union Gas Limited
1998	Yukon Utilities Board Order 98-05 – Yukon Energy Corporation Rate Application On Behalf of Government of Yukon
1993	National Energy Board RH-3-93 – Trans Mountain Pipe Line Tolls for 1993 and 1994 On Behalf of Trans Mountain Pipe Line
1991	Northwest Territories Public Utilities Board 1991 Cost of Service Methodology review On Behalf of Northwest Territories Power Corporation
1990	Northwest Territories Public Utilities Board 1990 Northwest Territories Power Corporation General Rate Application On Behalf of Northwest Territories Power Corporation
1990	Northwest Territories Public Utilities Board 1990 Electrical Rate Structure Review On Behalf of Northwest Territories Power Corporation

## REGULATORY CONSULTATIONS

2013	Yukon Utilities Board Yukon Electrical Company Limited – 2013-2015 General Rates Application Client: Utilities Consumers' Group
2012	Yukon Utilities Board Yukon Energy Corporation – 2012/2-13 General Rates Application Client: Utilities Consumers' Group
2011-2012	Yukon Utilities Board Consultation on Scale of Costs and Rules of Practice Client: Utilities Consumers' Group
2011-2012	Yukon Utilities Board Rider F Policy Review Client: Utilities Consumers' Group
2011-2012	Yukon Utilities Board Rider F Rate Changes Client: Utilities Consumers' Group
2010	Yukon Utilities Board Mayo Hydro Enhancement Project Client: Utilities Consumers' Group
2009-2010	Yukon Utilities Board Yukon Energy Corporation - 2008-2009 General Rates Application – Phase 1 Client: Utilities Consumers' Group
2008-2009	Yukon Utilities Board YEC/YECL - 2008-2009 General Rates Application – Phase 2 Client: Utilities Consumers' Group

2007-2008	Government of Yukon Energy Strategy Development Client: Utilities Consumers' Group
2007	Yukon Utilities Board Yukon Energy Corporation – Carmacks Transmission Line – Part 3 Review Client: Utilities Consumers' Group
2007	Yukon Utilities Board Yukon Energy Corporation – Carmacks Transmission Line - PPA Review Client: Utilities Consumers' Group
2006-2007	Yukon Utilities Board Yukon Energy Corporation - 20-Year Resource Plan 2006-2025 Client: Utilities Consumers' Group

## EDUCATION

1988	<b>Canadian Institute of Management</b> , York University, North York, Ontario ➤ Graduate of four-year certificate / CIM designation program.
1985	<b>Seneca College</b> , North York, Ontario ➤ Graduate with certificate in <i>Applied Management Techniques</i> .
1981	<b>Lakehead University</b> , Thunder Bay, Ontario ➤ Graduate with Bachelor of Arts degree in <i>Economics and Mathematics</i> .

## ENERGY INDUSTRY AND COMMUNITY SERVICE

2009 – Present	Entegrus Powerlines (formerly Chatham-Kent Hydro) Member – Board of Directors Member – Entegrus Inc. Audit Committee
2011 – Present	Ontario Energy Association Co-Chair – Utility Sector Committee
2007-2013	Ontario Business Women's Network Event Coordinator and Lead Presenter <b>2007:</b> Communication Exposed – Women Versus Men Styles <b>2008:</b> Developing Your Emotional Energy <b>2010:</b> The Outer Realm – Don't Judge a Book by its Cover <b>2011:</b> Discovering Your Equilibrium: Resolve to Evolve <b>2013:</b> How Men and Women Communicate and Network
2006, 2007	Chatham-Kent United Way Amazing Race Biography and Site Clue Writer
2006	Candidate – Chatham-Kent Municipal Election
2004, 2005, 2006	Organizer, Annual Terry Fox Run for Cancer Research Chatham, Ontario
1990-1992	Member of the Board of Management, H.H. Williams Memorial Hospital Hay River, Northwest Territories

## PROFESSIONAL DEVELOPMENT

2007	Memory for Management – Seminar Canada
2006	Inclusion – A Business Imperative – Duke Energy Gas Transmission
2005, 2006, 2007	Leading a High Performance Organization – DEGT / Spectra Energy
2004	Team Member – Rewards / Recognition Workshop / Toolkit Project – Union Gas Limited
2004	Writing Dynamics Workshop - McLuhan & Davies
2004	Developing and Leading Dynamic Teams - Canadian Management Centre, Toronto
2003	Managerial Leadership Development Program – Duke Energy Gas Transmission
2003	Improving Manager Team-to-Team Links – Duke Energy Gas Transmission
2002	Competent Supervisor Training – Union Gas Limited
2002	Diversity Awareness Training – Union Gas Limited
1999	Land Claims Training - Public Service Commission, Government of Yukon
1993, 2002, 2003	Witness Preparation Training - M J Solutions, Inc.
1991	Utility Financial Statements: Concepts and Analysis Financial Accounting Institute, New Jersey
1983-86	Customer Relations for Electric Utilities / 'Achieve Supervision', North York Hydro
1982-86	Management Seminars on Labour Relations, Association of Municipal Electric Utilities (AMEU)

ONGOING: Assorted seminars, trade shows and conferences including events hosted by the Canadian Association of Members of Public Utility Tribunals (CAMPUT), the Ontario Energy Association, North American natural gas and electricity industries (GasFair) and the Mearie Group (ENERCOM).

TraxTime report for Jennifer Simpson created 5/7/2014 12:32 PM

Tuesday, March 18, 2014 - Total 1.8  
in: 10:00a out: 11:50a 1.8 6384 Yukon Energy Corp  
Research and reporting

Wednesday, March 26, 2014 - Total 2.4  
in: 10:04a out: 11:39a 1.6 6384 Yukon Energy Corp  
Research  
in: 2:00p out: 2:49p 0.8 6384 Yukon Energy Corp  
Research and reporting

Thursday, March 27, 2014 - Total 1.3  
in: 9:07a out: 10:25a 1.3 6384 Yukon Energy Corp  
Research and reporting

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Totals From Wednesday, January 01, 2014 To Wednesday, May 07, 2014  
5.5 6384 Yukon Energy Corp  
5.5 Total

## Jennifer Simpson

Email [jenlsimpson@gmail.com](mailto:jenlsimpson@gmail.com)

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### HIGHLIGHTS OF EXPERIENCE

- Extensive experience in public policy analysis beginning in 2005 as an independent consultant to Canadian media companies responding to regulatory policy inquiries. Recently completed legal training, culminating in an expected call to the bar by the Law Society of Upper Canada in 2014
  - Published and professional-consultative research completed for industry-based and governmental clients, related to privacy, media, communications, competition, intellectual property and trade law. Previous project management and analyst positions.
- 

### EDUCATION

**Western University, London, Canada 2013**

**J.D.**

Dean's Honor List 2012/13

**London School of Economics and Political Science, London, U.K. 2004**

**MSc. with Merit**

Media and Communications Regulation and Policy

MSc. Research Paper "The Other Digital Divide: New Forms of Accountability for Digital Broadcasters"

**University of Toronto, Trinity College, Toronto, Canada 2002**

**B.A. (Hon.) with High Distinction**

Specialist in Political Science and History, Minor in English

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### ADDITIONAL EDUCATION

- **Extension School Graduate Courses - Harvard University, Extension School, Cambridge, MA, USA, 2006/2007** – courses in: management of technology-based organizations and economics courses
- **Post-Graduate Certificate in Public Relations - Humber College, School of Media Studies, Toronto, ON, 2003** – courses in: marketing-communications, communication strategies

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**PROFESSIONAL WORK EXPERIENCE**
**LEGAL AND POLICY WORK EXPERIENCE****Public Interest Advocacy Centre (PIAC)****July 2013 – May 2014****Student-at-Law/Ontario Law Foundation Fellowship****Ottawa, ON**

- Work experience included preparation of regulatory interventions on behalf of clients, presentations created for delivery to government bureaus and development of access to information requests.
- Key areas for advocacy and legal work included: privacy, competition, broadcasting and telecommunications law.

**Western University, Faculty of Law****October 2011-May 2013****Research Assistant****London, ON**

- Research Assistant to Professor S. Trosow. Legal research into developments and status of Canadian and international media and communications as well as copyright law. Extensive follow-up study work on technology transfer policies among Canadian academic institutions to industry
- Contributed to the creation of curriculum, including suggesting appropriate topics for student learning and proposing readings (cases, legislation, academic articles). Presented relevant course content to students in the Media Law class
- Recipient of GRAND research funding (Graphics, Animation and New Media research network), and SSHRC (Social Sciences and Humanities Research Council, Canada)

**Western University, Faculty of Information and Media Studies****March 2011-April 2013****Research Assistant****London, ON**

- Research Assistant to Professor J. Burkell. Original research exploring the privacy expectations among those age 18+ in their use of social media and internet applications.
- Research tasks included: developing an interview guide, conducting interviews, moderating focus groups among study participants, developing analysis and researching privacy policy implications based on research findings.
- Research funded by the Office of the Privacy Commissioner (Ottawa)

**Independent Employment****September 2012-April 2013****Trade & Technology Policy Consulting & Research****London, ON**

- Independently employed consultant including legal research work on trade policy, intellectual property rights and technology regulation. Focus on Canadian government policies and regulations, but familiar with trade objectives among Asia-Pacific nations and the U.S.
- Extensive legal and policy research conducted in order to respond to client needs. Deliverables to clients included written reports
- Time management, billing, budgetary and client management responsibilities

**Canada-United States Law Institute****June 2012- July 2012****Senior Project Fellow****London, ON**

- Project involving research on Canadian constitutional, bankruptcy and agricultural law
- Senior Fellow duties included project management and supervision responsibilities among a team of 5 fellows located in both the US and Canada
- Findings and legislative recommendations presented to the United States Department of Agriculture and Agriculture Canada at a bilateral forum in Washington, D.C.

**Canadian Internet Policy and Public Interest Clinic (CIPPIC)  
Google Policy Fellow**

**May 2011-July 2011  
Ottawa, ON**

- Recipient of a Google Policy Fellowship for a summer internship at CIPPIC
- Consumer advocacy work, with special attention paid to current internet policy issues including: privacy, telecom regulation, broadcast regulation, network neutrality
- Co-authored submission to the CRTC on telecom and broadcast-related policy issues (response to public consultations). Completed research on privacy issues related to proposed legislation

**PRIOR PROFESSIONAL WORK EXPERIENCE IN THE TECHNOLOGY INDUSTRY**

**Chadwick Martin Bailey**

**October 2008-January 2010**

**Project Manager, Technology and Telecom Group**

**Boston, MA, USA**

- Created custom research for clients in the technology and telecom fields. Managed projects valued between \$250,000 and \$1,500,000 from initial proposal through to final presentation
- Experience with qualitative (interviews, focus group, document review) and quantitative (survey and financial data analysis) research methodologies. Managed complex quantitative research projects including brand analysis, adaptive choice conjoint analysis, market segmentation and discreet choice analysis
- Coordinated project delivery among internal and external support teams. Responsible for managing teams of 3 to 5 persons through a variety of projects types
- Provided project management, development and direction on industry-leading social media market research to leading technology companies

**Yankee Group Research Inc.**

**September 2005 – August 2008**

**Senior Analyst, Online Consumer Interactions**

**Boston, MA, USA**

- Responsible for directing and developing industry leading research to understand how consumers use internet-based applications and services including social media, search and voice communications technologies
- Extensive work with service providers (telcos, cable MSOs, wireless operators), internet and software companies. Regular interactions with clients including "C-level" executives
- Progressive promotions within Yankee Group from initial hire (hired as Research Associate)
- Deliverable products for clients included written research reports, presentations, market trackers (mobile, video, telco) and industry forecasts (mobile, social applications)
- Yankee Group Foundation Victory Award Winner for Thought Leadership, 2008
- Moderator and speaker at leading international conferences including *CTIA Wireless Conference Spring 2007* (Application Developers' Panel), and *CES International 2008* (Social Media, Devices and Teens)

**Media and Telecom Regulatory Consulting**

**March 2005-August 2005**

**Self Employed Consultant**

**Mississauga, ON**

- Conducted research on regulatory filings related to the Canadian telecommunications industry
- Assisted in the drafting of submissions papers on behalf of clients to the CRTC
- Wrote research papers on the market implications of regulatory filings for clients

**ACADEMIC PUBLICATIONS**

Burkell, Jacquelyn A.; Fortier, Alexandre; Wong, Lorraine; and Simpson, Jennifer Lynn, "The View From Here: User-Centered Perspectives on Social Network Privacy" (2013). *FIMS Library and Information Science Publications*. Paper 25. URL < <http://ir.lib.uwo.ca/fimspub/25/> >

Simpson, Jennifer. "The Limitations of Regulatory Oversight on Online Video" (2012) 10 *Canadian Journal of Law & Technology* 287.

**\*\*\*End of Document\*\*\***

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**AIR - Sunday March 30 2014**

**Air Canada Flight AC163 Economy Class** [Check In Confirmation: P3U3DZ \(\\*24 Hours Prior\)](#)

<b>Depart:</b>	07:40, Sunday, March 30 Ottawa Intl. Airport Ottawa, Ontario, Canada	<b>Arrive:</b>	09:56, Sunday, March 30 Vancouver Intl Airport-Terminal M Vancouver, British Columbia, Canada
<b>Status:</b>	Confirmed	<b>Booking Code:</b>	V
<b>Equipment:</b>	Airbus Industrie A320	<b>Stops:</b>	Non-stop
<b>Duration:</b>	5 hours 16 minutes	<b>Seat:</b>	
<b>Phone:</b>	1-888-247-2262	<b>FF Number:</b>	21A-- Janigan/Michael Mr 556380475
<b>Meal:</b>	Food For Purchase	<b>ETicket No.:</b>	0142131243531

• [Weather](#) • [Flight Status \(\\*up to 3 days prior\)](#) • [Dining Reservations](#)

**AIR - Sunday March 30 2014**

**Air Canada Flight AC289 Economy Class** [Check In Confirmation: P3U3DZ \(\\*24 Hours Prior\)](#)

<b>Depart:</b>	12:30, Sunday, March 30 Vancouver Intl Airport-Terminal M Vancouver, British Columbia, Canada	<b>Arrive:</b>	14:55, Sunday, March 30 Whitehorse Airport Whitehorse, Yukon Territory, Canada
<b>Status:</b>	Confirmed	<b>Booking Code:</b>	V
<b>Equipment:</b>	EMBRAER 190	<b>Stops:</b>	Non-stop
<b>Duration:</b>	2 hours 25 minutes	<b>Seat:</b>	
<b>Phone:</b>	1-888-247-2262	<b>FF Number:</b>	22A-- Janigan/Michael Mr 556380475
<b>Meal:</b>	Food For Purchase	<b>ETicket No.:</b>	0142131243531

• [Weather](#) • [Flight Status \(\\*up to 3 days prior\)](#)

**HOTEL - Sunday March 30 2014**

**HIGH COUNTRY INN AN** [Check In Confirmation: CHCFC12829](#)

<b>Check In:</b>	Sunday, March 30	<b>Check Out:</b>	Thursday, April 3
<b>Address:</b>	HIGH COUNTRY INN AND 4051 4th AVENUE WHITEHORSE YT CA Y1A 1H1		
<b>Phone:</b>	1-867-6674471**: <b>FF:</b> *RATE: CAD139.00 PER NIGHT** +1 (867) 667-4471	<b>Fax:</b>	+1 (867) 667-6457
<b>Status:</b>	Confirmed	<b>No. of Rooms:</b>	1
<b>No. of Nights:</b>	4	<b>Room Description:</b>	1 King Bed(s)
<b>Remarks:</b>	Hotel is guaranteed for late arrival to credit card Rate: \$cad139.00 per night Rate does not include tax		

• [Weather](#)

**AIR - Thursday April 3 2014**

**Air North Flight 4N545 Economy Class** Check In Confirmation:  
842775 (\*24 Hours Prior)

<b>Depart:</b>	15:30, Thursday, April 3 Whitehorse Airport Whitehorse, Yukon Territory, Canada	<b>Arrive:</b>	19:15, Thursday, April 3 Vancouver Intl Airport-Terminal M Vancouver, British Columbia, Canada
<b>Status:</b>	Confirmed	<b>Booking Code:</b>	Y
<b>Equipment:</b>	Boeing 737	<b>Stops:</b>	Kelowna, Kelowna
<b>Duration:</b>	3 hours 45 minutes	<b>Seat:</b>	Assigned at Check In
<b>Meal:</b>	Meal		

[Weather](#) • [Flight Status \(\\*up to 3 days prior\)](#) • [Dining Reservations](#)

**AIR - Thursday April 3 2014**

**Air Canada Flight AC156 Economy Class** Check In Confirmation:  
P3U3DZ (\*24 Hours Prior)

<b>Depart:</b>	22:30, Thursday, April 3 Vancouver Intl Airport-Terminal M Vancouver, British Columbia, Canada	<b>Arrive:</b>	05:57, Friday, April 4 Pearson Intl. Airport-Terminal 1 Toronto, Ontario, Canada
<b>Status:</b>	Confirmed	<b>Booking Code:</b>	G
<b>Equipment:</b>	Boeing 777-300ER	<b>Stops:</b>	Non-stop
<b>Duration:</b>	4 hours 27 minutes	<b>Seat:</b>	38A-- Janigan/Michael Mr
<b>Phone:</b>	1-888-247-2262	<b>FF Number:</b>	556380475
<b>Meal:</b>	Food For Purchase	<b>ETicket No.:</b>	0142131243531

[Weather](#) • [Flight Status \(\\*up to 3 days prior\)](#) • [Dining Reservations](#)

**AIR - Friday April 4 2014**

**Air Canada Flight AC440 Economy Class** Check In Confirmation:  
P3U3DZ (\*24 Hours Prior)

<b>Depart:</b>	07:00, Friday, April 4 Pearson Intl. Airport-Terminal 1 Toronto, Ontario, Canada	<b>Arrive:</b>	08:03, Friday, April 4 Ottawa Intl. Airport-Terminal M Ottawa, Ontario, Canada
<b>Status:</b>	Confirmed	<b>Booking Code:</b>	G
<b>Equipment:</b>	EMBRAER 190	<b>Stops:</b>	Non-stop
<b>Duration:</b>	1 hours 3 minutes	<b>Seat:</b>	20A-- Janigan/Michael Mr
<b>Phone:</b>	1-888-247-2262	<b>FF Number:</b>	556380475
<b>Meal:</b>	None	<b>ETicket No.:</b>	0142131243531

[Weather](#) • [Flight Status \(\\*up to 3 days prior\)](#) • [Dining Reservations](#)

**Invoice Details**

Transaction / Document	Base	Tax	GST	HST	Total
Misc. (00004N) / 287 8427751447	204.00	25.12	11.46		240.58
	Form of Payment: VI XXXXXXXXXXXXXXX5539				
Air Canada / 014 2131243531	971.00	61.25	1.00	131.59	1164.84
	Form of Payment: VI XXXXXXXXXXXXXXX5539				
Fee for Services Rendered CAD	45.00			5.85	50.85
	Form of Payment: VI XXXXXXXXXXXXXXX5539				
<b>Totals:</b>				137.44	CAD 1456.27

Total Charged to Credit Card: CAD 1456.27  
Balance Due: CAD 0.00

### Fare Rules

- Cancellation charges once payment has been applied to a booking airline cancellation charges are in effect. Fees for service from UNIGLOBE are non-refundable.
- This contract permits price increases. If changes are made after payment in full this contract is null and void the travel industry council of Ontario regulations state if the total price of the travel services is increased and the cumulative increase except any increase in retail sales tax or federal goods and services tax is more than 7 percent the customer has the right to cancel the contract and obtain a full refund. Consumers should be aware that air carriers and travel suppliers not registered with tico are not subject to tico regulations and may continue to state in their terms and conditions that the consumer is subject to price increases without offering the option of a refund after payment in full has been processed. This is beyond the control of UNIGLOBE Premiere Travel Group and consequently in accepting your travel documents you acknowledge that you are subject to the fare rules and any price changes by the air carrier or travel supplier.
- Air Canada ticket is non-refundable. Changes are permitted for 50.00 cad per direction plus any fare difference up to 2 hours prior to departure. Same day airport changes prior to departure for 75.00 cad plus taxes. Aeroplan members earn 100 percent status miles. Advance seat selection is available for no fee. e-Upgrade certificates are permitted. Missing your flight without cancellation may result in the forfeiture of the value of your airline ticket. Name changes are not permitted.

### Baggage Fees & Allowances

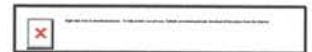
Baggage charges may apply. Baggage allowance, specific size and weight restrictions vary between airlines. Please visit the airline's website or contact the airline directly for details.

- [Air Canada](#) or call 1-888-247-2262
- [Air North](#)

### Important Information

- /govt I.d. Must be presented on request/ /or Govt hotel/car rates may be denied/ /govt I.d. Must be presented on z/request/ /or Govt hotel/car rates may be denied/ cancellation insurance has been offered and declined rmu:out of province medical insurance has been offered and declined
  - Your reservation number with Air Canada is p3u3dz. Air Canada contact phone number is 1-888-247-2262
  - Your reservation number with air north is 842775.
  - Air Canada will notify you of last minute flight changes if you register your flights up to 30 days prior to departure. For more information visit [www.aircanada.com/en/travelinfo/traveller/mobile/notification.html](http://www.aircanada.com/en/travelinfo/traveller/mobile/notification.html)
  - Air Canada freq. flyer nbr 556380475 appended
  - **After hours emergencies call 1-800-206-1595 email [callme@tass247.com](mailto:callme@tass247.com) or skype to tass247.Com quote sos code 2DJ2.**
- Additional fees may apply**

Invoice No: 109765



Airline Conditions of Contract & Other Important Notices: [Click Here](#)

Sent To: [mjanigan@piac.ca](mailto:mjanigan@piac.ca) [dbrady@piac.ca](mailto:dbrady@piac.ca) [marybeth@premieregroup.com](mailto:marybeth@premieregroup.com)

Invoice #: 2012-109765



RBC  
Royal Bank

VISA Business Platinum Avion

JANIGAN PROFESSIONAL 4516 07\*\* \*\*\*\* 5521

MICHAEL JANIGAN

STATEMENT FROM MAR 11 TO APR 08, 2014

2 OF 3

*Added  
to  
Airline  
Expense*

4516 07\*\* \*\*\*\* 5539 (continued)

TRANSACTION DATE	POSTING DATE	ACTIVITY DESCRIPTION	AMOUNT (\$)
MAR 20	MAR 21	PICKLE BARREL YONGEEGL TORONTO ON 7470341468000020357704	\$18.95
MAR 21	MAR 24	3323 FIONN MACCOOL'S MISSISSAUGA ON 7453386408104100098878	\$44.41
MAR 21	MAR 24	AEROPORT D'OTTAWA AI OTTAWA ON 74450774082004054434466	\$105.00
MAR 21	MAR 24	WESTJET*0004623192206 CALGARY AB 74479124082004003079930	\$300.72
MAR 24	MAR 25	UNIGLOBE PREMIER TRAVEL P613-2307411 ON 74872714083170833344251	\$50.85
MAR 24	MAR 26	FOREST HILL FLORIST TORONTO ON 74872714084150840198813	\$73.22
MAR 24	MAR 26	WESTJET*0004623192374 CALGARY AB 74479324084004002224816	\$298.46
MAR 25	MAR 27	AEROPORT D'OTTAWA AI OTTAWA ON 74450774085004051587994	\$21.00
MAR 25	MAR 27	AIR CANADA 0142132588507WINNIPEG MB 74537864085004022205930	\$300.72
MAR 25	MAR 26	UNIGLOBE PREMIER TRAVEL P613-2307411 ON 74872714084262845568765	\$50.85
MAR 26	MAR 27	UNIGLOBE PREMIER TRAVEL P613-2307411 ON 74872714085262856794298	\$50.85
MAR 27	MAR 28	DYN*DYN.COM/CHARGE 603-6684998 NH 2490641408508791043450	\$28.44
MAR 31	APR 01	Foreign Currency-USD 25.00 Exchange rate-1.137600 STAPLES STORE #251 WHITEHORSE NT 74064494090220183976076	\$295.69
APR 02	APR 04	AIR CANADA 0142132918313WINNIPEG MB 74537864093204010077614	\$56.50
APR 02	APR 04	AIR CANADA 0142132918313WINNIPEG MB 74537864093204010157051	\$89.27
APR 02	APR 04	COAST HIGH COUNTRY INN WHITEHORSE YT 74537864093043649012261	\$521.76
APR 02	APR 07	SANCHEZ MEXICAN RESTDE WHITEHORSE YT 74703414296600519731122	\$32.30
APR 02	APR 03	AIR NORTH LTD WHITEHORSE YT 74064494093920116902578	\$136.50
APR 03	APR 07	AEROPORT D'OTTAWA AI OTTAWA ON 7445077409400405404436	\$98.00
APR 05	APR 07	GILAD PROPERTIES OTTAWA ON 745001409566347454370	\$5.00
SUBTOTAL OF MONTHLY ACTIVITY			\$4,182.39
NEW BALANCE			\$9,711.61

**Make sure you are covered!**

Make sure you are covered for the unexpected with Trip Cancellation and Interruption Insurance. Whether you want to top-up the coverage you already have through your RBC Royal Bank® credit card, or you don't yet have coverage, we can help make sure you're protected every time you travel. As an RBC Royal Bank client, it's easy to get affordable Trip Cancellation and Interruption Insurance. Get covered [www.rbc.com/travel-insurance](http://www.rbc.com/travel-insurance).

*Airline change fee  
for earlier  
departure  
282.27*

**Royal Bank of Canada 2013 Public Accountability Statement**

Royal Bank of Canada's 2013 Public Accountability Statement is now available at [www.rbc.com/pas](http://www.rbc.com/pas).



**Donna Brady**

---

**From:** Michael Janigan [mjanigan@piac.ca]  
**Sent:** Monday, June 09, 2014 1:31 PM  
**To:** 'Donna Brady'  
**Subject:** RE: YECL-LNG- PIAC file 6384

Michael Janigan  
Special Counsel  
Regulatory and Consumer Affairs  
Public Interest Advocacy Centre (PIAC)  
ONE Nicholas Street, Suite 1204  
Ottawa, ON  
K1N7B7, Canada  
[www.piac.ca](http://www.piac.ca)

---

**From:** Michael Janigan [mailto:mjanigan@piac.ca]  
**Sent:** Monday, June 09, 2014 10:53 AM  
**To:** 'Michael Janigan'  
**Subject:** RE: YECKL-LNG- PIAC file 6384

If you haven't finished add 165 photocopies to the disbursements. Thanks.

Michael Janigan  
Special Counsel  
Regulatory and Consumer Affairs  
Public Interest Advocacy Centre (PIAC)  
ONE Nicholas Street, Suite 1204  
Ottawa, ON  
K1N7B7, Canada  
[www.piac.ca](http://www.piac.ca)

*INTERNAL.  
165 x 0.10 = 16.50*

---

**From:** Michael Janigan [mailto:mjanigan@piac.ca]  
**Sent:** Friday, June 06, 2014 4:25 PM  
**To:** 'Donna Brady'  
**Subject:** YECKL-LNG- PIAC file 6384

I attach disbursements and dockets. Not airline charge for coming home a day early.  
Thanks

Michael Janigan  
Special Counsel  
Regulatory and Consumer Affairs  
Public Interest Advocacy Centre (PIAC)  
ONE Nicholas Street, Suite 1204  
Ottawa, ON  
K1N7B7, Canada  
[www.piac.ca](http://www.piac.ca)

*NOTE*

PREMIER CABS



393-2228

G.S.T. # 867140048RT0001

Charge To customer

Date <u>Mar 31/14</u>	Driver <u>AJ</u>	Cab No. <u>38</u>	Account No.	Authorisation
Time <u>7:00 pm</u>				
Taxi From <u>High Country Inn</u>				
To <u>West Mall</u>				

Signature AJ

S	C
8	00

6384

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

WED APRIL 2, 2014  
CHECK #420041-2  
TABLE #11  
DUPLICATE

1 Coffee \$2.50  
1 Brkfst Sand BacBacon \$10.00  
SUB-TOTAL : \$12.50  
TAX : \$0.62  
TOTAL \$13.12

Tip: 2.50

Total: \_\_\_\_\_

Print Name: \_\_\_\_\_

Room #: \_\_\_\_\_

Signature: \_\_\_\_\_

Gratuity Is Not Included!!

Time: 08:34 1 CUSTOMER

R103469656  
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED  
BY : Nicole S

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

TUE APRIL 1, 2014  
CHECK #419915-2  
TABLE #11  
DUPLICATE

1 Coffee \$2.50  
1 Brkfst Sand BacBacon \$10.00  
SUB-TOTAL : \$12.50  
TAX : \$0.62  
TOTAL \$13.12

Tip: 2.00

Total: 15.12

Print Name: Michael Jung

Room #: \_\_\_\_\_

Signature: \_\_\_\_\_

Gratuity Is Not Included!!

Time: 08:32 1 CUSTOMER

R103469656  
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED  
BY : Nicole S

Exit 2 03/04/14 08:27  
Receipt 067959

Ticket/Billet  
P1 - No. 079648  
30/03/14 08:47 -  
03/04/14 08:27 -  
Period 4d11'41"  
(CAN) \$98.00  
Total \$98.00

Payment Received  
VISA \$98.00  
XX:XXXXXXXXXX5539 06/15  
Merch: 82008580037  
Auth: 014326  
Type: Swiped

Sub Total \$86.73  
HST 13% 11.27

HST#TVH 898569942ET.CAD  
Good day Au revoir

JAVA CONNECTION  
3125 3rd AVE  
WHITEHORSE YT  
867 668 2196

REG 04-01-2014 01:19 PM  
C01 MC#01 550822

1 PuP \$1.75  
1 SANDWICH \$7.50  
GST \$0.46  
CASH \$9.71

THANKYOU  
JAVA STAFF

6384

YEC LOG

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

198 Craig M

Tbl 114/1 Chk 3263 Gst 0  
Apr02'14 08:37PM

**Eat In**

1 Stella LG Draft 20oz 9.99  
1 Soup of Day 8.00

Subtotal 17.99

GST 0.90

Liquor Tax 1.00

08:37PM Total 19.89

Date: 1/2/14 Amount: 2.00

From: \_\_\_\_\_

To: \_\_\_\_\_

Driver: ryuea jr

*Thank You*

Date: April 01/14 Amount: 8.00

From: Yuek

To: MC5-MKT

Driver: Lin

*Thank You*

Date: March 31 Amount: 8.00

From: \_\_\_\_\_

To: Westmark

Driver: Rd

*Thank You*

6384

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

MON MARCH 31, 2014  
CHECK #419786-2  
TABLE #11  
DUPLICATE

1 Coffee \$2.50  
1 Brkfst Sand BacBacon \$10.00  
SUB-TOTAL : \$12.50  
TAX : \$0.62  
TOTAL \$13.12

Tip: \_\_\_\_\_

Total: \_\_\_\_\_

Print Name: \_\_\_\_\_

Room #: \_\_\_\_\_

Signature: \_\_\_\_\_

Gratuity Is Not Included!!

Time: 07:32 1 CUSTOMER

R103469656  
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED  
BY : Nicole S.

6384

MON MARCH 31, 2014  
CHECK #419837-3  
TABLE #60  
DUPLICATE

STAPLES Canada.  
Store # 251  
303 Ogilvie Street  
Whitehorse, YT Y1A2S3  
867-633-2550

1 Grizzly Mug \$6.50  
1 Classic Club House \$12.00  
SUB-TOTAL : \$18.50  
TAX : \$0.60  
**TOTAL \$19.10**

Sale 00096 6 006 35745  
0251 03/31/14 08:09

\*\*\*\*\*  
AIR MILES Number : \*\*\*\*\*8102

9999999  
1 XPRS TOTAL DOC SER 3.00G  
853213  
3346 XPRS BW LTR 1000- 200.76G  
961103 0.06  
15 XPRS CERLOX LTR <1 77.85G  
853222 5.19  
Subtotal 281.51  
GST 5.00% 14.06  
Total \$295.57

Tip: \_\_\_\_\_

Total: \_\_\_\_\_

Print Name: \_\_\_\_\_

Room #: \_\_\_\_\_

Signature: \_\_\_\_\_

\*\*\*\*\*5539  
Visa C Purchase  
Authorization Number 076010  
0010017150 35745 66164600  
96 03/31/14 08:09:19  
01/027 APPROVED - THANK YOU  
VISA A0000000031010  
0000008000 F800

Gratuity Is Not Included!!

Time: 18:47 1 CUSTOMER

R103469656  
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED  
BY : Emily

\*\*\*\*\*  
Thank you for shopping at STAPLES!  
We will not be undersold!  
Visit Staples.ca

IMPORTANT  
Retain This Copy for Your Records

GST No. 126152586



WARN  
Customers  
(including)

\*\* SANCHEZ CANTINA \*\*  
YUKON'S ONLY TRUE  
MEXICAN RESTAURANT  
GST # R9257-8733  
867-668-5858

APR01/2014  
DAILY SPEC 21.00  
MEX BEER 5.75  
TXSL1 26.75  
GST 1.34  
CASH 28.09  
#001A0016 18:36R  
CASHIER 001

REF #: 028  
AMOUNT \$28.09  
TIP \$4.21  
TOTAL \$32.30

PIN VERIFIED BY CARD ISSUER  
CARDHOLDER AGREES TO PAY ABOVE  
TOTAL AMOUNT IN ACCORDANCE WITH  
CARD ISSUER'S AGREEMENT  
(MERCHANT AGREEMENT IF CREDIT VOUCHER)  
RETAIN THIS COPY FOR STATEMENT  
VERIFICATION

MERCHANT COPY  
APPROVED

APPLICATION LABEL: VISA  
AID: A0000000031010  
TUR: 00 00 00 10 00  
TS1: FB 00