



The Yukon Electrical Company Limited
An **ATCO** Company

May 23, 2014

Yukon Utilities Board
Box 31728
Whitehorse, YT
Y1A6L3

Attention: Mr. Bruce McLennan
Board Chairman

Dear Mr. McLennan:

Re: Yukon Electrical Company Limited 2013-2015 General Rate Application (GRA) – Cost Claim

Pursuant to the Yukon Utilities Board's (the "YUB" or "Board") Rules of Practice and Scale of Costs that were established by Board Order 2012-09 on October 17, 2012, The Yukon Electrical Company Limited ("Yukon Electrical") hereby submits for Board approval its cost claim related to its 2013-2015 General Rate Application (GRA).

Background:

Prior to discussing the details of the cost claim, Yukon Electrical would like to highlight the facts that support its position that it went to great lengths to pull together a detailed and comprehensive three year test period GRA. Highlights of the Application included:

- Responses to seven Board directions from Board Order 2009-02, including studies on Canadian Energy Forecasting Methodologies and non-labour inflation rates as well as business cases for all capital expenditures greater than \$500,000 (totaling thirty business cases);
- A complete continuity schedule of the need for all actual changes in labour complement that occurred through to the end of 2012 as well as forecast from 2013 to 2015;
- A sales forecast that is consistent with industry standards for a small customer-based utility company;
- Detailed actual as well as forecast purchased power, fuel, operations and maintenance analysis and tax expenses for all years between 2008-2015;
- A depreciation study completed by a recognized expert, Gannett Fleming, that supported Yukon Electrical's recommendation to end the pause in the collection of net negative salvage; and



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- Detailed explanations supporting the need and prudence of actual capital additions from 2008-2012.

It is important to note the above list of highlights did not include an expert, Foster Associates, to update the business risk analysis that was completed as part of Yukon Electrical's 2008-2009 GRA. This decision was predicated on Yukon Electrical's business risk modestly increasing, but not materially, from the contributing factors that were previously identified and testified to by Kathy McShane of Foster Associates in 2008. The decision was also made on the basis that it would reduce costs to ratepayers as part of this proceeding and mitigate the risk to Yukon Electrical of a similar outcome in 2013 as compared to 2008 when the Board disallowed over 50% of the 2008 Foster Associates costs.

Upon review of the process associated with this GRA, it is not clear to Yukon Electrical as to whether the above noted Application resulted in a streamlined regulatory process as the following number IRs were received and responded to by Yukon Electrical:

Intervener	# of IRs
Utilities Consumers Group	487
Yukon Utilities Board	259
City of Whitehorse	109
Town of Watson Lake	104
Yukon Energy Corporation	86
Leading Edge	52
Yukon Conservation Society	29
TOTAL	1,126

As a result of the high number of IRs received on July 18, 2013 and the granularity of many of them, the filing of the responses to these IRs was split into two rounds which occurred on August 8, 2013 and August 29, 2013. Additionally, Yukon Electrical was requested to provide further responses to several IRs on September 5, 2013. Overall, responding to IRs was a concentrated effort for the Yukon Electrical team of more than six weeks and generated nearly 5,000 pages of record in this proceeding. In total, this Application generated over 8,000 pages of evidence. While Yukon Electrical acknowledges its Application did have a large number of issues to be vetted, Yukon Electrical also believes there are opportunities for improvement in the process and is open to further discussions with the Board and other parties once this proceeding is fully completed.



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Cost Claim

Yukon Electrical is seeking the Board's approval of costs incurred during the 2013-2015 GRA proceeding. The costs incurred related to the following:

- Preparation of the Application;
- Responding to information requests;
- Preparation and attendance to the hearing;
- Preparation of final argument and reply argument; and
- Legal support and guidance throughout the proceeding.

The costs included in this claim are based on the following:

- Recovery rate hour for legal fees was based on the number of years at the bar;
- Professional fees for the depreciation study (Gannett Fleming) and Demand Side Management (ICF Consulting Canada Inc.) were based on the number of year of experience of each consultant;
- Date and detail of activity undertaken has been included as part of this cost claim;
- Claims for meals has been restricted to the duration of the hearing and are in accordance with current Government of Yukon rates;
- Claims for accommodation is based on allowable rates for accommodations and has been restricted to the duration of the hearing;
- Airfare costs were incurred at economy rates;
- Taxi and parking claims have been restricted to the duration of the hearing.

The costs being claimed are summarized in the following table:

Legal (Bennett Jones)	\$128,644.00
DSM (ICF Consulting)	\$20,812.50
Depreciation (Gannett Fleming)	\$124,880.00
Disbursements	\$25,597.89
TOTAL	\$299,934.39



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To support the Board in reviewing the cost claim, Yukon Electrical is including the following:

- Attachment 1 - Affidavit in support of the claim
- Attachment 2 - Summary of total costs claimed
- Attachment 3 - Summary of professional fees claimed
- Attachment 4 - Summary of disbursement claimed
- Attachment 5 - Copies of all supporting invoices

Yukon Electrical was successful in its keeping its legal fees as low as possible even though the number and complexity of the matters associated with the Application was high. The legal fees claimed are comparable to what Yukon Energy incurred in its 2012-2013 GRA despite the fact that Yukon Electrical dealt with significantly more complex issues than Yukon Energy. This result is despite the fact that higher witness preparation time was incurred as more guidance and preparation was required for both the general witness panel and the Demand Side Management witness panel as each of those panels included several first time witnesses.

Several consultants from ICF Consulting Inc., who worked extensively with Yukon Electrical and Yukon Energy to develop the five-year Demand Side Management plan, were also engaged during the process to assist in responding to the 80 DSM-related IRs received and to assist in writing the DSM-related sections of Yukon Electrical's Argument and Reply Argument. As well, Judy Simon and Paul Robillard from ICF Consulting attended the hearing as expert witnesses on the DSM panel. Costs were also charged for Katelyn Brunskill and Vincent Dufresne who were both actively involved in the detailed development of the DSM program package. They assisted Paul Robillard and Judy Simon in preparing for the hearing as well as provided technical support in responding to the IRs.

As the Demand Side Management plan was a joint plan with Yukon Energy, the costs incurred for these services have been shared equally between Yukon Electrical and Yukon Energy. This cost claim only includes Yukon Electrical's share of the costs.

Gannett Fleming, a firm with extensive depreciation experience not only in the Yukon but across Canada, was engaged by Yukon Electrical as an expert to prepare an updated depreciation study and to research and provide an assessment of the reasonableness of including a request for the end of the pause in including net negative salvage in the depreciation rate calculations.

In light of the changed circumstances in the Yukon since Board Order 2009-02, Yukon Electrical agreed with Gannett Fleming that it was reasonable to request an end to the pause as part of the Application. Gannett Fleming was then tasked with preparing full and complete evidence to support this request. While the Board ultimately ruled that not including FRSR in depreciation rates is an acceptable



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practice for Yukon Electrical, it is clear from the expert evidence prepared by Gannett Fleming that inclusion of FRSR in depreciation rates is an accepted practice with a large number of regulated utilities across Canada.

In the 2008-2009 GRA, Yukon Electrical sought and received approval of approximately \$73,000 of depreciation related costs incurred by Gannett Fleming. The increase in costs incurred as part of 2013-2015 GRA of \$51,880 is mainly due to inflation between 2008 and 2013, a planning and site visit to the Yukon to assess facilities and interview operational staff in order to gather information for the preparation of the depreciation study¹, the preparation of additional evidence on the Use of Net Salvage Estimates in the Calculation of Depreciation Rates², and additional time incurred in responding to information requests.³

To summarize, Yukon Electrical respectfully submits the evidence was prepared in an efficient and professional manner in response to changed circumstances in the Yukon. The costs incurred were, therefore, needed and prudent for purposes of this Application.

Yukon Electrical believes that it has made every effort to conduct itself in the most cost effective manner possible. The costs incurred in relation to Yukon Electrical's GRA were those necessary to fulfill its role as the Applicant. Yukon Electrical is of view that the costs incurred are reasonable, in line with the scope, nature and complexity of the proceeding, and in accordance with the Board's Scale of Costs. Yukon Electrical trusts that all the costs incurred in this proceeding were essential to assist the Board and the Interveners in their review of the GRA.

We trust that the foregoing will be of assistance to the Board in considering the cost claim of Yukon Electrical for its 2013-2015 GRA.

Yours truly,

Original Signed By:

James Grattan, CA
Director, Regulatory

¹ Site tours and management / operational interviews are widely considered to be an integral requirement of the completion of depreciation studies. A site tour was not completed in 2008 due to an abbreviated period of time available to complete the study.

² Section 7 Attachment 2 of the Application.

³ 80 depreciation IRs were asked as part of this proceeding as compared to 47 in the 2008-2009 GRA.

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 Yukon Electrical Company Limited for participation in a proceeding before the

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

I, James Gratton, of the (city/town) of Edmonton and the Territory/Province of Alberta,

MAKE OATH (OR AFFIRM) AND SAY THAT:

1) I am the Director, Regulatory of the cost claimant The Yukon Electrical Company Limited (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 \$ 299,934.39 as a result of its participation in the Proceeding. Additionally, the Claimant incurred GST on the above fees and disbursements in the amount of \$ nil.

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 Edmonton, in the Province/Territory of Alberta on (date) May 23, 2014.

Notary Public or Commissioner of Oaths

Signature of Affiant



TRACY H. DAVIDSON
NOTARY PUBLIC
MY APPOINTMENT EXPIRES DEC. 31, 2014

Summary of Total Costs Claimed

Form U1 - Page 1 of 1

Date <u>May 23, 2014</u>	Total Fees	Total Disbursements	GST	Total Fees, Disbursements, & GST
			Total GST on Fees & Disbursements	
Firm/Company Name Bennett Jones LLP	\$128,644.00	\$7,359.63	\$0.00	\$136,003.63
Firm/Company Name ICF Consulting Canada Inc.	\$20,812.50	\$2,633.50	\$0.00	\$23,446.00
Firm/Company Name Gannett Fleming Canada ULC	\$124,880.00	\$3,132.32	\$0.00	\$128,012.32
Firm/Company Name ATCO Electric Ltd.	\$0.00	\$686.19	\$0.00	\$686.19
Firm/Company Name Yukon Electrical Company Ltd.	\$0.00	\$11,786.25	\$0.00	\$11,786.25
Firm/Company Name				\$0.00
Firm/Company Name				\$0.00
Firm/Company Name				\$0.00
Firm/Company Name				\$0.00
TOTAL COSTS CLAIMED	\$274,336.50	\$25,597.89	\$0.00	\$299,934.39

Claimant The Yukon Electrical Company Limited

Agent/Representative James Grattan, Director, Regulatory

Address 10035 - 105 Street, Edmonton, AB, T5J 2V6

Phone (780) 733-2489 Fax _____

E-mail james.grattan@atcoelectric.com

Applicant(s) The Yukon Electrical Company Limited

Application(s) No. _____

Hearing YECL 2013 - 2015 General Rate Application

Summary of Professional Fees Claimed

Form U2 - Page 1 of 1

Date May 23, 2014

Date <u>May 23, 2014</u>		PROFESSIONAL FEES									GST	Total	
		Years of Experience	Hourly Wage	Preparation		Attendance		Argument & Reply		Total Fees		Total GST on Professional Fees	Fees & GST
				Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
FIRM/COMPANY NAME Bennett Jones LLP													
Individual Name													
Allison M Sears		8-12	\$320.00	282.30	\$90,336.00	32.00	\$10,240.00	71.10	\$22,752.00	385.40	\$123,328.00	\$0.00	\$123,328.00
Individual Name													
Allison M Sears - Travel		8-12	\$160.00	24.00	\$3,840.00	8.00	\$1,280.00	0.00	\$0.00	32.00	\$5,120.00	\$0.00	\$5,120.00
Individual Name													
Sebastien A. Gittens		5-7	\$280.00	0.70	\$196.00	0.00	\$0.00	0.00	\$0.00	0.70	\$196.00	\$0.00	\$196.00
Total This Company				307.00	\$94,372.00	40.00	\$11,520.00	71.10	\$22,752.00	418.10	\$128,644.00	\$0.00	\$128,644.00

FIRM/COMPANY NAME ICF Consulting Canada Inc.												
Individual Name												
Vincent Dufresne	8-12	\$150.00	22.50	\$3,375.00	0.00	\$0.00	6.50	\$975.00	29.00	\$4,350.00	\$0.00	\$4,350.00
Individual Name												
Judy Simon	12+	\$270.00	64.50	\$17,415.00	8.00	\$2,160.00	4.00	\$1,080.00	76.50	\$20,655.00	\$0.00	\$20,655.00
Individual Name												
Judy Simon - Travel	12+	\$135.00	18.00	\$2,430.00	18.00	\$2,430.00	0.00	\$0.00	36.00	\$4,860.00	\$0.00	\$4,860.00
Individual Name												
Katlyn Brunskill	1-4	\$115.00	6.00	\$690.00	0.00	\$0.00	0.00	\$0.00	6.00	\$690.00	\$0.00	\$690.00
Individual Name												
Paul Robillard	12+	\$270.00	24.00	\$6,480.00	8.00	\$2,160.00	0.00	\$0.00	32.00	\$8,640.00	\$0.00	\$8,640.00
Individual Name												
Paul Robillard - Travel	12+	\$135.00	0.00	\$0.00	18.00	\$2,430.00	0.00	\$0.00	18.00	\$2,430.00	\$0.00	\$2,430.00
Individual Name												
Less 50% - Costs Shared with YEC	12+		-67.50	-\$15,195.00	-26.00	-\$4,590.00	-5.25	-\$1,027.50	-98.75	-\$20,812.50	\$0.00	-\$20,812.50
Total This Company			67.50	\$15,195.00	26.00	\$4,590.00	5.25	\$1,027.50	98.75	\$20,812.50	\$0.00	\$20,812.50

FIRM/COMPANY NAME Gannett Fleming Canada ULC												
Individual Name												
Larry E. Kennedy	12+	\$250.00	151.00	\$37,750.00	0.00	\$0.00	0.00	\$0.00	151.00	\$37,750.00	\$0.00	\$37,750.00
Individual Name												
Larry E. Kennedy	12+	\$260.00	109.00	\$28,340.00	4.00	\$1,040.00	9.00	\$2,340.00	122.00	\$31,720.00	\$0.00	\$31,720.00
Individual Name												
Larry E. Kennedy - Travel	12+	\$125.00	8.00	\$1,000.00	0.00	\$0.00	0.00	\$0.00	8.00	\$1,000.00	\$0.00	\$1,000.00
Individual Name												
Larry E. Kennedy - Travel	12+	\$130.00	0.00	\$0.00	8.00	\$1,040.00	0.00	\$0.00	8.00	\$1,040.00	\$0.00	\$1,040.00
Individual Name												
Associate Analyst - Garry Mah	12+	\$140.00	285.50	\$39,970.00	0.00	\$0.00	0.00	\$0.00	285.50	\$39,970.00	\$0.00	\$39,970.00
Individual Name												
Associate Analyst - Garry Mah	12+	\$150.00	58.50	\$8,775.00	0.00	\$0.00	0.00	\$0.00	58.50	\$8,775.00	\$0.00	\$8,775.00
Individual Name												
Junior Analyst - Hilary Carlucci	1-4	\$105.00	39.00	\$4,095.00	0.00	\$0.00	0.00	\$0.00	39.00	\$4,095.00	\$0.00	\$4,095.00
Individual Name												
Junior Analyst - Hilary Carlucci	1-4	\$110.00	3.00	\$330.00	0.00	\$0.00	0.00	\$0.00	3.00	\$330.00	\$0.00	\$330.00
Individual Name												
Gilles Fournier	12+	\$200.00	1.00	\$200.00	0.00	\$0.00	0.00	\$0.00	1.00	\$200.00	\$0.00	\$200.00
Total This Company			655.00	\$120,460.00	12.00	\$2,080.00	9.00	\$2,340.00	676.00	\$124,880.00	\$0.00	\$124,880.00

Claimant The Yukon Electrical Company Limited
Hearing YECL 2013 - 2015 General Rate Application

Applicant(s) The Yukon Electrical Company Limited
Application(s) No.

YUKON UTILITIES BOARD

Summary of Disbursements Claimed

Form U3 - Page 1 of 1

Date May 23, 2014

Disbursements Claimed (exclusive of GST)	Explanatory Notes	Number of Hours (where applicable) Number of Hours - Break down hours for Preparation for Hearing, Attendance at Hearing and Argument and Reply	Name of Claimant Bennet Jones LLP	Name of Claimant ICF Consulting Canada Inc.	Name of Claimant Gannett Fleming Canada ULC	Name of Claimant ATCO Electric Ltd.	Name of Claimant Yukon Electrical Company Ltd.	Total Disbursements
Consultant Fees	Maximum \$225/hr. including meals							\$0.00
Airfare	At economy or less fare, to and from hearing, only when attendance is required		\$3,858.67	\$2,008.04	\$1,669.69	\$0.00	\$3,529.80	\$11,066.19
Accommodation	During hearing days only		\$2,572.44	\$433.50	\$645.13	\$630.00	\$1,512.00	\$5,793.07
Mileage	(\$0.55/km for road travel for Yukoners not residing in hearing location)							\$0.00
Taxi	Only to and from airports, when attending a hearing			\$123.40		\$56.19		\$179.59
Parking	Only for travel while attending a hearing				\$75.00			\$75.00
Transcripts	Actual costs							\$0.00
Postage	Actual costs							\$0.00
Courier	Actual costs							\$0.00
Computer Access	Only when computer access is required, external to the applicant's operations		\$37.02					\$37.02
Long distance telephone and fax	Actual costs							\$0.00
Internal photocopying	At claimant's costs or \$0.10/copy, whichever is less		\$5.50					\$5.50
External printing	Actual costs		\$886.00		\$742.50		\$3,377.11	\$5,005.61
Meals	Please attach details and receipts			\$68.57			\$1,848.60	\$1,917.17
Other - Notice of Application Advertisements	Please attach details and receipts						\$1,518.74	\$1,518.74
Other	Please attach details and receipts							\$0.00
Other	Please attach details and receipts							\$0.00
TOTAL DISBURSEMENTS			\$7,359.63	\$2,633.50	\$3,132.32	\$686.19	\$11,786.25	\$25,597.89
Total GST on Disbursements			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claimant The Yukon Electrical Company Limited
Hearing YECL 2013 - 2015 General Rate Application

Applicant(s) The Yukon Electrical Company Limited
Application(s) No. _____

Yukon Electrical 2013-2015 GRA COSTS
Bennett Jones - Legal

Invoice	Invoice-Date	Description	Lawyer	Fees	Disb.	Hours	Hourly Rate	Per Scale of Costs		Legal Fees
								Allowable	Non-Allowable	Allowable
984053	13/05/09	April/13 Expenses	A.M. Sears	10,759.00	-	20.3	\$ 530	\$ 320	\$ 210	6,496.00
993777	13/07/24	May-June/13 Expenses	A.M. Sears	12,402.00	497.92	23.4	\$ 530	\$ 320	\$ 210	7,488.00
993777	13/07/24	Travel May-June/13	A.M. Sears	2,120.00	-	4.0	\$ 530	\$ 160	\$ 370	640.00
		Subtotal		14,522.00	497.92	27.4				8,128.00
998770	13/09/16	July-August/13 Expenses	A.M. Sears	34,768.00	1,052.04	65.6	\$ 530	\$ 320	\$ 210	20,992.00
998770	13/09/16	July-August/13 Expenses	S. A Gittens	301.00	-	0.7	\$ 430	\$ 280	\$ 150	196.00
998770	13/09/16	Travel July-August/13	A.M. Sears	4,240.00	-	8.0	\$ 530	\$ 160	\$ 370	1,280.00
		Subtotal		39,309.00	1,052.04	74.3				22,468.00
1003704	13/10/22	September/13 Expenses	A.M. Sears	28,249.00	1,520.55	53.3	\$ 530	\$ 320	\$ 210	17,056.00
1003704	13/10/22	Travel September/13	A.M. Sears	4,240.00	-	8.0	\$ 530	\$ 160	\$ 370	1,280.00
		Subtotal		32,489.00	1,520.55	61.3				18,336.00
1007084	13/11/19	October/13 Expenses	A.M. Sears	52,841.00	2,495.26	99.7	\$ 530	\$ 320	\$ 210	31,904.00
1007084	13/11/19	Travel October/13	A.M. Sears	2,120.00	-	4.0	\$ 530	\$ 160	\$ 370	640.00
		Subtotal		54,961.00	2,495.26	103.7				32,544.00
1009439	13/12/09	November/13 Expenses	A.M. Sears	65,243.00	1,793.86	123.1	\$ 530	\$ 320	\$ 210	39,392.00
1009439	13/12/09	Travel November/13	A.M. Sears	4,240.00	-	8.0	\$ 530	\$ 160	\$ 370	1,280.00
		Subtotal		69,483.00	1,793.86	131.1				40,672.00
				221,523.00	7,359.63	418.1				128,644.00
									Disbursements	7,359.63
								TOTAL CLAIM		136,003.63

Summary

	Rate	Hours	Amount
A.M. Sears	\$ 320	385.40	123,328.00
A.M. Sears - Travel	\$ 160	32.00	5,120.00
S.A. Gittens	\$ 280	0.70	196.00
Total		418.10	128,644.00



Bennett Jones LLP
4500 Bankers Hall East
855 - 2nd Street S.W.
Calgary, Alberta T2P 4K7

THE YUKON ELECTRICAL COMPANY LIMITED
100, 1100 - 1ST AVENUE
WHITEHORSE, YUKON
Y1A 3T4

Re: 2013-2015 GENERAL RATE APPLICATION
Our File Number: 012276.00092

Date: May 9, 2013
Invoice: 984053
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	10,759.00
Total Due before GST/HST	\$	<u>10,759.00</u>
GST/HST	\$	537.95
TOTAL Due in CAD	\$	<u><u>11,296.95</u></u>

Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 1.3% per annum on outstanding invoices after 30 days.
We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com or contact our Privacy Officer by writing our offices in Calgary, Edmonton, Toronto or Ottawa.



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Page 2

Client: 012276.00092
Invoice No.: 984053

Date	Description
03/04/13	Attendance at reviewing and commenting on draft application
04/04/13	Attendance at reviewing and commenting on draft GRA application; Email from Ms. Lyster regarding draft Business Cases and Agenda for page flip
05/04/13	Attendance at page flip call to discuss first draft of application
19/04/13	Email from Ms. Lyster regarding business cases; Email from Mr. Pitzel regarding same
21/04/13	Attending at reviewing and revising Application sections addressing capital and O&M and new draft business cases
22/04/13	Attending at conference call with Messrs. Grattan, Redden et al for page flip on capital projects
25/04/13	Email exchange with Ms. Lyster regarding final page flip
Total Professional Services \$ 10,759.00	

Timekeeper	Title	Hours	Rate	Amount
A. M. Sears	Associate	20.30	530.00	\$ 10,759.00

GST/HST \$ 537.95

TOTAL DUE \$ 11,296.95



Bennett Jones LLP
4500 Bankers Hall East
855 - 2nd Street S.W.
Calgary, Alberta T2P 4K7

THE YUKON ELECTRICAL COMPANY LIMITED
100, 1100 - 1ST AVENUE
WHITEHORSE, YUKON
Y1A 3T4

Re: 2013-2015 GENERAL RATE APPLICATION
Our File Number: 012276.00092

Date: July 24, 2013
Invoice: 993777
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	14,522.00
Other Charges		1.00
Disbursements		486.92
Disbursements Incurred As Your Agent (Non-taxable)		10.00
Total Due before GST/HST	\$	<u>15,019.92</u>
GST/HST	\$	750.50
TOTAL Due in CAD	\$	<u><u>15,770.42</u></u>

Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 1.3% per annum on outstanding invoices after 30 days.
We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com or contact our Privacy Officer by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

Date	Description
06/05/13	Attending at reviewing revised draft Application
09/05/13	Attending at reviewing and commenting on revised draft Application and marking up business cases; Email to Mr. Grattan et. al. regarding same
10/05/13	Attending at application page flip meeting with Mr. Grattan et al.; Travel to and from Edmonton *
13/05/13	Email to Mr. Lyster regarding additional business cases; Email from Mr. Redden regarding DSM business case; Confering with Mr. Keough regarding Kennedy evidence
14/05/13	Attendance at reviewing and commenting on Kennedy depreciation evidence; Email to Mr. Grattan regarding same
17/05/13	Reviewing email from Mr. Grattan regarding status of position on interim rates
22/05/13	Reviewing email from Mr. Grattan regarding equity ratio; Email from Mr. Koenig regarding interim rates
23/05/13	Attending at a reviewing joint YEC and YECL Submission to YUB regarding application of interim rates; Reviewing and commenting on revised GRA Section 12 regarding interim rates and email exchange with Mr. Grattan regarding same
27/05/13	Emails from Project Team regarding filing of GRA; Email to Ms. Lyster regarding application materials
28/05/13	Reviewing emails from Messrs. Grattan and Redden regarding messaging of delay in filing GRA
31/05/13	Reviewing UCG response to Billing Implementation Proposal and YEC & YECL reply to same
07/06/13	Reviewing Board Order setting down hearing schedule; Email exchange with Ms. Lyster regarding hearing prep
19/06/13	Reviewing UCG and YCS Intervention and Submissions regarding Interim Rate Application; Email exchange and telephone conversation with Mr. Grattan regarding reply to UCG and Retroactive Rate making Issues; Reviewing excerpt from YEC GRA regarding Retroactive Rates
20/06/13	Conference call with Messrs. Grattan and Koenig regarding reply to Intervener Submissions on Interim Rate Application; Reviewing City of Whitehorse Submissions re Interim Rates
21/06/13	Reviewing and revising reply to Intervener Submissions regarding Interim Rate Application; Email exchanges with Mr. Grattan regarding same – 1.0
24/06/13	Reviewing town of Watson submissions regarding Interim Rate application; Email exchange with Mr. Grattan regarding same
25/06/13	Reviewing YUB Order approving interim rates
Total Professional Services	
\$ 14,522.00	

Timekeeper	Title	Hours	Rate	Amount
A. M. Sears	Associate	27.40	530.00	\$ 14,522.00

Other Charges

Photocopy Charges	\$ 1.00
Total Other Charges	\$ 1.00



July 24, 2013
Page 3

Client: 012276.00092
Invoice No.: 993777

Disbursements	
Travel Expense	\$ 486.92
Total Disbursements	<u>486.92</u>

Disbursements Incurred As Your Agent (Non-Taxable)	
Travel Expense	\$ 10.00
Total Disbursements Incurred As Your Agent	<u>\$ 10.00</u>

GST/HST \$ 750.50
TOTAL DUE \$ 15,770.42



Bennett Jones LLP
4500 Bankers Hall East
855 - 2nd Street S.W.
Calgary, Alberta T2P 4K7

THE YUKON ELECTRICAL COMPANY LIMITED
100, 1100 - 1ST AVENUE
WHITEHORSE, YUKON
Y1A 3T4

Re: 2013-2015 GENERAL RATE APPLICATION
Our File Number: 012276.00092

Date: September 16, 2013
Invoice: 998770
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	39,309.00
Other Charges		510.50
Disbursements		523.29
Disbursements Incurred As Your Agent (Non-taxable)		18.25
Total Due before GST/HST	\$	40,361.04
GST/HST	\$	2,017.14
TOTAL Due in CAD	\$	<u>42,378.18</u>

Supplier No.:	298
Batch Name:	SPE131008-01
EFT Trk No.:	65900098
	2013-OCT-17 8P

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Date	Description
16/07/13	Email exchange with Ms. Lyster regarding responding to IRs
18/07/13	Conference call with General Rate Application Team to discuss responses to IRs
23/07/13	Reviewing emails from Mr. Grattan and Warkentin regarding responses to IRs
26/07/13	Voicemail message from and telephone conversation with Mr. Grattan regarding Responses to IRs
29/07/13	Reviewing emails from Mr. Grattan et al. regarding Responses to IRs; Attending at Hearing Prep Issues
30/07/13	Reviewing and revising and commenting on draft IRs; Telephone conversation with Mr. Grattan regarding same
31/07/13	Attending at reviewing, revising and commenting on Draft Responses to IRs
01/08/13	Travel to and from Edmonton; Meeting with Project Team for Page Flip for Responses to IRs; Letter to YUB requesting extension for filing responses to IRs *
06/08/13	Reviewing UCG and Leading Edge responses to YECL extension request; Reviewing Board Order granting extension; Reviewing email from Mr. McNabb regarding IR Responses; Conferring regarding prorationing of energy blocks
07/08/13	Reviewing, revising and commenting on further responses to IRs; Numerous email exchanges with Mr. Grattan regarding same
08/08/13	Telephone conversation with Mr. Grattan regarding Inflation Rates and Rate Shock; Email exchanges regarding UCG-YECL-97; Email from Mr. Grattan regarding Rate Shock; Conferring regarding Billing Proration Issues and email to Mr. Grattan regarding same
10/08/13	Reviewing email from Mr. Grattan regarding Fish Lake Capital Costs; Email exchanges regarding IR Page Flip
13/08/13	Reviewing UCG Notice of Motion requesting more complete answers; Email from Mr. Grattan regarding same
14/08/13	Reviewing draft responses to I.R.s; Reviewing letter from YUB regarding Process for UCG Motion; Email from Mr. Grattan regarding Fish Lake IRs
15/08/13	Preparing for attending at IR Page Flip by Telephone conference
17/08/13	Reviewing UCG request for clarification and Yukon Utility Board denying same
19/08/13	Reviewing UCG Motion for more complete responses to IRs and Mr. Grattan's draft response to same; Review and responding to email from Mr. Grattan regarding Retroactive Ratemaking
20/08/13	Attending at drafting Reply to UCG Motion requesting more complete responses to IRs; Email exchanges and telephone conferences with Mr. Grattan regarding comments on same; Revising and finalizing same for filing
22/08/13	Attending at revising and commenting on Capital IR's
23/08/13	Travel to and from Edmonton; Attending at meeting with GRA Team for IR Page Flip (Capital IR's) *

September 16, 2013
Page 3Client: 012276.00092
Invoice No.: 998770

Date	Description	
26/08/13	Reviewing law relating to Retroactive Ratemaking; Attending at revising responses to IR's regarding Retroactive Ratemaking; Email to GRA Team regarding same; Attending at reviewing PIPEDA and considering its Application to Employee Personal Information in the Yukon; Email to Project Team regarding Disclosure of Compensation	
27/08/13	Reviewing letter from Mr. Rondeau seeking clarification of Rate Impacts; Reviewing KDFN and TKC Cooperation Agreements; Email to GRA Team regarding confidentiality Issues; Confering regarding PIPEDA Issues	
27/08/13	Reviewing the law with respect to the applicability of the federal Personal Information Protection and Electronic Documents Act in Yukon Territory; Email to Ms. Sears	
28/08/13	Reviewing YUB Order regarding UCG Motion for further Ir Responses; Email exchanges regarding same; Reviewing revised IRs regarding Fish Lake Capital Costs; Telephone conversation with Mr. Grattan regarding same	
29/08/13	Reviewing, revising and commenting on Revised Responses to IR's regarding LNG and Fish Lake; Email to Mr. Grattan regarding same; Telephone conference with Mr. Redden regarding same	
Total Professional Services		\$ 39,309.00

Timekeeper	Title	Hours	Rate	Amount
S. A. Gittens	Associate	0.70	430.00	\$ 301.00
A. M. Sears	Associate	73.60	530.00	39,008.00

Other Charges	
Printing Charges	\$ 507.50
Photocopy Charges	3.00
Total Other Charges	\$ 510.50

Disbursements	
Travel Expense	\$ 523.29
Total Disbursements	523.29

Disbursements Incurred As Your Agent (Non-Taxable)	
Travel Expense	\$ 18.25
Total Disbursements Incurred As Your Agent	\$ 18.25

GST/HST \$ 2,017.14
TOTAL DUE \$ 42,378.18



Bennett Jones LLP
4500 Bankers Hall East
855 - 2nd Street S.W.
Calgary, Alberta T2P 4K7

THE YUKON ELECTRICAL COMPANY LIMITED
100, 1100 - 1ST AVENUE
WHITEHORSE, YUKON
Y1A 3T4

Re: 2013-2015 GENERAL RATE APPLICATION
Our File Number: 012276.00092

Date: October 22, 2013
Invoice: 1003704
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	32,489.00
Other Charges		68.77
Disbursements		1,425.72
Disbursements Incurred As Your Agent (Non-taxable)		26.06
Total Due before GST/HST	\$	34,009.55
GST/HST	\$	1,699.17
TOTAL Due in CAD	\$	<u>35,708.72</u>

Supplier No.: 298

Batch Name: SPER3118-01

EFT Trk No.: 6689 7722

EFT 13/12/14K

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

October 22, 2013
Page 2Client: 012276.00092
Invoice No.: 1003704

Date	Description
03/09/13	Email to Ms. Lyster regarding consolidated responses to information responses
04/09/13	Email exchanges with GRA team regarding hearing preparation; Attending at preparing for witness preparation materials for witnesses
05/09/13	Attending a reviewing and revising response to UCH motion providing further and better responses; Email to GRA team regarding witness techniques and hearing preparation matters; Email exchanges with Ms. Lyster regarding witness C.V.'s
06/09/13	Attending at reviewing depreciation studies and preparing mock cross
09/09/13	Reviewing emails from Messrs. Grattan and Redden regarding DCF/ERA filing with YEC; Attending at preparing mock cross-examination
10/09/13	Attending at mock cross-examination for hearing preparation
11/09/13	Travel to Edmonton; Attend at hearing preparation and mock cross-examination; Attending at preparing mock cross-examination ✕
12/09/13	Attending at hearing preparation and mock cross-examination; Attending at preparing mock cross-examination
13/09/13	Attending at hearing preparation and mock cross-examination regarding depreciation; Travel from Edmonton to Calgary ✕
16/09/13	Conferring regarding presenting DSM expert and depreciation methodologies; Telephone conversation with Mr. Grattan regarding same
19/09/13	Reviewing email from Mr. Grattan regarding DCF and ERA joint filing with YEC
20/09/13	Email exchanges with GRA team regarding DSM Witness preparation
26/09/13	Email exchanges regarding DSM hearing preparation
30/09/13	Reviewing DSM Plan and preparing mock cross-examination regarding same; Travel from Calgary to Whitehorse; Reviewing Carcross Property Owners Letter of Support ✕
Total Professional Services	
	\$ 32,489.00

Timekeeper	Title	Hours	Rate	Amount
A. M. Sears	Associate	61.30	530.00	\$ 32,489.00

Other Charges	
Printing Charges	\$ 30.25
Library Computer Search - Quick Law	37.02
Photocopy Charges	1.50
Total Other Charges	\$ 68.77

Disbursements	
Travel Expense	\$ 1,425.72
Total Disbursements	1,425.72



October 22, 2013
Page 3

Client: 012276.00092
Invoice No.: 1003704

Disbursements Incurred As Your Agent (Non-Taxable)

Travel Expense	\$	26.06
Total Disbursements Incurred As Your Agent	\$	26.06

GST/HST \$ 1,699.17

TOTAL DUE \$ 35,708.72



Bennett Jones LLP
4500 Bankers Hall East
855 - 2nd Street S.W.
Calgary, Alberta T2P 4K7

THE YUKON ELECTRICAL COMPANY LIMITED
100, 1100 - 1ST AVENUE
WHITEHORSE, YUKON
Y1A 3T4

Re: 2013-2015 GENERAL RATE APPLICATION
Our File Number: 012276.00092

Date: November 19, 2013
Invoice: 1007084
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	54,961.00
Other Charges		115.75
Disbursements		2,338.01
Disbursements Incurred As Your Agent (Non-taxable)		41.50
Total Due before GST/HST	\$	57,456.26
GST/HST	\$	2,870.74
TOTAL Due in CAD	\$	60,327.00

Supplier No.: 298
Batch Name: SPE131210-01
EFT Trk No.:

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Date	Description
01/10/13	Attending at DSM Hearing preparation; Reviewing EM&V Plan and preparing mock-cross examination
02/10/13	Attending at DSM Hearing preparation; Travel from Whitehorse to Calgary ✱
07/10/13	Email to DSM panel and Mr. Grattan regarding DSM issues requiring issue statements and Marbek witness issues
08/10/13	Preparing for and attending at conference call with Mr. Grattan et al. to discuss DSM panel and issues arising from hearing preparation
09/10/13	Email to Yukon Utility Board counsel regarding procedural matters and length of hearing; Email exchange with Ms. Simon regarding DSM expert witness issues; Email exchanges with Ms. Lyster and Carlson regarding scheduling matters
10/10/13	Voicemail message for and from Secretary of Yukon Utility Board regarding extending hearing
15/10/13	Email to Messrs. Grattan and Redden regarding matters to be addressed in Opening Statement; Reviewing Mr. Redden's draft Opening Statement
16/10/13	Email from Mr. Grattan regarding DCF materials
17/10/13	Reviewing letter from Board regarding hearing dates; Email from Mr. Redden regarding DCF and ERA issues
18/10/13	Email to and from Ms. Simon regarding availability of Mr. Robillard for hearing; Attendance at hearing prep matters
19/10/13	Reviewing email from Mr. Janigan regarding extension of hearing dates and process; Reviewing DSM program implementation plan and preparing mock cross-examination regarding same
20/10/13	Reviewing email from Mr. Grattan regarding pension issues; Reviewing Alberta Court of Appeal decision regarding pension C.O.L.A.; Preparing mock cross regarding DSM and pension matters
21/10/13	Reviewing letter from YEC regarding DCF/ERA and GRA hearing scope; Email exchanges with Ms. Simon regarding DSM hearing preparation matters; Email exchanges with Mr Grattan regarding draft Agenda for hearing preparation sessions; Email to Mr. Landry regarding YEC participation in DSM hearing prep; Email to Mr. Kennedy regarding Depreciation hearing prep matters; Attendance at preparing mock cross-examination questions regarding Return on Equity, Equity Thickness and Risk Premiums
22/10/13	Email to GRA team regarding hearing preparation Agenda; Attendance at reviewing Conservation Potential Review and Program Design Portfolio; Preparing mock cross-examination regarding DSM; Preparing mock cross-examination regarding return on equity; Travel from Calgary to Edmonton; Email exchange with Mr. Landry, Mr. Robillard and Ms. Simon regarding DSM hearing prep issues ✱
23/10/13	Attendance at hearing preparation session regarding return on equity; Conference call hearing preparation session with YEC and Marbek regarding DSM; Attendance at preparing mock cross-examination regarding O&M
24/10/13	Attendance at hearing preparation session regarding O&M and capital; Preparing mock cross-examination regarding capital issues
25/10/13	Attendance at hearing preparation session regarding capital and depreciation; Travel from Edmonton to Calgary ✱

November 19, 2013
Page 3Client: 012276.00092
Invoice No.: 1007084

Date	Description
28/10/13	Email to Ms. Carlson following up on DSM Direct Examination questions; Telephone conversation with Mr. Grattan regarding draft Opening Statement; Attendance at revising and circulating Opening Statement to GRA team; Email exchanges with Ms. Lyster regarding witness CVs; Attendance at drafting letter to YUB regarding Witness Panels and CVs; Email exchange with Ms. Carlson regarding DSM Issue Statements and YEC approach
29/10/13	Preparing letter to YUB regarding Witness Panels and CVs; Email to GRA team and Mr. Landry regarding same; Attendance at revisions to Opening Statement and circulating same to GRA team; Reviewing YEC draft responses to DSM panel direct examination questions; Telephone conversation with Mr. Grattan regarding approach to address Sales Actuals and conferring regarding letter to same
30/10/13	Attendance at preparation of direct examination for Depreciation, General and DSM panels; Finalizing and filing letter to YUB outlining Witness Panels and providing CVs for all witnesses; Reviewing and responding to email from Mr. Landry regarding DSM panel CVs and cross-examination issues; Telephone conversation with Mr. Grattan to discuss revised sales forecast; Reviewing email from Mr. Grattan regarding AUC decisions discussing need for best and most recent evidence; Email from Mr. Robillard regarding ICF Marbek CV
31/10/13	Attendance at revising and circulating Opening Statement; telephone conversations with Mr. Grattan and Ms. Lyster to discuss Omission and Updates filing and revised sales forecast; Attendance at reviewing and comments on draft Omissions and Updates filing; Emails to Mr. Grattan regarding same; Reviewing DSM Issue Statements and email exchanges with Ms. Carlson regarding same and responses to DSM Direct Examination questions

Total Professional Services \$ 54,961.00

Timekeeper	Title	Hours	Rate	Amount
A. M. Sears	Associate	103.70	530.00	\$ 54,961.00

Other Charges

Printing Charges	\$ 115.75
Total Other Charges	\$ 115.75

Disbursements

Travel Expense	\$ 2,338.01
Total Disbursements	\$ 2,338.01

Disbursements Incurred As Your Agent (Non-Taxable)

Travel Expense	\$ 41.50
Total Disbursements Incurred As Your Agent	\$ 41.50

GST/HST \$ 2,870.74

TOTAL DUE \$ 60,327.00



Bennett Jones LLP
4500 Bankers Hall East
855 - 2nd Street S.W.
Calgary, Alberta T2P 4K7

THE YUKON ELECTRICAL COMPANY LIMITED
100, 1100 - 1ST AVENUE
WHITEHORSE, YUKON
Y1A 3T4

Re: 2013-2015 GENERAL RATE APPLICATION
Our File Number: 012276.00092

Date: December 9, 2013
Invoice: 1009439
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	69,483.00
Other Charges		232.50
Disbursements		1,561.36
Total Due before GST/HST	\$	71,276.86
GST/HST	\$	3,563.84
TOTAL Due in CAD	\$	<u>74,840.70</u>

Supplier No.: <u>298</u>
Batch Name: <u>SPE131230-01</u>
EFT Trk No.: _____

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Date	Description
01/11/13	Attendance at finalizing and filing Opening Statement with the YUB; Reviewing emails from Mr. Grattan and Ms. Wilson regarding prospectivity issues arising from filing of Revised Sales Forecast; Email exchanges regarding UCG Aids to Cross; Reviewing email from Ms. Bentivegna regarding UCG and COW Aids to Cross; Reviewing email from Mr. Grattan regarding issues raised in UCG Aids to Cross; Travel to Whitehorse ✕
02/11/13	Attendance at reviewing UCG and COW Aids to Cross; Meeting with GRA team for hearing prep
03/11/13	Meeting with GRA team to review Issue Statements and conduct hearing prep; Attendance at revising responses to DSM questions; Email to Mr. Landry regarding same
04/11/13	Attendance at hearing; Reviewing YCS and Maisan Aids to Cross; Reviewing transcript
05/11/13	Conference call with Messrs. Bale, Wright, Keough and Grattan regarding Pension COLA issues; Attendance at YUB hearing; Meeting with YEC and Marbek witnesses to conduct DSM hearing preparation; Reviewing UCG Aids to Cross regarding DSM
06/11/13	Attending at YUB hearing; Meeting to discuss responses to undertakings
07/11/13	Attendance at YUB hearing
08/11/13	Travel from the Yukon to Calgary; Reviewing transcripts ✕
11/11/13	Email to GRA Team regarding Responses to Undertakings and Transcript Corrections
12/11/13	Reviewing and revising draft response to Undertaking regarding Pension COLA issues; Telephone conversation with and email exchanges with Mr. Grattan regarding same; Reviewing and revising draft responses to Undertakings
13/11/13	Revising responses to Undertakings; Reviewing and revising responses to DSM Undertakings; Telephone conversations and email exchanges with Messrs. Grattan and Redden regarding same; Reviewing transcript and preparing letter to YUB regarding transcript corrections
14/11/13	Reviewing transcript and drafting letter to YUB regarding transcript corrections
15/11/13	Revising and filing letter to YUB regarding transcript corrections; Email exchanges with Mr. Grattan regarding Argument Outline
19/11/13	Preparing Argument outline
20/11/13	Preparing outline for Argument; Telephone conversation with Mr. Grattan regarding same and all issues to be addressed in Argument
21/11/13	Drafting Argument
22/11/13	Drafting Argument
23/11/13	Drafting Argument
24/11/13	Drafting Argument; Email to Mr. Janow re depreciation issues
25/11/13	Drafting Argument; Email exchange with Mr. Grattan re forecasting accuracy
26/11/13	Drafting Argument
27/11/13	Drafting Argument

December 9, 2013
Page 3Client: 012276.00092
Invoice No.: 1009439

Date	Description	
28/11/13	Drafting Argument; Email to GRA team re same	
29/11/13	Reviewing comments and revisions to draft Argument from Messrs. Janow, Grattan and Redden; Telephone call with Mr. Grattan to discuss same; Revising and circulating revised draft Argument	
Total Professional Services		\$ 69,483.00

Timekeeper	Title	Hours	Rate	Amount
A. M. Sears	Associate	131.10	530.00	\$ 69,483.00

Other Charges		
Printing Charges		\$ 232.50
Total Other Charges		\$ 232.50

Disbursements		
Travel Expense		\$ 1,561.36
Total Disbursements		\$ 1,561.36

GST/HST \$ 3,563.84
TOTAL DUE \$ 74,840.70

YECL 2013-2015 GRA Cost Claim
ICF Consulting Canada Inc. Invoice Summary

Invoice #	Inv Date	Consultant	Rate (Allowable)	Preparation		Hearing		Argument and Reply		Disbursements	Total	
				Hours	Amount	Hours	Amount	Hours	Amount		Hours	Amount
2013I-000863	September 4, 2013	Katlyn Brunskill	\$ 115	6.00	690.00	-	-	-	-	-	6.00	690.00
2013I-000863	September 4, 2013	Vincent Dufresne	\$ 150	11.00	1,650.00	-	-	-	-	-	11.00	1,650.00
2013I-000863	September 4, 2013	Judy Simon	\$ 270	1.00	270.00	-	-	-	-	-	1.00	270.00
Subtotal				18.00	2,610.00	-	-	-	-	-	18.00	2,610.00
2013I-001294	October 31, 2013	Judy Simon	\$ 270	20.00	5,400.00	-	-	-	-	-	20.00	5,400.00
2013I-001294	October 31, 2013	Judy Simon - Travel	\$ 135	18.00	2,430.00	-	-	-	-	2,262.96	18.00	4,692.96
2013I-001294	October 31, 2013	Vincent Dufresne	\$ 150	8.50	1,275.00	-	-	-	-	-	8.50	1,275.00
Subtotal				46.50	9,105.00	-	-	-	-	2,262.96	46.50	11,367.96
2013I-001455	December 6, 2013	Vincent Dufresne	\$ 150	3.00	450.00	-	-	-	-	-	3.00	450.00
2013I-001455	December 6, 2013	Judy Simon	\$ 270	43.50	11,745.00	8.00	2,160.00	-	-	-	51.50	13,905.00
2013I-001455	December 6, 2013	Judy Simon - Travel	\$ 135	-	-	18.00	2,430.00	-	-	1,502.02	18.00	3,932.02
2013I-001455	December 6, 2013	Paul Robillard	\$ 270	24.00	6,480.00	8.00	2,160.00	-	-	-	32.00	8,640.00
2013I-001455	December 6, 2013	Paul Robillard - Travel	\$ 135	-	-	18.00	2,430.00	-	-	1,502.01	18.00	3,932.01
Subtotal				70.50	18,675.00	52.00	9,180.00	-	-	3,004.03	122.50	30,859.03
2013I-001540	December 23, 2013	Judy Simon	\$ 270	-	-	-	-	4.00	1,080.00	-	4.00	1,080.00
2013I-001540	December 23, 2013	Vincent Dufresne	\$ 150	-	-	-	-	6.50	975.00	-	6.50	975.00
Subtotal				-	-	-	-	10.50	2,055.00	-	10.50	2,055.00
				135.00	30,390.00	52.00	9,180.00	10.50	2,055.00	5,266.99	197.50	46,891.99

Summary By Consultant

	Rate	Preparation		Hearing		Argument and Reply		Disbursements	Total	
		Hours	Amount	Hours	Amount	Hours	Amount		Hours	Amount
Katlyn Brunskill	115.00	6.00	690.00	-	-	-	-	-	6.00	690.00
Vincent Dufresne	150.00	22.50	3,375.00	-	-	6.50	975.00	-	29.00	4,350.00
Judy Simon	270.00	64.50	17,415.00	8.00	2,160.00	4.00	1,080.00	-	76.50	20,655.00
Judy Simon - Travel	135.00	18.00	2,430.00	18.00	2,430.00	-	-	3,764.98	36.00	8,624.98
Paul Robillard	270.00	24.00	6,480.00	8.00	2,160.00	-	-	-	32.00	8,640.00
Paul Robillard - Travel	135.00	-	-	18.00	2,430.00	-	-	1,502.01	18.00	3,932.01
Totals		135.00	30,390.00	52.00	9,180.00	10.50	2,055.00	5,266.99	197.50	46,891.99
Less 50% - Costs Shared with YEC		(67.50)	(15,195.00)	(26.00)	(4,590.00)	(5.25)	(1,027.50)	(2,633.50)	(98.75)	(23,446.00)
YECL Share of ICF Marbek Costs		67.50	15,195.00	26.00	4,590.00	5.25	1,027.50	2,633.50	98.75	23,446.00

INVOICE

ICF Consulting Canada Inc.
Suite 300, 222 Somerset Street West
Ottawa, Ontario
Canada K2P 2G3

CLIENT
Yukon Electrical Company Ltd. 100 - 1100 1st Avenue Whitehorse, Yukon Y1A 3T4 Canada
ATTENTION: Accounts Payable

DATE: September 4, 2013	
INVOICE #: 2013I-000863	INTERNAL:
PROJECT #: 130398	C #: 000279
TERMS: Upon Receipt	

DESCRIPTION	QTY	RATE	AMOUNT
RE: Authorization to Proceed, dated July 22, 2013 Assistance on Intervener Questions For the period ending: August 23, 2013			
Professional Fees:			
K. Brunskill	6.0	\$115.00	\$690.00
V. Dufresne	11.0	\$150.00	\$1,650.00
J. Simon	1.0	\$275.00	\$275.00
Subtotal			\$2,615.00
Expenses:			
N/A			
Subtotal			\$0.00
Subtotal before GST			\$2,615.00
Supplier No.: 43017 Batch Name: SPE131004-01 ITF Trk No.:			
HST / GST			130.75
TOTAL			\$2,745.75



GST/HST ID: 86917-4359-RT0001

Please make cheque payable to ICF Consulting Canada Inc.

Vendor
Site
Added.
DP 131004

INVOICE

ICF Consulting Canada Inc.
Suite 300, 222 Somerset Street West
Ottawa, Ontario
Canada K2P 2G3

CLIENT
Yukon Electrical Company Ltd. 100 - 1100 1st Avenue Whitehorse, Yukon Y1A 3T4 Canada
ATTENTION: Accounts Payable

DATE: October 31, 2013	
INVOICE #: 2013I-001294	INTERNAL:
PROJECT #: 130398	C #: 000279
TERMS: Upon Receipt	

DESCRIPTION	QTY	RATE	AMOUNT
RE: Authorization to Proceed, dated July 22, 2013 Assistance on Intervener Questions For the period ending: October 19, 2013			
Professional Fees:			
V. Dufresne	8.5	\$150.00	\$1,275.00
J. Simon	38.0	\$275.00	\$10,450.00
Subtotal			\$11,725.00
Expenses:			
Airfare			\$1,674.82
Local Transportation			\$119.47
Accommodation			\$387.00
Per Diems			\$81.67
Subtotal			\$2,262.96
 Subtotal before GST			 \$13,987.96
Supplier No.: <u>43017</u> Batch Name: <u>UML140722</u> EFT Trk No.: _____			
HST / GST			699.40
TOTAL			\$14,687.36



GST/HST ID: 86917-4359-RT0001

Please make cheque payable to ICF Consulting Canada Inc.

JV TO MOVE FROM Acct 546005 (CONTACT SER) YTS000

① DR 005. 72100. 547102. 50001. 000. YTS71
Cr. 005. 72100. 546005. 50000. 000. YTS71

② DR 005. 00000. 19414R. 00000. 000. 00000
Cr. 005. 00000. 54605R. 50001. 000. YTS71

INVOICE

ICF Consulting Canada Inc.
Suite 300, 222 Somerset Street West
Ottawa, Ontario
Canada K2P 2G3

CLIENT
Yukon Electrical Company Ltd. 100 - 1100 1st Avenue Whitehorse, Yukon Y1A 3T4 Canada
ATTENTION: Accounts Payable

DATE: December 6, 2013
INVOICE #: 2013I-001455 INTERNAL:
PROJECT #: 130398 C #: 000279
TERMS: Upon Receipt

DESCRIPTION	QTY	RATE	AMOUNT
RE: Authorization to Proceed, dated July 22, 2013 Assistance on Intervener Questions For the period ending: November 22, 2013			
Professional Fees:			
V. Dufresne	3.0	\$150.00	\$450.00
P. Robillard	50.0	\$300.00	\$15,000.00
J. Simon	69.5	\$275.00	\$19,112.50
Subtotal			\$34,562.50
Less: Amount over Contract Value for Labour			(\$2,878.22)
Labour Subtotal			\$31,684.28
Expenses:			
Airfare			\$2,341.25
Local Transportation			\$127.32
Accommodation			\$480.00
Per Diems			\$55.46
Subtotal			\$3,004.03
Subtotal before GST			\$34,688.31



HST / GST	Trk No.:	1,734.42
TOTAL		\$36,422.73

GST/HST ID: 86917-4359-RT0001

Please make cheque payable to ICF Consulting Canada Inc.

Handwritten: JT TO MAKE FROM 4111 54600.5 (CONTRACTOR) 415000.

① DR 005. 72100 547102. 50001. 000. 41571,
CR 005. 72100 546005. 54000. 000. 41571,

② DR 005. 00000. 194142. 00000. 000. 00000
CR 005. 00000. 546005 54000. 000. 00000

Handwritten: 26271568

Handwritten: 36

INVOICE

ICF Consulting Canada Inc.
Suite 300, 222 Somerset Street West
Ottawa, Ontario
Canada K2P 2G3

CLIENT
Yukon Electrical Company Ltd. 100 - 1100 1st Avenue Whitehorse, Yukon Y1A 3T4 Canada
ATTENTION: Accounts Payable

DATE: December 23, 2013	
INVOICE #: 2013I-001540	INTERNAL:
PROJECT #: 130398	C #: 000279
TERMS: Upon Receipt	

DESCRIPTION	QTY	RATE	AMOUNT
RE: Authorization to Proceed, dated July 22, 2013 Assistance on Intervener Questions For the period ending: December 13, 2013			
Professional Fees:			
V. Dufresne	6.5	\$150.00	\$975.00
J. Simon	4.0	\$275.00	\$1,100.00
Subtotal			\$2,075.00
Add: Contract Amendment for previously unbillable time			\$2,878.22
Labour Subtotal			\$4,953.22
Expenses:			
N/A			
Subtotal			\$0.00
Subtotal before GST			\$4,953.22
<i>IN TO MOVE ACT 546005 (CONTACT SERVICES) TO 547102 475000</i> ① DR 005. 72100. 547102. 50000. 000. 47571 CR 005. 72100. 546005. 50000. 000. 47571 ② DR 005. 00000. 194142. 00000. 000. 00000 CR 005. 72100. 546005. 50000. 00000. 47571			
GST			247.66
TOTAL			\$5,200.88



GST/HST ID. 86917-4359-RT0001

Please make cheque payable to ICF Consulting Canada Inc.

YECL 2013-2015 GRA Cost Claim
Gannett Fleming - Depreciation Study Invoice Summary

Invoice #	Inv Date	Consultant	Rate	Preparation		Hearing		Argument and Reply		Disbursements	Total	
				Hours	Amount	Hours	Amount	Hours	Amount		Hours	Amount
1211636	December 14, 2012	Associate Analyst - Garry Mah	\$ 140	10.50	1,470.00	-	-	-	-	-	10.50	1,470.00
1211636	December 14, 2012	Gilles Fournier	\$ 200	4.50	900.00	-	-	-	-	-	4.50	900.00
1211636	December 14, 2012	Larry E. Kennedy	\$ 250	6.00	1,500.00	-	-	-	-	-	6.00	1,500.00
		Subtotal		21.00	3,870.00	-	-	-	-	-	21.00	3,870.00
1212634	January 16, 2013	Larry E. Kennedy	\$ 250	15.00	3,750.00	-	-	-	-	-	15.00	3,750.00
1212634	January 16, 2013	Junior Analyst - Hilary Carlucci	\$ 105	2.00	210.00	-	-	-	-	-	2.00	210.00
1212634	January 16, 2013	Associate Analyst - Garry Mah	\$ 140	78.50	10,990.00	-	-	-	-	-	78.50	10,990.00
1212634	January 16, 2013	Gilles Fournier	\$ 200	3.50	700.00	-	-	-	-	-	3.50	700.00
		Subtotal		99.00	15,650.00	-	-	-	-	-	99.00	15,650.00
1301632	February 14, 2013	Larry E. Kennedy	\$ 250	26.00	6,500.00	-	-	-	-	-	26.00	6,500.00
1301632	February 14, 2013	Larry E. Kennedy - Travel	\$ 125	8.00	1,000.00	-	-	-	-	1,162.06	8.00	2,162.06
1301632	February 14, 2013	Junior Analyst - Hilary Carlucci	\$ 105	2.00	210.00	-	-	-	-	-	2.00	210.00
1301632	February 14, 2013	Associate Analyst - Garry Mah	\$ 140	126.00	17,640.00	-	-	-	-	-	126.00	17,640.00
		Subtotal		162.00	25,350.00	-	-	-	-	1,162.06	162.00	26,512.06
1302636	March 19, 2013	Larry E. Kennedy	\$ 250	41.00	10,250.00	-	-	-	-	-	41.00	10,250.00
1302636	March 19, 2013	Junior Analyst - Hilary Carlucci	\$ 105	10.00	1,050.00	-	-	-	-	-	10.00	1,050.00
1302636	March 19, 2013	Associate Analyst - Garry Mah	\$ 140	159.00	22,260.00	-	-	-	-	-	159.00	22,260.00
		Subtotal		210.00	33,560.00	-	-	-	-	-	210.00	33,560.00
1303630	April 12, 2013	Larry E. Kennedy	\$ 250	56.00	14,000.00	-	-	-	-	742.50	56.00	14,742.50
1303630	April 12, 2013	Junior Analyst - Hilary Carlucci	\$ 105	19.00	1,995.00	-	-	-	-	-	19.00	1,995.00
1303630	April 12, 2013	Associate Analyst - Garry Mah	\$ 140	50.50	7,070.00	-	-	-	-	-	50.50	7,070.00
1303630	April 12, 2013	Gilles Fournier	\$ 200	1.00	200.00	-	-	-	-	-	1.00	200.00
		Subtotal		126.50	23,265.00	-	-	-	-	742.50	126.50	24,007.50
1304637	May 24, 2013	Associate Analyst - Garry Mah	\$ 140	10.00	1,400.00	-	-	-	-	-	10.00	1,400.00
1304637	May 24, 2013	Junior Analyst - Hilary Carlucci	\$ 105	2.00	210.00	-	-	-	-	-	2.00	210.00
		Subtotal		12.00	1,610.00	-	-	-	-	-	12.00	1,610.00
1305634	June 17, 2013	Larry E. Kennedy	\$ 250	7.00	1,750.00	-	-	-	-	-	7.00	1,750.00
1305634	June 17, 2013	Junior Analyst - Hilary Carlucci	\$ 105	4.00	420.00	-	-	-	-	-	4.00	420.00
		Subtotal		11.00	2,170.00	-	-	-	-	-	11.00	2,170.00
1307633	August 16, 2013	Larry E. Kennedy	\$ 260	20.00	5,200.00	-	-	-	-	-	20.00	5,200.00
1307633	August 16, 2013	Associate Analyst - Garry Mah	\$ 150	30.00	4,500.00	-	-	-	-	-	30.00	4,500.00
		Subtotal		50.00	9,700.00	-	-	-	-	-	50.00	9,700.00
1308631	September 16, 2013	Larry E. Kennedy	\$ 260	24.00	6,240.00	-	-	-	-	-	24.00	6,240.00
1308631	September 16, 2013	Associate Analyst - Garry Mah	\$ 150	20.50	3,075.00	-	-	-	-	-	20.50	3,075.00
		Subtotal		44.50	9,315.00	-	-	-	-	-	44.50	9,315.00
1309631	September 30, 2013	Larry E. Kennedy	\$ 260	20.00	5,200.00	-	-	-	-	-	20.00	5,200.00
1309631	September 30, 2013	Junior Analyst - Hilary Carlucci	\$ 110	3.00	330.00	-	-	-	-	-	3.00	330.00
		Subtotal		23.00	5,530.00	-	-	-	-	-	23.00	5,530.00
1310632	November 18, 2013	Larry E. Kennedy	\$ 260	26.00	6,760.00	-	-	-	-	-	26.00	6,760.00
1310632	November 18, 2013	Associate Analyst - Garry Mah	\$ 150	8.00	1,200.00	-	-	-	-	-	8.00	1,200.00
		Subtotal		34.00	7,960.00	-	-	-	-	-	34.00	7,960.00
1311632	December 23, 2013	Larry E. Kennedy	\$ 260	19.00	4,940.00	4.00	1,040.00	-	-	-	23.00	5,980.00
1311632	December 23, 2013	Larry E. Kennedy - Travel	\$ 130	-	-	8.00	1,040.00	-	-	1,227.76	8.00	2,267.76
		Subtotal		19.00	4,940.00	12.00	2,080.00	-	-	1,227.76	31.00	8,247.76
1312633	January 22, 2014	Larry E. Kennedy	\$ 260	-	-	-	-	9.00	2,340.00	-	9.00	2,340.00
		Totals		812.00	142,920.00	12.00	2,080.00	9.00	2,340.00	3,132.32	833.00	150,472.32

Summary By Consultant

Rate	Preparation		Hearing		Argument and Reply		Disbursements	Total	
	Hours	Amount	Hours	Amount	Hours	Amount		Hours	Amount
Larry E. Kennedy	250.00	151.00	37,750.00	-	-	-	-	151.00	38,492.50
Larry E. Kennedy	260.00	109.00	28,340.00	4.00	1,040.00	9.00	2,340.00	122.00	31,720.00
Larry E. Kennedy - Travel	125.00	8.00	1,000.00	-	-	-	1,904.56	8.00	2,162.06
Larry E. Kennedy - Travel	130.00	-	-	8.00	1,040.00	-	-	8.00	2,267.76
Junior Analyst - Hilary Carlucci	105.00	39.00	4,095.00	-	-	-	-	39.00	4,095.00
Junior Analyst - Hilary Carlucci	110.00	3.00	330.00	-	-	-	-	3.00	330.00
Associate Analyst - Garry Mah	140.00	434.50	60,830.00	-	-	-	-	434.50	60,830.00
Associate Analyst - Garry Mah	150.00	58.50	8,775.00	-	-	-	-	58.50	8,775.00
Associate Analyst - Garry Mah - Credit (1)	140.00	(149.00)	(20,860.00)	-	-	-	-	(149.00)	(20,860.00)
Gilles Fournier	200.00	9.00	1,800.00	-	-	-	-	9.00	1,800.00
Gilles Fournier - Credit (1)	200.00	(8.00)	(1,600.00)	-	-	-	-	(8.00)	(1,600.00)
Totals		655.00	120,460.00	12.00	2,080.00	9.00	2,340.00	3,132.32	128,012.32

Notes:

(1) Subsequent to invoicing, Gannett Fleming has reviewed its charges to Yukon Electrical and credited Yukon Electrical for 157 hours of work completed by Garry Mah and Gilles Fournier.

Project: 056572

INVOICE

Date: December 14, 2012

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1211636

Invoice Period: November 3, 2012 through November 30, 2012

Depreciation Consulting Services

Summary of Current Charges

Phase 100L	- DEPRECIATION STUDY - LABOR	\$ 3,870.00
	Total Charges	\$ 3,870.00
	CAN GST (85166 5885RT0001) 5% x \$3,870.00	193.50
	Amount Due	\$ 4,063.50
	Total Due This Invoice	\$ 4,063.50

(INVOICE IS STATED IN CANADIAN DOLLARS)

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: December 14, 2012

Invoice No: 056572*1211636

Project: 056572 Yukon Electrical Company Limited

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Associate Analyst	10.50	\$ 140.00	\$ 1,470.00
Gilles Fournier	4.50	200.00	900.00
Larry E. Kennedy	6.00	250.00	1,500.00

Total Labor Costs

\$ 3,870.00

Total Phase -- 100L

\$ 3,870.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO.: 056572*1211636 DATED DECEMBER 14, 2012

BREAKDOWN OF LABOR CHARGES - NOVEMBER 3 THRU NOVEMBER 30, 2012

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/27/2012	Larry Kennedy	Development of Mgmt./Oper. Questions	3.00	\$250.00	\$750.00
11/29/2012	Larry Kennedy	Research into Regulatory Precedent of Net Slvg.	3.00	\$250.00	\$750.00
		Subtotal	6.00		\$1,500.00
11/26/2012	Gilles Fournier	Teleconference with Client & Internal Kick-off Mtg.	2.00	\$200.00	\$400.00
11/27/2012	Gilles Fournier	Teleconference with Client	1.00	\$200.00	\$200.00
11/28/2012	Gilles Fournier	Analysis of Updated Data	1.50	\$200.00	\$300.00
		Subtotal	4.50		\$900.00
11/27/2012	Associate Analyst	Teleconference with Client & Internal Kick-off Mtg.	4.00	\$140.00	\$560.00
11/28/2012	Associate Analyst	Analysis of Updated Data	1.00	\$140.00	\$140.00
11/29/2012	Associate Analyst	Data Analysis	1.50	\$140.00	\$210.00
11/30/2012	Associate Analyst	Enter Data into Depstudio	4.00	\$140.00	\$560.00
		Subtotal	10.50		\$1,470.00
		Total Invoice Labor Charges			\$3,870.00

Project: 056572

INVOICE

Date: January 16, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1212634

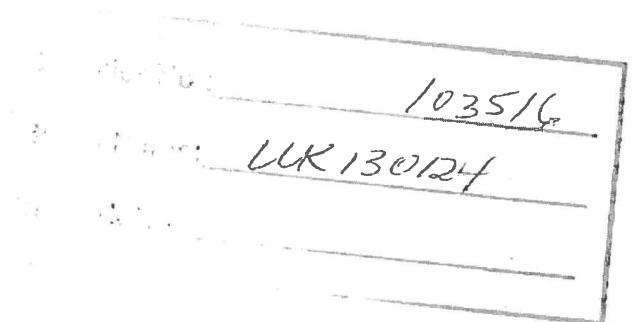
Invoice Period: December 1, 2012 through December 28, 2012

Depreciation Consulting Services

Summary of Current Charges

Phase 100L	- DEPRECIATION STUDY - LABOR	\$ 15,650.00
Phase 200L	- ADDTL NET SALVAGE REVIEW - LABOR	1,500.00
	Total Charges	<u>\$ 17,150.00</u>
	CAN GST (85166 5885RT0001) 5% x \$17,150.00	857.50
	Amount Due	<u>\$ 18,007.50</u>
	Total Due This Invoice	\$18,007.50

(INVOICE IS STATED IN CANADIAN DOLLARS)



Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: January 16, 2013

Invoice No: 056572*1212634

Project: 056572 Yukon Electrical Company Limited

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

	Hours	Rate	Amount
Associate Analyst	78.50	\$ 140.00	\$ 10,990.00
Gilles Fournier	3.50	200.00	700.00
Junior Analyst	2.00	105.00	210.00
Larry E. Kennedy	15.00	250.00	3,750.00

Total Labor Costs \$ 15,650.00

Total Phase -- 100L \$ 15,650.00

Phase 200L -- Addtl Net Salvage Review - Labor

Labor Costs

Labor Classification

	Hours	Rate	Amount
Larry E. Kennedy	6.00	\$ 250.00	\$ 1,500.00

Total Labor Costs \$ 1,500.00

Total Phase -- 200L \$ 1,500.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO.: 056572*1212634 DATED JANUARY 16, 2013

BREAKDOWN OF LABOR CHARGES - DECEMBER 1, 2012 THRU DECEMBER 28, 2012

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Phase 100L					
12/3/2012	Larry Kennedy	Review of Data Files and Audit	2.00	\$250.00	\$500.00
12/4/2012	Larry Kennedy	Review of Data Files and Audit	2.00	\$250.00	\$500.00
12/5/2012	Larry Kennedy	Development of Peer Comparable Schedules	2.00	\$250.00	\$500.00
12/7/2012	Larry Kennedy	Prepare Outline of Net Salvage Evidence	3.00	\$250.00	\$750.00
12/21/2012	Larry Kennedy	Review of Life Estimates	6.00	\$250.00	\$1,500.00
		Subtotal	15.00		\$3,750.00
12/4/2012	Gilles Fournier	Data Analysis	1.00	\$200.00	\$200.00
12/11/2012	Gilles Fournier	Data Analysis	1.00	\$200.00	\$200.00
12/13/2012	Gilles Fournier	Data Analysis	0.50	\$200.00	\$100.00
12/18/2012	Gilles Fournier	Data Analysis	0.50	\$200.00	\$100.00
12/19/2012	Gilles Fournier	Data Analysis	0.50	\$200.00	\$100.00
		Subtotal	3.50		\$700.00
12/10/2012	Associate Analyst	YECL Recommended Curves & Peer Analysis	0.50	\$140.00	\$70.00
12/11/2012	Associate Analyst	Data Analysis	2.50	\$140.00	\$350.00
12/12/2012	Associate Analyst	Data Analysis	4.50	\$140.00	\$630.00
12/13/2012	Associate Analyst	Data Analysis	7.00	\$140.00	\$980.00
12/14/2012	Associate Analyst	Data Analysis	8.00	\$140.00	\$1,120.00
12/17/2012	Associate Analyst	Data Analysis	8.00	\$140.00	\$1,120.00
12/18/2012	Associate Analyst	Average Service Life Analysis	8.50	\$140.00	\$1,190.00
12/19/2012	Associate Analyst	Average Service Life Analysis	8.50	\$140.00	\$1,190.00
12/20/2012	Associate Analyst	Average Service Life Analysis	7.00	\$140.00	\$980.00
12/21/2012	Associate Analyst	Average Service Life Analysis	4.00	\$140.00	\$560.00
12/24/2012	Associate Analyst	Average Service Life Analysis	4.00	\$140.00	\$560.00
12/27/2012	Associate Analyst	Average Service Life Analysis	8.00	\$140.00	\$1,120.00
12/28/2012	Associate Analyst	Average Service Life Analysis	8.00	\$140.00	\$1,120.00
		Subtotal	78.50		\$10,990.00
12/13/2012	Junior Analyst	Administrative Support	2.00	105.00	\$210.00
		Subtotal	2.00		\$210.00
		Subtotal - Phase 100L Labor Charges			\$15,650.00
Phase 200L					
12/12/2012	Larry Kennedy	Research into Canadian Precedent	3.00	\$250.00	\$750.00
12/14/2012	Larry Kennedy	Research into Canadian Precedent	3.00	\$250.00	\$750.00
		Subtotal	6.00		\$1,500.00
		Subtotal - Phase 200L Labor Charges			\$1,500.00
		Total Labor Charges Invoiced			\$17,150.00

Project. 056572

INVOICE

Date: February 14, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1301632

Invoice Period: December 29, 2012 through January 25, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100E	- DEPRECIATION STUDY - EXPENSES	\$ 1,162.06
Phase 100L	- DEPRECIATION STUDY - LABOR	26,350.00
Total Charges		\$ 27,512.06
CAN GST (85166 5885RT0001) 5% x \$26,350.00		1,317.50
Amount Due		\$ 28,829.56

Total Due This Invoice \$28,829.56

(INVOICE IS STATED IN CANADIAN DOLLARS)

N move from 546005 to 547102.

① DR 005-72100. 547102. 50000.000. 47571
CR 005-72100. 546005. 50000.000. 47571

CONTRACT SER.
4750000

② DR 005.00000. 19401R. 00000.000.00000
CR 005.00000. 41912R. 50400.000. 47571



Supplier No.: 103516

Batch Name: LK130529

EFT Trk No.:

Project Manager: Larry E. Kennedy

11

GANNETT FLEMING CANADA ULC

Invoice Date: February 14, 2013

Invoice No: 056572*1301632

Project: 056572 Yukon Electrical Company Limited

Phase 100E -- Depreciation Study - Expenses

Expenses

Meals and Lodging

\$ 373.22

Other Transportation

788.84

Total Expenses

\$ 1,162.06

Total Phase -- 100E

\$ 1,162.06

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

Hours

Rate

Amount

Associate Analyst

126.00

\$ 140.00

\$ 17,640.00

Junior Analyst

2.00

105.00

210.00

Larry E. Kennedy

34.00

250.00

8,500.00

Total Labor Costs

\$ 26,350.00

Total Phase -- 100L

\$ 26,350.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO.: 056572*1301632 DATED FEBRUARY 14, 2013

BREAKDOWN OF LABOR CHARGES - DECEMBER 29, 2012 THRU JANUARY 25, 2013

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/31/2012	Larry Kennedy	Review of Net Salvage and Life Data	2.00	\$250.00	\$500.00
1/4/2013	Larry Kennedy	Preparation for Field Trip & Management Review	5.00	\$250.00	\$1,250.00
1/7/2013	Larry Kennedy	Management Meetings in Whitehorse	8.00	\$250.00	\$2,000.00
1/8/2013	Larry Kennedy	Site Tours to Haynes Junctions & Fish Lake	8.00	\$250.00	\$2,000.00
1/17/2013	Larry Kennedy	Develop Salvage Evidence Outline	2.00	\$250.00	\$500.00
1/18/2013	Larry Kennedy	Review of Final Life & Salvage Estimates	3.00	\$250.00	\$750.00
1/24/2013	Larry Kennedy	Review of Data Reconciliations	2.00	\$250.00	\$500.00
1/25/2013	Larry Kennedy	Development of Depreciation Rate Schedules	4.00	\$250.00	\$1,000.00
		Subtotal	34.00		\$8,500.00
12/31/2012	Associate Analyst	Complete Changes to Report, Schedules & Tables	7.00	140.00	\$980.00
1/2/2013	Associate Analyst	Development of Net Salvage Rates	6.00	140.00	\$840.00
1/3/2013	Associate Analyst	Development of Net Salvage Rates	8.00	140.00	\$1,120.00
1/4/2013	Associate Analyst	Salvage Model and Review	8.00	140.00	\$1,120.00
1/7/2013	Associate Analyst	Development of Depreciation Calculations	2.00	140.00	\$280.00
1/8/2013	Associate Analyst	Development of Depreciation Calculations	5.00	140.00	\$700.00
1/9/2013	Associate Analyst	Development of Depreciation Calculations	6.00	140.00	\$840.00
1/10/2013	Associate Analyst	Development of Depreciation Calculations	6.00	140.00	\$840.00
1/11/2013	Associate Analyst	Development of Life Analysis	8.00	140.00	\$1,120.00
1/14/2013	Associate Analyst	Development of Life Analysis	4.00	140.00	\$560.00
1/15/2013	Associate Analyst	Development of Life Analysis	6.00	140.00	\$840.00
1/16/2013	Associate Analyst	Development of Life Analysis	6.00	140.00	\$840.00
1/17/2013	Associate Analyst	Development of Life Analysis	8.00	140.00	\$1,120.00
1/18/2013	Associate Analyst	Development of Life Analysis	6.50	140.00	\$910.00
1/21/2013	Associate Analyst	Development of Life Analysis	7.50	140.00	\$1,050.00
1/22/2013	Associate Analyst	Development of Life Analysis	8.00	140.00	\$1,120.00
1/23/2013	Associate Analyst	Development of Depreciation Calculations	8.00	140.00	\$1,120.00
1/24/2013	Associate Analyst	Data Analysis and Review	8.00	140.00	\$1,120.00
1/25/2013	Associate Analyst	Development of Depreciation Calculations	8.00	140.00	\$1,120.00
		Subtotal	126.00		\$17,640.00
1/8/2013	Junior Analyst	Data Entry	2.00	105.00	\$210.00
		Subtotal	2.00		\$210.00
		Total Invoice Labor Charges			\$26,350.00

INVOICE

Project: 056572

Date: March 19, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1302636

Invoice Period: January 26, 2013 through February 22, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100L	- DEPRECIATION STUDY - LABOR	\$ 33,560.00
	Total Charges	\$ 33,560.00
	CAN GST (85166 5885RT0001) 5% x \$33,560.00	1,678.00
	Amount Due	\$ 35,238.00
	Total Due This Invoice	\$35,238.00

(INVOICE IS STATED IN CANADIAN DOLLARS)

14 move from 546005. to 547102

① CR. 005 72100. 546005. 50000.000. 4T511
DR 005 72100 547102 50000.000. 4T511

② DR 005. 00000. 194012. 00000.000. 00000
CR. 005. 00000. 419122. 50400.000. 4T511

Supplier No.: 303546

Batch Name: APC130220-01

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: March 19, 2013

Invoice No: 056572*1302636

Project: 056572 Yukon Electrical Company Limited

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	159.00	\$ 140.00	\$ 22,260.00
Junior Analyst	10.00	105.00	1,050.00
Larry E. Kennedy	41.00	250.00	10,250.00

Total Labor Costs \$ 33,560.00

Total Phase -- 100L \$ 33,560.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO.: 056572*1302636 DATED MARCH 19, 2013

BREAKDOWN OF LABOR CHARGES - JANUARY 26, 2013 THRU FEBRUARY 22, 2013

Date	Person	Description of Work Performed	Hours	Rate	Amount
1/29/2013	Larry Kennedy	Development of Average Service Life Files	5.00	\$250.00	\$1,250.00
1/30/2013	Larry Kennedy	Development of Average Service Life Files	3.00	\$250.00	\$750.00
1/31/2013	Larry Kennedy	Development of Average Service Life Files	4.00	\$250.00	\$1,000.00
2/1/2013	Larry Kennedy	Review Schedules 1 and 2	3.00	\$250.00	\$750.00
2/4/2013	Larry Kennedy	Allocation of Book Reserves to Generation Stations	3.00	\$250.00	\$750.00
2/5/2013	Larry Kennedy	Review of Schedules 1 and 2	5.00	\$250.00	\$1,250.00
2/6/2013	Larry Kennedy	Review of Deprate Issues	2.00	\$250.00	\$500.00
2/7/2013	Larry Kennedy	Final Review of Schedules 1 and 2	1.00	\$250.00	\$250.00
2/11/2013	Larry Kennedy	Review of Schedule Results	3.00	\$250.00	\$750.00
2/12/2013	Larry Kennedy	Development of Net Salvage Strategy	3.00	\$250.00	\$750.00
2/19/2013	Larry Kennedy	Preparation of Net Salvage Estimates	4.00	\$250.00	\$1,000.00
2/20/2013	Larry Kennedy	Preparation of Net Salvage Estimates	3.00	\$250.00	\$750.00
2/21/2013	Larry Kennedy	Preparation of Net Salvage Estimates	2.00	\$250.00	\$500.00
		Subtotal	41.00		\$10,250.00
1/28/2013	Associate Analyst	Development of Average Service Lives	8.00	140.00	\$1,120.00
1/29/2013	Associate Analyst	Development of Average Service Lives	8.00	140.00	\$1,120.00
1/30/2013	Associate Analyst	Development of Depreciation Rates	8.00	140.00	\$1,120.00
1/31/2013	Associate Analyst	Development of Depreciation Rates	8.00	140.00	\$1,120.00
2/1/2013	Associate Analyst	Development of Depreciation Rates	8.00	140.00	\$1,120.00
2/4/2013	Associate Analyst	Development of Schedules 1 and 2	8.00	140.00	\$1,120.00
2/5/2013	Associate Analyst	Development of Schedules 1 and 2	8.00	140.00	\$1,120.00
2/6/2013	Associate Analyst	Development of Schedules 1 and 2	8.00	140.00	\$1,120.00
2/7/2013	Associate Analyst	Finalize Schedules 1 and 2	7.00	140.00	\$980.00
2/8/2013	Associate Analyst	Finalize Schedules 1 and 2	8.00	140.00	\$1,120.00
2/11/2013	Associate Analyst	Project Documentation	8.00	140.00	\$1,120.00
2/12/2013	Associate Analyst	Project Documentation	8.00	140.00	\$1,120.00
2/13/2013	Associate Analyst	Project Documentation	8.00	140.00	\$1,120.00
2/14/2013	Associate Analyst	Complete Documentation	8.00	140.00	\$1,120.00
2/15/2013	Associate Analyst	Prepare Draft Report	8.00	140.00	\$1,120.00
2/18/2013	Associate Analyst	Prepare Draft Report	8.00	140.00	\$1,120.00
2/19/2013	Associate Analyst	Prepare Draft Report	8.00	140.00	\$1,120.00
2/20/2013	Associate Analyst	Prepare Draft Report	8.00	140.00	\$1,120.00
2/21/2013	Associate Analyst	Finalize Report and Review	8.00	140.00	\$1,120.00
2/22/2013	Associate Analyst	Finalize Report and Review	8.00	140.00	\$1,120.00
		Subtotal	159.00		\$22,260.00
2/4/2013	Junior Analyst	Review Schedules 1 and 2	1.00	105.00	\$105.00
2/15/2013	Junior Analyst	Prepare Draft Report	2.00	105.00	\$210.00
2/20/2013	Junior Analyst	Prepare Draft Report	2.00	105.00	\$210.00
2/21/2013	Junior Analyst	Prepare Draft Report	3.00	105.00	\$315.00
2/22/2013	Junior Analyst	Prepare Draft Report	2.00	105.00	\$210.00
		Subtotal	10.00		\$1,050.00
		Total Invoice Labor Charges			\$33,560.00

Project: 056572

INVOICE

Date: April 12, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9785, STN A
Toronto, ON M5W 1R6

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1303630

Invoice Period: February 23, 2013 through March 22, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100E	- DEPRECIATION STUDY - CORPORATE REVIEW OF REPORT	\$ 742.50
Phase 100L	- DEPRECIATION STUDY - LABOR	10,055.00
Phase 200L	- ADDTL NET SALVAGE REVIEW - LABOR	13,210.00
Total Charges		\$ 24,007.50
CAN GST (85166 5885RT0001) 5% x \$24,007.50		1,200.38
Amount Due		\$ 25,207.88

Total Due This Invoice \$25,207.88
(INVOICE IS STATED IN CANADIAN DOLLARS)

34

① DR 005. 72100 547102. 50000. 000. 4T511
Cr. 005. 72100. 546005. 50000. 000. 4T511

② DR 005. 00000. 19401R 00000. 000. 00000
Cr. 005. 00000. 41912R. 50400. 000. 4T511.

Supplier No.: 103516

Batch Name: LK130430

EFT Trk No.:

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: April 12, 2013

Invoice No: 056572*1303630

Project: 056572 Yukon Electrical Company Limited

Phase 100E -- Depreciation Study - Corporate Review of Report	\$ 742.50	
Total		\$ 742.50
Total Phase -- 100E		\$ 742.50

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

	Hours	Rate	Amount
Associate Analysts And Engineers	50.50	\$ 140.00	\$ 7,070.00
Gilles Fournier	1.00	200.00	200.00
Junior Analyst	17.00	105.00	1,785.00
Larry E. Kennedy	4.00	250.00	1,000.00
Total Labor Costs			\$ 10,055.00
Total Phase -- 100L			\$ 10,055.00

Phase 200L -- Addtl Net Salvage Review - Labor

Labor Costs

Labor Classification

	Hours	Rate	Amount
Junior Analyst	2.00	\$ 105.00	\$ 210.00
Larry E. Kennedy	52.00	250.00	13,000.00
Total Labor Costs			\$ 13,210.00
Total Phase -- 200L			\$ 13,210.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO.: 056572*1303630 DATED APRIL 12, 2013

BREAKDOWN OF LABOR CHARGES - FEBRUARY 23, 2013 THRU MARCH 22, 2013

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>PHASE 100L - Depreciation Study</u>					
3/19/2013	Larry Kennedy	Review Report Changes Suggested by Corporate	3.00	\$250.00	\$750.00
3/22/2013	Larry Kennedy	Review of Peer Salvage Issues	1.00	\$250.00	\$250.00
		Subtotal	4.00		\$1,000.00
2/28/2013	Gilles Fournier	Assist Associate Analyst with Credit Balances	1.00	\$200.00	\$200.00
		Subtotal	1.00		\$200.00
2/25/2013	Associate Analyst	Prepare Report	8.00	140.00	\$1,120.00
2/26/2013	Associate Analyst	Report Final Assembly	5.50	140.00	\$770.00
2/28/2013	Associate Analyst	Address Credit Balances in Depreciation Rates	6.00	140.00	\$840.00
3/1/2013	Associate Analyst	Prepare Report with Re-Runs of Data	8.00	140.00	\$1,120.00
3/5/2013	Associate Analyst	Document Net Salvage Decision and Relay to Client	2.00	140.00	\$280.00
3/6/2013	Associate Analyst	Revise Report to Reflect Changes	6.00	140.00	\$840.00
3/7/2013	Associate Analyst	Prepare Report	2.00	140.00	\$280.00
3/8/2013	Associate Analyst	Prepare Report	2.00	140.00	\$280.00
3/12/2013	Associate Analyst	Update Schedules 1 and 2	5.00	140.00	\$700.00
3/19/2013	Associate Analyst	Revise Report Resulting from Internal Review	6.00	140.00	\$840.00
		Subtotal	50.50		\$7,070.00
2/26/2013	Junior Analyst	Prepare Draft Report	3.00	105.00	\$315.00
2/28/2013	Junior Analyst	Prepare Draft Report	1.00	105.00	\$105.00
3/1/2013	Junior Analyst	Prepare Draft Report	2.00	105.00	\$210.00
3/4/2013	Junior Analyst	Prepare Draft Report	2.00	105.00	\$210.00
3/6/2013	Junior Analyst	Prepare Draft Report	1.00	105.00	\$105.00
3/8/2013	Junior Analyst	Prepare Draft Report	2.00	105.00	\$210.00
3/12/2013	Junior Analyst	Revise Draft Report	1.00	105.00	\$105.00
3/14/2013	Junior Analyst	Revise Draft Report	1.00	105.00	\$105.00
3/19/2013	Junior Analyst	Revise Draft Report	4.00	105.00	\$420.00
		Subtotal	17.00		\$1,785.00
Total Invoice Labor Charges for Phase 100L					\$10,055.00
<u>PHASE 200L - Additional Net Salvage Review</u>					
2/25/2013	Larry Kennedy	Additional Net Salvage Evidence	2.00	\$250.00	\$500.00
3/1/2013	Larry Kennedy	Net Salvage Evidence	4.00	\$250.00	\$1,000.00
3/4/2013	Larry Kennedy	Net Salvage Evidence	4.00	\$250.00	\$1,000.00
3/5/2013	Larry Kennedy	Net Salvage Evidence	4.00	\$250.00	\$1,000.00
3/6/2013	Larry Kennedy	Net Salvage Evidence	5.00	\$250.00	\$1,250.00
3/7/2013	Larry Kennedy	Net Salvage Evidence	6.00	\$250.00	\$1,500.00
3/11/2013	Larry Kennedy	Net Salvage Evidence	5.00	\$250.00	\$1,250.00
3/12/2013	Larry Kennedy	Net Salvage Evidence	6.00	\$250.00	\$1,500.00
3/13/2013	Larry Kennedy	Net Salvage Evidence	5.00	\$250.00	\$1,250.00
3/14/2013	Larry Kennedy	Net Salvage Evidence	5.00	\$250.00	\$1,250.00
3/15/2013	Larry Kennedy	Net Salvage Evidence	5.00	\$250.00	\$1,250.00
3/18/2013	Larry Kennedy	Revisions to Net Salvage Evidence	1.00	\$250.00	\$250.00
		Subtotal	52.00		\$13,000.00
3/15/2013	Junior Analyst	Review Net Salvage Additional Evidence Document	1.00	105.00	\$105.00
3/18/2013	Junior Analyst	Revise Net Salvage Review	1.00	105.00	\$105.00
		Subtotal	2.00		\$210.00
Total Invoice Labor Charges for Phase 200L					\$13,210.00
TOTAL INVOICE LABOR CHARGES					\$23,265.00

Project: 056572

INVOICE

Date: May 24, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send ACH payments to:

Bank: 003 Transit: 06722

Acct No: 1010164

Acct Name: Gannett Fleming Canada ULC

Invoice: 056572*1304637

Send check payments to:

Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6



Invoice Period: March 23, 2013 through May 3, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100L	- DEPRECIATION STUDY - LABOR	\$ 1,557.50
Phase 200L	- ADDTL NET SALVAGE REVIEW - LABOR	52.50
	Total Charges	\$ 1,610.00
	CAN GST (85166 5885RT0001) 5% x \$1,610.00	80.50
	Amount Due	\$ 1,690.50
	Total Due This Invoice	\$1,690.50

(INVOICE IS STATED IN CANADIAN DOLLARS)

Contract Services
475000

N. MOVE FROM 546005. TO 547102.

① Cr. 005.72100.546005.50000.000.47571
DR 005.72100.547102.50000.000.47571

② DR 005.00000.194012.00000.000.00000
Cr. 005.00000.419122.50400.000.47571

Supplier No.	103516
Batch Name:	LLK130529
EFT Trk No.:	

Project Manager: Larry E. Kennedy

27349645

GARNETT FLEMING CANADA ULC

Invoice Date: May 24, 2013

Invoice No: 056572*1304637

Project: 056572 Yukon Electrical Company Limited

Phase 100L -- Depreciation Study - Labor

Labor Costs**Labor Classification**

Associate Analysts And Engineers

HoursRateAmount

10.00

\$ 140.00

\$ 1,400.00

Junior Analyst

1.50

105.00

157.50

Total Labor Costs**\$ 1,557.50****Total Phase -- 100L****\$ 1,557.50**

Phase 200L -- Addtl Net Salvage Review - Labor

Labor Costs**Labor Classification**

Junior Analyst

HoursRateAmount

0.50

\$ 105.00

\$ 52.50

Total Labor Costs**\$ 52.50****Total Phase -- 200L****\$ 52.50**

YUKON ELECTRICAL COMPANY LIMITED
 GANNETT FLEMING CANADA ULC INVOICE NO.: 056572*1304637 DATED MAY 24, 2013

BREAKDOWN OF LABOR CHARGES - MARCH 23, 2013 THRU MAY 3, 2013

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>PHASE 100L - Depreciation Study</u>					
3/28/2013	Associate Analyst	Post Depreciation Study Finalization	8.00	140.00	\$1,120.00
4/18/2013	Associate Analyst	Review Final Report	2.00	140.00	\$280.00
		Subtotal	<u>10.00</u>		<u>\$1,400.00</u>
4/8/2013	Junior Analyst	Prepare Final Report	1.00	105.00	\$105.00
4/10/2013	Junior Analyst	Prepare Final Report	0.50	105.00	\$52.50
		Subtotal	<u>1.50</u>		<u>\$157.50</u>
Total Invoice Labor Charges for Phase 100L					<u><u>\$1,557.50</u></u>
<u>PHASE 200L - Additional Net Salvage Review</u>					
4/8/2013	Junior Analyst	Review Net Salvage Additional Evidence Document	0.50	105.00	\$52.50
		Subtotal	<u>0.50</u>		<u>\$52.50</u>
Total Invoice Labor Charges for Phase 200L					<u><u>\$52.50</u></u>
TOTAL INVOICE LABOR CHARGES					<u><u>\$1,610.00</u></u>

Project: 056572

INVOICE

Date: June 17, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1305634

Invoice Period: May 4, 2013 through May 31, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 200L	- ADDTL NET SALVAGE REVIEW - LABOR	\$ 2,170.00
	Total Charges	\$ 2,170.00
	CAN GST (85166 5885RT0001) 5% x \$2,170.00	108.50
	Amount Due	\$ 2,278.50
	Total Due This Invoice	\$2,278.50

(INVOICE IS STATED IN CANADIAN DOLLARS)

1y move FRM 546005 to 547102

CONTRACT SUR
YT 50000

(1) DR 005-72100-547102-50000.000-YT571,
CR 005-72100-546005-50000.000-YT571,

(2) DR 005-00000-19401R-50000.000-000000,
CR 005-00000-41912R-50000.000-000000

Supplier No.: 103516

Batch Name: UK130821-3

EFT Trk No.:

Project Manager: Larry E. Kennedy

28183039

GANNETT FLEMING CANADA ULC

Invoice Date: June 17, 2013

Invoice No: 056572*1305634

Project: 056572 Yukon Electrical Company Limited

Phase 200L -- Addtl Net Salvage Review - Labor

Labor Costs

Labor Classification

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Junior Analyst	4.00	\$ 105.00	\$ 420.00
Larry E. Kennedy	7.00	250.00	1,750.00

Total Labor Costs

\$ 2,170.00

Total Phase -- 200L

\$ 2,170.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO.: 056572*1305634 DATED JUNE 17, 2013

BREAKDOWN OF LABOR CHARGES - MAY 4, 2013 THRU MAY 31, 2013

Date	Person	Description of Work Performed	Hours	Rate	Amount
<u>PHASE 200L - Additional Net Salvage Review</u>					
5/17/2013	Larry Kennedy	Revise Add. Net Salvage Evidence	5.00	\$250.00	\$1,250.00
5/21/2013	Larry Kennedy	Final Draft - Net Salvage Evidence	2.00	\$250.00	\$500.00
		Subtotal	7.00		\$1,750.00
5/21/2013	Junior Analyst	Revise Add. Net Salvage Evidence	4.00	\$105.00	\$420.00
		Subtotal	4.00		\$420.00
		Total Invoice Labor Charges for Phase 200L			\$2,170.00
		TOTAL INVOICE LABOR CHARGES			\$2,170.00

Project: 056572

INVOICE

Date: August 16, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1307633

Invoice Period: June 29, 2013 through July 26, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100L	- DEPRECIATION STUDY - LABOR	\$ 9,700.00
	Total Charges	\$ 9,700.00
	CAN GST (85166 5885RT0001) 5% x \$9,700.00	485.00
	Amount Due	\$ 10,185.00

Total Due This Invoice \$10,185.00

(INVOICE IS STATED IN CANADIAN DOLLARS)

11 made. From 546005 to 547102

CONTRACT SERVICES
41 50000

(1) DR. 005. 72100. 547102. 50000.000. 4T57,
CR. 005 72100. 546005. 50000.000. 4T57,

(2) DR. 005. 00000. 194012. 60000.000. 00000
CR. 005. 00000. 419122. 50000.000. 4T57,

Order No.:

103516

Order No.:

UK130821-3

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: August 16, 2013

Invoice No: 056572*1307633

Project: 056572 Yukon Electrical Company Limited

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analysts And Engineers	30.00	150.00	4,500.00
Larry E. Kennedy	20.00	260.00	5,200.00

Total Labor Costs

\$ 9,700.00

Total Phase -- 100L

\$ 9,700.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO.: 056572*1307633 DATED AUGUST 16, 2013

BREAKDOWN OF LABOR CHARGES - JUNE 29, 2013 THRU JULY 26, 2013

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
7/22/2013	Larry Kennedy	Responses to Information Requests	2.00	\$260.00	\$520.00
7/23/2013	Larry Kennedy	Responses to Information Requests	4.00	\$260.00	\$1,040.00
7/24/2013	Larry Kennedy	Responses to Information Requests	8.00	\$260.00	\$2,080.00
7/26/2013	Larry Kennedy	Responses to Information Requests	6.00	\$260.00	\$1,560.00
		Subtotal	20.00		\$5,200.00
7/22/2013	Associate Analyst	Responses to Information Requests	10.00	\$150.00	\$1,500.00
7/23/2013	Associate Analyst	Responses to Information Requests	9.50	\$150.00	\$1,425.00
7/24/2013	Associate Analyst	Responses to Information Requests	6.00	\$150.00	\$900.00
7/25/2013	Associate Analyst	Responses to Information Requests	0.50	\$150.00	\$75.00
7/26/2013	Associate Analyst	Responses to Information Requests	4.00	\$150.00	\$600.00
		Subtotal	30.00		\$4,500.00
		Total Invoice Labor Charges			\$9,700.00

Project: 056572

INVOICE

Date: September 16, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1308631

Invoice Period: July 27, 2013 through August 23, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100L	- DEPRECIATION STUDY - LABOR	\$ 9,315.00
	Total Charges	\$ 9,315.00
	CAN GST (85166 5885RT0001) 5% x \$9,315.00	465.75
	Amount Due	\$ 9,780.75

Total Due This Invoice \$9,780.75
(INVOICE IS STATED IN CANADIAN DOLLARS)

JV more from 546005 to 547102 CONTRACT SERVICES 4T50000

① DR 005.72100.547102.50001.000.4T571
CR 005.72100 546005.50000.000.4T571 ✓

② DR 005.00000.19401R.50000.000.00000
CR 005.00000.41912R.50001.000.4T571. ✓

103516

UK130924-3

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: September 16, 2013

Invoice No: 056572*1308631

Project: 056572 Yukon Electrical Company Limited

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analysts And Engineers	20.50	150.00	3,075.00
Larry E. Kennedy	24.00	260.00	6,240.00

Total Labor Costs

\$ 9,315.00

Total Phase -- 100L

\$ 9,315.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO. 056572*1308631 DATED SEPTEMBER 16, 2013

BREAKDOWN OF LABOR CHARGES - JULY 27, 2013 THRU AUGUST 23, 2013

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
7/27/2013	Larry Kennedy	Responses to Information Requests	4.00	\$260.00	\$1,040.00
7/28/2013	Larry Kennedy	Responses to Information Requests	3.00	\$260.00	\$780.00
7/29/2013	Larry Kennedy	Responses to Information Requests	2.00	\$260.00	\$520.00
7/30/2013	Larry Kennedy	Responses to Information Requests	4.00	\$260.00	\$1,040.00
8/1/2013	Larry Kennedy	Responses to Information Requests	5.00	\$260.00	\$1,300.00
8/6/2013	Larry Kennedy	Responses to Information Requests	2.00	\$260.00	\$520.00
8/7/2013	Larry Kennedy	Responses to Information Requests	2.00	\$260.00	\$520.00
8/15/2013	Larry Kennedy	Responses to UCG motion	2.00	\$260.00	\$520.00
		Subtotal	24.00		\$6,240.00
7/29/2013	Associate Analyst	Responses to Information Requests	7.50	\$150.00	\$1,125.00
7/30/2013	Associate Analyst	Responses to Information Requests	4.00	\$150.00	\$600.00
7/31/2013	Associate Analyst	Responses to Information Requests	6.50	\$150.00	\$975.00
8/1/2013	Associate Analyst	Responses to Information Requests	2.50	\$150.00	\$375.00
		Subtotal	20.50		\$3,075.00
		Total Invoice Labor Charges			\$9,315.00

INVOICE

Project: 056572

Date: September 30, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1309631

Invoice Period: August 24, 2013 through September 20, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100L	- DEPRECIATION STUDY - LABOR	\$ 5,530.00
	Total Charges	\$ 5,530.00
	CAN GST (85166 5885RT0001) 5% x \$5,530.00	276.50
	Amount Due	\$ 5,806.50

Total Due This Invoice \$5,806.50

(INVOICE IS STATED IN CANADIAN DOLLARS)

DO JV TO MOVE 546005 TO 547102 - CONTRACT SERVICES YTS02

① DR 005.72100. 547102. 50001.000. YTS71
CR 005.72100. 546005. 50000.000. YTS71

② DR 005.00000. 194012. 50000.000. 00000
CR 005.00000. 419122. 50001.000. YTS71.

Supplier No.: 103516
Batch Name: LK131008-1
CT TIA No.:
✓ 11/16

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: September 30, 2013

Invoice No: 056572*1309631

Project: 056572 Yukon Electrical Company Limited

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Junior Analyst	3.00	110.00	330.00
Larry E. Kennedy	20.00	260.00	5,200.00

Total Labor Costs \$ 5,530.00

Total Phase -- 100L \$ 5,530.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO. 056572*1309631 DATED SEPTEMBER 30, 2013

BREAKDOWN OF LABOR CHARGES - AUGUST 24 THRU SEPTEMBER 20, 2013

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
9/3/2013	Larry Kennedy	Witness Preparation	2.00	\$260.00	\$520.00
9/9/2013	Larry Kennedy	Preparation of materials for Edmonton witness prep sessions	4.00	\$260.00	\$1,040.00
9/12/2013	Larry Kennedy	Preparation of materials for Edmonton witness prep sessions	2.00	\$260.00	\$520.00
9/13/2013	Larry Kennedy	Edmonton witness prep session	8.00	\$260.00	\$2,080.00
9/19/2013	Larry Kennedy	Hearing preparation	4.00	\$260.00	\$1,040.00
		Subtotal	<u>20.00</u>		<u>\$5,200.00</u>
9/3/2013	Junior Analyst	Prepare witness binder	3.00	\$110.00	\$330.00
		Subtotal	<u>3.00</u>		<u>\$330.00</u>
		Total Invoice Labor Charges			<u><u>\$5,530.00</u></u>

Project: 056572

INVOICE

Date: November 18, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9785, STN A
Toronto, ON M5W 1R6

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC



Invoice: 056572*1310632

Invoice Period: September 21, 2013 through November 1, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100E	- DEPRECIATION STUDY - EXPENSES	\$ 151.53
Phase 100L	- DEPRECIATION STUDY - LABOR	7,960.00
	Total Charges	<u>\$ 8,111.53</u>
	CAN GST (85166 5885RT0001) 5% x \$7,960.00	398.00
	Amount Due	<u>\$ 8,509.53</u>
	Total Due This Invoice	\$8,509.53
	(INVOICE IS STATED IN CANADIAN DOLLARS)	

JV TO BE DONE TO MOVE 546005 TO 547102. CONTACT SERVICES
VT50000

① DR 005.72100.547102.50001.000.VT511
CR 005.72100.546005.50000.000.VT571

② DR 005.00000.194012.50000.000.00000
CR 005.00000.419122.50001.000.VT571

Computer No.:

103516

Job No.:

UK131126

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: November 18, 2013

Invoice No: 056572*1310632

Project: 056572 Yukon Electrical Company Limited

Phase 100E -- Depreciation Study - Expenses

Expenses

Other Transportation

\$ 151.53

Total Expenses

\$ 151.53

Total Phase -- 100E

\$ 151.53

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

Hours

Rate

Amount

Associate Analysts And Engineers

8.00

150.00

1,200.00

Larry E. Kennedy

26.00

260.00

6,760.00

Total Labor Costs

\$ 7,960.00

Total Phase -- 100L

\$ 7,960.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO. 056572*1310632 DATED NOVEMBER 18, 2013

BREAKDOWN OF LABOR CHARGES - SEPTEMBER 21 THRU NOVEMBER 1, 2013

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
9/27/2013	Larry Kennedy	Witness Preparation	3.00	\$260.00	\$780.00
10/23/2013	Larry Kennedy	Witness Preparation	3.00	\$260.00	\$780.00
10/24/2013	Larry Kennedy	Witness Preparation	7.00	\$260.00	\$1,820.00
10/25/2013	Larry Kennedy	Witness prep - via teleconference; Review of materials prior to teleconference	6.00	\$260.00	\$1,560.00
10/30/2013	Larry Kennedy	Review of materials and position statements	3.00	\$260.00	\$780.00
11/1/2013	Larry Kennedy	Witness Preparation - Review of materials	4.00	\$260.00	\$1,040.00
		Subtotal	<u>26.00</u>		<u>\$6,760.00</u>
11/1/2013	Associate Analyst	Hearing preparation	8.00	\$150.00	\$1,200.00
		Subtotal	<u>8.00</u>		<u>\$1,200.00</u>
		Total Invoice Labor Charges			<u><u>\$7,960.00</u></u>

9/19/13

Enterprise Rent-A-Car: Rental Cars at Everyday Low Rates



056572.100E

Member:	Password:
Login	Forgot

Plus

Thank you for your business

LARRY KENNEDY

Contract Number: 5Y6ZQF

Receipt Date: Sep 14, 2013

Enterprise Location: UNIT 500, 11488 - 24 STREET SE
 CALGARY, AB T2Z4C9
 CA
 Tel.: (403) 720-1916

Driver: LARRY KENNEDY

Start Date:	End Date:	Make/Model	Start km	End km	km Driven
Sep 12, 2013 @ 4:48 pm	Sep 14, 2013 @ 12:28 pm	HYUNDAI	32,906	33,828	922
Total km					922

Charge Description	Quantity	Per	Rate	Total
Rent	2	Day	23.04	46.08
DROP				80.00
VLFAMC				0.04
VLF				1.90
				Subtotal: CAD 128.02
Taxes and Surcharges				
GST				6.5T 4.90
Total Charges:				Subtotal: CAD 132.92
				CAD 132.92

Payment Information		
CREDIT CARD	VISA	Rental Car - 99.02
		102.92
		Subtotal: CAD 102.92
Total Payment Amount:		6.5T 4.90
		107.82
		CAD 107.82

If you have any questions about this receipt please contact our support staff at (403) 720-1916 or Email us.

Rental car - L. Kennedy - Calgary to Edmonton return
 To attend witness prep.

056572.100E

Fuel charge for
rental car,
h. Kennedy from
calgary to Edmonton
return
- Witness prep.

Calgary Airport Husk
8100 Barlow Trail NE
Calgary AB
(403) 250-8418
GST# 826570244
Retailer ID 4714267
Ref: 22188 1220-1
Batch: 3011-131

Item	Amount
Pump 1	
Eth Regular	\$58.19
48.488 L x \$1.199/L	
AMOUNT	\$58.19
GST(Incl Pump)	\$2.68

= \$58.51-GST

VISA
#####5594
2013/08/14 12:19:38
As: 017894 122001MC
549001001000 00-000

Approved - Thank you

Earn FREE fuel fast!
Register today at
myHuskyRewards.ca

Fuel
Project
056572.100E

Project: 056572

INVOICE

Date: December 23, 2013

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send ACH payments to:
Bank: 003 Transit: 06722
Acct No: 1010164
Acct Name: Gannett Fleming Canada ULC

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9785, STN A
Toronto, ON M5W 1R6



Invoice: 056572*1311632

Invoice Period: November 2, 2013 through November 29, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100E	- DEPRECIATION STUDY - EXPENSES	\$ 1,227.76
Phase 100L	- DEPRECIATION STUDY - LABOR	8,060.00
	Total Charges	<u>\$ 9,287.76</u>
	CAN GST (85166 5885RT0001) 5% x \$8,060.00	403.00
	Amount Due	<u>\$ 9,690.76</u>
	Total Due This Invoice	<u>\$ 9,690.76</u>

(INVOICE IS STATED IN CANADIAN DOLLARS)

IN TO BE DONE TO MAKE 546005 TO 547102 CONTRACT SERVICE
YT 50000

① DR 005. 72100. 547102. 50001. 000. YT571
CR. 005. 72100. 546005. 50000. 000. YT571

② DR 005. 00000. 19414R 50000. 000. 000000
CR. 005. 00000. 41912R 50001. 000. YT571

Supplier No.: 103516
Batch Name: LUK140108
EFT Trk No.: _____

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: December 23, 2013

Invoice No: 056572*1311632

Project: 056572 Yukon Electrical Company Limited

Phase 100E -- Depreciation Study - Expenses

Expenses

Meals and Lodging
Other Transportation

\$ 271.91
955.85

Total Expenses

\$ 1,227.76

Total Phase -- 100E

\$ 1,227.76

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

Larry E. Kennedy

Hours

31.00

Rate

260.00

Amount

8,060.00

Total Labor Costs

\$ 8,060.00

Total Phase -- 100L

\$ 8,060.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO. 056572*1311632 DATED DECEMBER 23, 2013

BREAKDOWN OF LABOR CHARGES - NOVEMBER 2 THRU 29, 2013

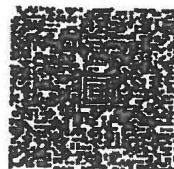
<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/2/2013	Larry Kennedy	Witness Preparation	4.00	\$260.00	\$1,040.00
11/3/2013	Larry Kennedy	Witness Preparation	4.00	\$260.00	\$1,040.00
11/4/2013	Larry Kennedy	Hearing Attendance	8.00	\$260.00	\$2,080.00
11/5/2013	Larry Kennedy	Hearing Attendance	5.00	\$260.00	\$1,300.00
11/6/2013	Larry Kennedy	Transcript review and corrections	3.00	\$260.00	\$780.00
11/7/2013	Larry Kennedy	Review transcript	3.00	\$260.00	\$780.00
11/19/2013	Larry Kennedy	File archiving and clean up	4.00	\$260.00	\$1,040.00
		Subtotal	31.00		\$8,060.00
		Total Invoice Labor Charges			\$8,060.00

Itinerary/Receipt

Search Select Review Passengers Purchase Seats Itinerary

Itinerary/Receipt

Your booking is confirmed. Please print/retain this page for your financial records (e.g. for taxation, expense claim or payment card reconciliation purposes). We thank you for choosing Air Canada and look forward to welcoming you on board.



AIR CANADA

Booking Information

Booking Reference: **MAK6RZ**

Customer Care

Electronic Ticketing confirmed. This is your official Itinerary/receipt.

Air Canada
1-888-247-2282

Main Contact:
Mr Larry E Kennedy
lkennedy@pilot.com
Mobile: 1-403-8155863
Home: 1-403-2574243
Work: 1-403-2573946

Flight Arrivals and Departures
1-888-422-7533

Flight Itinerary

Flight	From	To	Stops	Duration	Aircraft	Fare Type	Meal
AC289	Calgary (YYC) Sat 02-Nov 2013 10:10	Vancouver, Vancouver Int'l (YVR) Sat 02-Nov 2013 10:44 - Terminal M	0	5hr47	E90	Flex, H	
AC289	Vancouver, Vancouver Int'l (YVR) Sat 02-Nov 2013 12:30 - Terminal M	Whitehorse (YXY) Sat 02-Nov 2013 14:37	0		E90	Flex, H	F
AC290	Whitehorse (YXY) Tue 05-Nov 2013 15:45	Vancouver, Vancouver Int'l (YVR) Tue 05-Nov 2013 18:13 - Terminal M	0	5hr10	E90	Flex, S	F
AC226	Vancouver, Vancouver Int'l (YVR) Tue 05-Nov 2013 19:30 - Terminal M	Calgary (YYC) Tue 05-Nov 2013 21:55	0		E90	Flex, S	

Airfare

056572.100E = 880.25
GST = 44.01
924.26

F: Food for purchase on board. All Onboard Café purchases made on board Air Canada flights are payable only with Visa, MasterCard and American Express credit cards.

Passenger Information

1: Mr Larry E Kennedy : Adult (18+), Ticket Number: 0143126644349

Air Canada - 756384095 Meal Preference: None
Aeroplan :
Payment Card: XXXX-XXXX-XXXX-0594 Special Needs: None
Seat Selection: AC289 12C (Preferred), AC289 12C (Preferred), AC290 12E (Preferred), AC226 12D (Preferred)

Congratulations on your selection of a Preferred seat. Please read the Terms and conditions.

Purchase Summary

Fare Summary	Adult
Passenger Type	
Air Transportation Charges	
Departing Flight - Flex	501.00
Return Flight - Flex	299.00
Surcharges	36.00
Taxes, Fees and Charges	
Canada Airport Improvement Fee	30.00
Canada Goods and Services Tax (GST/HST #10009-2287 RT0001)	44.01
Air Travellers Security Charge (ATSC)	14.25

aircanada.com - Flights - Booking Confirmation

Total airfare and taxes before options (per passenger)	924.26
Options	
Departing Flight - Flex	
Return Flight - Flex	
Total airfare, taxes and options (per passenger)	924.26
Number of passengers	1
Travel Insurance (declined)	0.00
Grand Total - Canadian dollars	924.26

Payment Information

Credit/Debit Card XXXX-XXXX-XXXX-9594 - Amount paid: \$924.26
The following charges (tax inclusive) will appear on your credit or debit card statement:

- Air Canada: \$924.26 (Airfare - per ticket)

Ticket number(s): 0142126644349

Fare Rules

Departing Flight Calgary (YYC) To Whitehorse (YXY) - Flex

Return Flight Whitehorse (YXY) To Calgary (YYC) - Flex

• Changes:

- o Prior to day of departure - Change fee per direction, per passenger, is \$50 CAD plus applicable taxes and any additional fare difference. Changes can be made up to 2 hours prior to departure.
- o Same-day confirmed changes at check-in or at the airport are permitted at a flat fee of \$75 CAD/USD per direction, per passenger (subject to availability). Same-day flights only.
- o Same-day standby is available only to passengers travelling on a flight between Toronto and Montreal or Ottawa (connecting flights excluded), as well as to passengers travelling between Toronto Pearson (YYZ) and LaGuardia (LGA), John F. Kennedy (JFK) and Newark (EWR) airports.
- o Flights can only be used in sequence from the place of departure specified on the itinerary.

• Cancellations:

- o Tickets are non-refundable and non-transferable.
- o Cancellations can be made up to 45 minutes prior to departure.
- o Provided the original booking is cancelled prior to the original flight departure, the value of the unused ticket can be applied within a one year period from date of issue of the original tickets to the value of a new ticket subject to the change fee per direction, per passenger, plus applicable taxes and any additional fare difference, subject to availability and advance purchase requirements. The new outbound travel date must commence within a one year period from the original date of ticket issuance. If the fare for the new journey is lower, any residual amount will be forfeited.
- o Customers who no-show their flight will forfeit the fare paid.
- Complimentary advance standard seat selection on Air Canada and Air Canada Express (operated by Jazz), subject to availability.
- Up to 24 hours after the purchase of a new ticket, Air Canada will cancel your ticket and provide a full refund without penalty.
- Flights operated by Air Canada: earn 100% Aeroplan Miles (Altitude Qualifying Miles)
- Read complete fare rules applicable to this fare.

Links

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Flight Departure & Arrivals: <http://www.aircanada.com/flightstatus>
General conditions of carriage: <http://www.aircanada.com/conditionsofcarriage>
Information and Services: <http://www.aircanada.com/travelinfo>



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

KENNEDY LARRY

CLAGARY, ALBERTA
T3M0Y3
YUKON ELECTRICAL

Room # 203 Invoice # 1125
Arrive 11/02/13 Depart 11/04/13

Date	Clerk	Department	Description	Reference	Amount
11/02/13	BRB	2-Accommodat			126.00
11/03/13	VIV	2-Accommodat			126.00
11/04/13	HEH	92-Visa	Thank You		-264.60
				GST On Accommodatio	12.60
				Tax Reg. # 840910947RT004	

056572.100E - \$252.00
GST - 12.60
\$264.60

Balance: 0.00

Bill: YUKON ELECTRICAL

100-1100 1ST AVENUE
WHITEHORSE, YT Y1A 3T4
Att:

lunch
for Kennedy/Jarrow
BAKED CAFE
110 MAIN ST # 108
WHITEHORSE YT

056572.100E
-lunch-harry
Kennedy and
Jerry Jarrow

CARD *****9594
CARD NO. VISA
DATE 12/11/03
TIME 12:02:40
RECEIPT NUMBER
CASH 90-001-EB3-062-0

PURCHASE
TOTAL

\$19.91

VISA
A0000000031010
0BB1A41FCEB7E240
0000008000-EB00
6E62FC1F2CE41D20
0000008000-FB00

APPROVED

AUTH# 072288 11-027
THANK YOU

CARDHOLDER COPY

IMPORTANT - RETAIN THIS
COPY FOR YOUR RECORDS

RECEIPT
GST NO. R122556194

EXIT No. A13
IN: 11/02/13 08:50
OUT: 11/05/13 01:02
DURATION: 2 16: 12
PAID: \$ 75.60
(GST INCLUDED)
VISA
451607XXXXX9594
REF. 76
THANK YOU FOR
YOUR VISIT

056572.100E
Parking at
airport

Calgary International Airport Parking

Project: 056572

INVOICE

Date: January 22, 2014

Yukon Electrical Company Limited
Attn: Mr. Jerry Janow, Manager, Regulatory-Special Projects
17th Floor
10035 - 105 Street
Edmonton, AB T5J 2V6

GANNETT FLEMING CANADA ULC VALUATION AND RATE DIVISION

SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send ACH payments to:

Bank: 003 Transit: 06722

Acct No: 1010164

Acct Name: Gannett Fleming Canada ULC

Invoice: 056572*1312633

Send check payments to:

Gannett Fleming Canada ULC
PO Box 9785, STN A
Toronto, ON M5W 1R6



Invoice Period: November 30, 2013 through December 27, 2013

Depreciation Consulting Services

Summary of Current Charges

Phase 100L	- DEPRECIATION STUDY - LABOR	\$	2,340.00
	Total Charges		\$ 2,340.00
	CAN GST (85166 5885RT0001) 5% x \$2,340.00		117.00
	Amount Due		\$ 2,457.00

Total Due This Invoice \$2,457.00
(INVOICE IS STATED IN CANADIAN DOLLARS)

IV TO BE DONE TO MOVE 546005 TO 547102 (CONTRACT SER) 4T50000

① ① DR 005. 72100. 547102. 50001. 000. 4T571
② CR 005. 72100. 546005. 50000. 000. 4T571

② DR. 005 00000. 19414R. 50000. 000. 00000
CR. 005 00000. 41912R. 50001. 000. 00000

Supplier No.:	103516
Contract No.:	ULC140128
LEFT Trk No.:	

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: January 22, 2014

Invoice No: 056572*1312633

Project: 056572 Yukon Electrical Company Limited

Phase 100L -- Depreciation Study - Labor

Labor Costs

Labor Classification

Larry E. Kennedy

Hours

9.00

Rate

260.00

Amount

2,340.00

Total Labor Costs

\$ 2,340.00

Total Phase -- 100L

\$ 2,340.00

YUKON ELECTRICAL COMPANY LIMITED
GANNETT FLEMING CANADA ULC INVOICE NO. 056572*1312633 DATED JANUARY 22, 2014

BREAKDOWN OF LABOR CHARGES - NOVEMBER 30 THRU DECEMBER 27, 2013

<u>Date</u>	<u>Person</u>	<u>Description of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/5/2013	Larry Kennedy	Review of Intervener Argument	3.00	\$260.00	\$780.00
12/6/2013	Larry Kennedy	Summary of points for YECL Reply	2.00	\$260.00	\$520.00
		Argument			
12/9/2013	Larry Kennedy	Summary of points for YECL Reply	2.00	\$260.00	\$520.00
		Argument			
12/11/2013	Larry Kennedy	Completion of Reply Argument	2.00	\$260.00	\$520.00
		comments			
		Subtotal	<u>9.00</u>		<u>\$2,340.00</u>
		Total Invoice Labor Charges			<u><u>\$2,340.00</u></u>

YECL 2013-2015 GRA Cost Claim
ATCO Electric Expenses Summary

Accommodations - GRA Hearing

Invoice Number	Invoice Date	Vendor	Description	Amount
1122	November 8, 2013	Edgewater Hotel	GRA Hearing - Ken Koenig - 5 Nights	630.00

Taxi - GRA Hearing

Invoice Number	Invoice Date	Vendor	Description	Amount
Yellow Cab Receipt	November 8, 2013	Yellow Cab	Tax Receipt Edmonton Airport - Ken Koenig	56.19

Total Costs

686.19

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

KOENIG KEN
55 LANGHOLM DR.

ST ALBERT, ALBERTA
T8N4N9
YUKON ELECTRICAL

Room # 124 Invoice # 1123
Arrive 11/02/13 Depart 11/08/13

Date	Clerk	Department	Description	Reference	Amount
11/02/13	BRB	2-Accommodat			126.00
~~11/03/13~~	VIV	2-Accommodat			126.00
11/04/13	DEA	2-Accommodat			126.00
11/05/13	DEA	2-Accommodat			126.00
11/06/13	DEA	2-Accommodat			126.00
11/07/13	DEA	2-Accommodat			126.00
11/08/13	DAB	93-MasterCard	Payment - Thank You		-793.80
			GST On Accommodatio		37.80
			Tax Reg. # 840910947RT004		

5 days x 126 = 630

Balance: 0.00

YecL 2013-2015 GRA
Hearing
Whitehorse, YK.
Nov 4-7/13

YELLOW TAXI
10135 31 AVENUE NW
EDMONTON AB T6H-1C2
780-462-3456

Term Id: 4502412478251
Item #: 0490
M/C PURCHASE
Op Id: 212641
Card #: XXXXXXXXXX6399

APPROVED

AMOUNT CAD\$59.00
TIP CAD\$5.90

TOTAL CAD\$64.90

Ref. #: S
Auth. #: 1708:2
BOOK ON LINE AT EDMTAXI.COM
THANK YOU FOR BEING OUR GUEST

CSI 1004030/0

Date: 2013/11/08 Time: 15:08:12
Response: AUTH 170812

CUSTOMER COPY

Cab fee
without GST $\$59 / 1.05 = \$56.19$

Tim Hortons

2101B 2nd Avenue
1428

1 Sge - Brek Sand	\$3.29
1 Eng Mut /Brek	\$0.00
1 Large Tea	\$1.68
1 Double Double	\$0.00

Subtotal:	\$5.17
TAX:	\$0.26
Total:	\$5.43
Master Card:	\$5.43
Change Due:	\$0.00

Order #: 141
Take Out

Cashier: 100 Cashier
Tue Nov 5, 2013 07:22:34
Receipt #: 10851051

MASTER CARD	XXXXXXXXXX6399
Card Entry: SWIPE	Sequence 000010
Trans Type: Purchase	\$5.43
Term #:	201
Auth #: 102234	APPROVED

x: _____
Cardholder will pay to the issuer of
the charge card presented herein within
the amount stated hereon in accordance
with the issuer's agreement with the cardholder.

Merchant Copy

REPRINT RECEIPT

YECL 2013-2015 GRA Cost Claim

Yukon Electrical Expenses Summary

Printing Costs (Receipts not provided as per YUB Scale of Costs, but are available on request)

Invoice Number	Invoice Date	Vendor	Description	Amount
00346707	May 23, 2013	Office Supply Centre Ltd.	GRA Binder Printing	324.20
00347052	June 5, 2013	Office Supply Centre Ltd.	GRA Binder Printing	64.84
00351078	November 1, 2013	Office Supply Centre Ltd.	GRA Binder Printing	89.80
00347506	June 19, 2013	Office Supply Centre Ltd.	GRA Binder Printing	64.84
00350976	October 30, 2013	Office Supply Centre Ltd.	IR Response Binders	104.75
13001060	May 24, 2013	The UPS Store	GRA Binder Printing	1,270.00
13002185	June 20, 2013	The UPS Store	GRA Binder Printing	260.14
13001622	June 6, 2013	The UPS Store	GRA Binder Printing	260.14
13005469	September 10, 2013	The UPS Store	IR Response Binders	556.60
13007467	October 30, 2013	The UPS Store	IR Response Binders	218.03
13007544	November 1, 2013	The UPS Store	GRA Binder Printing	84.15
13007706	November 6, 2013	The UPS Store	Undertaking Photocopying	79.62
Totals				3,377.11

Advertisements

Invoice Number	Invoice Date	Vendor	Description	Amount
5114	June 12, 2013	The Whitehorse Star	GRA and Hearing Notice	520.34
33689	June 14, 2013	The Yukon News	GRA and Hearing Notice	998.40
Totals				1,518.74

Accommodations - GRA Hearing

Invoice Number	Invoice Date	Vendor	Description	Amount
1120-2	November 8, 2013	Edgewater Hotel	GRA Hearing - Keryn Lyster - 5 Nights (1)	630.00
1122	November 8, 2013	Edgewater Hotel	GRA Hearing - James Grattan - 5 Nights	630.00
1124	November 4, 2013	Edgewater Hotel	GRA Hearing - Jerry Janow - 2 Nights	252.00
Totals				1,512.00

Meals - GRA Hearing

Meals at Gov't of Yukon Rates

Ken Koenig	4 days (Nov 4 - Nov 7, 2014)	102.70/day	410.80
Keryn Lyster (1)	4 days (Nov 4 - Nov 7, 2014)	102.70/day	410.80
Jerry Janow	1 day (Nov 4, 2014)	102.70/day	102.70
James Grattan	4 days (Nov 4 - Nov 7, 2014)	102.70/day	410.80
Larry Kennedy	1 day (Nov 4, 2014)	102.70/day	102.70
Allison Sears	4 days (Nov 4 - Nov 7, 2014)	102.70/day	410.80
Totals			1,848.60

Travel Costs - GRA Hearing

Invoice Number	Invoice Date	Vendor	Description	Amount
11558151	October 25, 2013	Maritime Travel	Ken Koenig Flight for Hearing	1,274.36
11558150	October 25, 2013	Maritime Travel	Keryn Lyster Flight for Hearing (1)	630.24
11558149	October 25, 2013	Maritime Travel	James Grattan Flight for Hearing	923.36
0142127242595	October 31, 2013	Air Canada	Jerry Janow Flight for Hearing	701.84
Totals				3,529.80

Total Costs

11,786.25

Notes:

- (1) Manager, Financial Reporting & Accounting, North of 60 attended hearing to support the panel and prepared responses to undertakings.

6

PUBLISHED MONDAY THROUGH FRIDAY

(1977) LIMITED

2149 - 2nd AVE., WHITEHORSE, YUKON Y1A 1C5
G.S.T. Reg. No. R105259840

DATE	20	ACCT #	3630
NAME	Yukon Electrical Company Ltd		
ADDRESS	100-1100-15 Ave		
PHONE	448-7711		
QUANTITY	DESCRIPTION	AMOUNT	
	Yukon Utilities Board		
	Notice of Application	\$ 388.32	
	4 Hearing 4x6	-332	
		260.17	
		V 2	
		520.34	
	RECEIVED		
RECEIVED IN GOOD ORDER BY		TAX	56 0.2
114x2		TOTAL	546.36
CASH	CARD	CREDIT	PAID OUT

"ILLEGITIMUS NON CARBORUNDUM"

YUKON UTILITIES BOARD NOTICE OF APPLICATION AND HEARING

Hearing

Time: 9:00 a.m.
Date: November 4-6, 2013 (tentative)
Location: To be determined
Whitehorse, Yukon

Summary of Application

The Yukon Electrical Company Limited (YECL) has filed an application with the Yukon Utilities Board (Board) for approval of its proposed revenue requirements for the years 2013 to 2015 inclusive (Application). YECL is a distributor (with some generation) of electrical energy in the Yukon and provides electrical service directly to more than 16,700 retail customers in 19 communities from south of the Yukon border to north of the Arctic circle.

Such scenes prompted the European Parliament on Wednesday to condemn the heavy-handed response by Turkish police and sparked a heated riposte from Erdogan.

A May 31 police raid to clear out the park ignited demonstrations that morphed into broader protests against what many say is the prime minister's increasingly authoritarian style of government. Five people – four demonstrators and a police officer – were killed in the protests that spread to dozens of other cities.

The protests have centred lately on three cities: Istanbul, Izmir on the Aegean Sea coast, and Ankara, the capital.

Erdogan's opponents, including

Kenya, Somalia in dispute over port city; 10 dead in violence

THE ASSOCIATED PRESS

MOGADISHU, Somalia — The al-Qaida-linked militants in Somalia who once controlled the southern port city of Kismayo are gone, but now a fight for control of the city has broken out.

At the heart of the divide is Kenya's desire for a friendly buffer zone near its border with Somalia, one of the main reasons Kenya sent troops to

Hearing

Pending Ministerial approval, an oral public hearing of the Application is tentatively scheduled to commence at 9:00 a.m. on Monday, November 4, 2013, at a location to be determined in Whitehorse, Yukon. The oral hearing is tentatively scheduled for three days.

Schedule of Proceedings

The Board has established the following schedule for this proceeding:

Action	Date (2013)
Register with the Board and make comments on the interim rate application	June 20
Information Requests to YECL	July 18

passed new restrictions on alcohol and attempted but dropped a plan to limit women's access to abortion.

Mobilizing instruments of democracy and the state – the courts, and a referendum – could shield the prime

Public Inspection of the Application

The Application and supporting documents are available for inspection at the following locations:

Yukon Electrical Company Limited
100-1100 1st Avenue
Whitehorse, Yukon

Or by request to Cynthia Malchow,
Executive Assistant, YECL

(867) 633-7002; email: cynthia.malchow@atco.com
A copy of the Application and supporting documents are also available for inspection at the office of the Yukon Utilities Board, Unit 19, 1114 1st Avenue, Whitehorse, Yukon.

But it does not speak for all of the hundreds camping in the park. Many say they have no affiliation to any group or party.

Tayfun Kahraman, one of the Tak-sim Solidarity members who attended

Police statement will violate officer's right Taser perjury trial

THE CANADIAN PRESS

VANCOUVER — The 1a Erdogan has reiterated his support for Turkey's secular democracy in the face of the accusations of authoritarianism – and sat in front of a portrait of Ataturk during the overnight talks at his residence in Ankara.

Iranian and is trying to force his religious views on all Turks. Erdogan insists the protests are being organized by extremists and terrorists and end immediately.

Activists say 5,000 people been injured or seriously affected the tear gas and four people have died in the protests.

Today, thousands of Turkish lawyers took to the streets, shouting on the alleged rough treatment their colleagues by police.

YUKON UTILITIES BOARD NOTICE OF APPLICATION AND HEARING

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Information Responses from YECL	August 8
Intervener Evidence	August 22
Information Requests to Interveners	September 5
Information Responses from Interveners	September 19
YECL Rebuttal Evidence	

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A copy of the Application and supporting documents are provided on YECL's web site:
<http://www.yukon-electrical.com/>

Clarification and Board Contact

YUKON NEWS

Published by Media North Limited
211 Wood Street, Whitehorse, Yukon Y1A 2E4
Tel (867) 667-6285 • Fax (867) 668-3755
accounts@yukon-news.com

Date: June 14/13

Yukon Electrical
100 - 1100 - 1st Ave.
White, B.T. 4H 374

Advertising

Display ☒

Legal ☐

☐

Invoice 33689

G.S.T. Registration Number 12164 6814

June 12/13 'Notice of Application'

2 cd x 195pi x 1.28

499.20

June 14/13

499.20

RECEIVED

998.40

Supplier No.: 6039

Batch Name: PPC130619-01

FT Trk No.: _____

G.S.T.

49.92

Total

1048.32

YUKON UTILITIES BOARD NOTICE OF APPLICATION AND HEARING

Hearing

Time: 9:00 a.m.

Date: November 4-6, 2013 (tentative)

**Location: To be determined
Whitehorse, Yukon**

Summary of Application

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YECL is seeking approval of revenue requirements of \$54,956,000 for 2013, \$58,707,000 for 2014 and \$61,187,000 for 2015.

In addition, the application addresses among other things, the following matters:

- Approval for the continued use of deferral accounts as listed in the application;
- Approval to discontinue purchasing third party distribution line (property) insurance after July 1, 2014;
- Approval for updated depreciation parameters;
- Five-Year Yukon Demand Side Management Plan; and
- International Financial Reporting Standards Changes

YECL is also requesting approval of interim refundable rate riders effective July 1, 2013.

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YUKON UTILITIES BOARD NOTICE OF APPLICATION AND HEARING

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

LYSTER KERYN

YUKON ELECTRICAL

Room # 204 Invoice # 1120-2
Arrive 10/30/13 Depart 11/08/13

Date	Clerk	Department	Description	Reference	Amount
=====					
2-ROM AND TAX					
10/30/13	DEA	2-Accommodat			162.00
10/31/13	DEA	2-Accommodat			162.00
11/01/13	DEA	2-Accommodat			162.00
11/02/13	BRB	2-Accommodat			162.00
11/03/13	VIV	2-Accommodat			162.00
11/04/13	DEA	2-Accommodat			162.00
11/05/13	DEA	2-Accommodat			162.00
11/06/13	DEA	2-Accommodat			162.00
11/07/13	DEA	2-Accommodat			162.00
11/08/13	DEA	1-Billing	TO A/R	-1530.90	162.00
GST On Accommodatio					72.90
Tax Reg. # 840910947RT004					

~~5 x 126 = 630.00~~
5 x 126 = 630.00

9151
CML 12/11/13-1

=====

Balance: 1530.90

Bill: YUKON ELECTRICAL

100-1100 1ST AVENUE
WHITEHORSE, YT Y1A 3T4
Att:

2

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

GRATTAN JAMES

YUKON ELECTRICAL

Room # 7 Invoice # 1122
Arrive 11/02/13 Depart 11/08/13

Date	Clerk	Department	Description	Reference	Amount
11/02/13	BRB	2-Accommodat			126.00
11/03/13	VIV	2-Accommodat			126.00
11/04/13	DEA	2-Accommodat			126.00
11/05/13	DEA	2-Accommodat			126.00
11/06/13	DEA	2-Accommodat			126.00
11/07/13	DEA	2-Accommodat			126.00
11/08/13	DAB	93-MasterCard	Payment - Thank You		-793.80
			GST On Accommodatio		37.80

Tax Reg. # 840910947RT004

5 days

Balance: 0.00

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

JANOW JERRY

YUKON ELECTRICAL

Room # 8 Invoice # 1124
Arrive 11/02/13 Depart 11/04/13

Date	Clerk	Department	Description	Reference	Amount
11/02/13	BRB	2-Accommodat			126.00
11/03/13	HEH	6-Edge Grill	breakfast GST 0.00		22.43
11/03/13	VIV	2-Accommodat			126.00
11/04/13	HEH	93-MasterCard	thank you		-287.03
				GST On Accommodatio	12.60
				Tax Reg. # 840910947RT004	

2x 126 = 252.00

Balance: 0.00

Bill: YUKON ELECTRICAL

100-1100 1ST AVENUE
WHITEHORSE, YT Y1A 3T4
Att:

1 / 1

:86766883014

6686692

21-05-14:13:40 :Edgewater

MEALS AND INCIDENTAL EXPENSES FOR EMPLOYEES ON TRAVEL STATUS

Rates Effective April 1, 2013

The amount claimed up to a maximum of:

	Breakfast	Lunch	Dinner	Incidentals	Full Day
Yukon	\$15.85 Cdn	\$19.15 Cdn	\$50.40 Cdn	\$17.30 Cdn	\$102.70 Cdn
NWT	\$21.70 Cdn	\$22.30 Cdn	\$52.20 Cdn	\$17.30 Cdn	\$113.50 Cdn
Nunavut	\$21.10 Cdn	\$29.85 Cdn	\$70.30 Cdn	\$17.30 Cdn	\$138.55 Cdn
Rest of Canada	\$15.65 Cdn	\$15.15 Cdn	\$41.75 Cdn	\$17.30 Cdn	\$89.85 Cdn
Alaska	\$15.85 US\$	\$19.15 US\$	\$50.40 US\$	\$17.30 US\$	\$102.70 US\$
Rest of USA	\$15.65 US\$	\$15.15 US\$	\$41.75 US\$	\$17.30 US\$	\$89.85 US\$
Outside Canada & USA	Refer to Government of Canada Website http://www.njc-cnm.gc.ca/directive/app_d.php?land=eng				

Private Accommodation

\$50.00 per night

Distance Allowance for Private Vehicle

61 cents per kilometer

Minimum daily rate for mileage for \$2.35

Child Care Reimbursements

Actual & reasonable expenses up to a maximum of \$26.00 per day/per child

Maritime Travel

We Know Travel Best.

MARITIME TRAVEL
904-10080 JASPER AVE
EDMONTON, AB T5J 1V9
(780) 442-1700 1 (866) 542-1700
www.maritimetravel.ca

Click here to send your itinerary to Triplt

For more information on Triplt visit <http://www.triplt.com/>

Travel Arranger: CYNTHIA MALCHOW

YUKON ELECTRICAL
100 1100 1ST AVE
WHITEHORSE YT
Y1A 3T4



\$100 off

or 15,000 Hudson's Bay
Rewards Points per couple.

*Conditions apply. More information at www.maritimetravel.ca

PLUS
two free
drawstring
knapsacks



Account # 01116043
Date 25 Oct 2013
Counsellor CHRISTINE NEIMAN
Our ref # TQ156S
Invoice # 11558151

For:
KOENIG/KENNETH MR

This is your Itinerary and Invoice. For airline tickets, this is your eticket.

Airline	Flight #	Origin	Destination	Depart Date	Depart Time	Arrival Date	Arrival Time	Cabin Class	Flying Time	Seats
Air Canada Embraer 190	239	Edmonton Intl Arpt (Edmonton, AB)	Vancouver Intl Arpt (Vancouver, BC) Terminal M	Sat Nov 2	10:10 AM	Sat Nov 2	10:52 AM	Q-Flex fare	1:42	28D
Air Canada Embraer 190	289	Vancouver Intl Arpt (Vancouver, BC) Terminal M	Whitehorse Arpt (Whitehorse, YT)	Sat Nov 2	12:30 PM	Sat Nov 2	2:57 PM	Q-Flex fare	2:27	22C
Air North Charter and Training Ltd	507	Whitehorse Arpt (Whitehorse, YT)	Edmonton Intl Arpt (Edmonton, AB)	Fri Nov 8	9:00 AM	Fri Nov 8	1:55 PM	Y-Economy	N/A	Check In

Company	Reference Locator
Air Canada	MDKCJA - Web Check In
Air North Charter and Training Ltd	00811979

-THANK YOU FOR BOOKING WITH MARITIME TRAVEL

AIR CANADA AIRFARE - TKT 0143971735657	\$864.00
TAX ON AIRFARE INCLUDES 45.16 GST	
TAX ON AIRFARE INCLUDES 39.24 OTHER	
TAX ON AIRFARE TOTAL	\$84.40
AIR NORTH WEB AIRFARE-REF 00811979	\$310.00
TAX ON AIRFARE INCLUDES 17.31 GST	\$0.00
TAX ON AIRFARE TOTAL	\$53.43
MARTVL NON-REFUNDABLE TRANSACTION FEE	\$25.00
TAX ON FEE (R103524823)	\$1.25
TOTAL DUE CAD	\$1,338.08

PYMT BY CA XXXX3989	(\$948.40)
PYMT BY CA XXXXXX3989	(\$363.43)
PYMT BY CA XXXX433989	(\$26.25)
TOTAL PAID CAD	(\$1,338.08)

BALANCE CAD	\$0.00
--------------------	---------------

1,338.08
 GST 45.16
 17.31
 1.25

 1,274.36

Checked Baggage Allowance (Air Canada). Includes Tango, Tango Plus, Latitude:

(Max weight per bag 23kg (50lb). Max dimensions 158cm (62in).

For Emergency Travel Service -

In Canada and USA - Please call 902-423-3806 or 1-888-551-1181

Outside Canada - Please call 902-423-3806 direct or through your Canada Direct operator. Canada Direct access numbers can be found at www.infocanadadirect.com

For all domestic destinations passengers will be allowed one free checked bag.

Effective January 19, 2011 customers who travel on Domestic, Caribbean, Costa Rican, and Mexican flights will be charged \$20 for their 2nd checked bag.

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http://www.aircanada.com/en/travelinfo/airport/baggage/index.html?src=hp_q1

Baggage fees may apply. Baggage allowances and baggage restrictions, including carry-on, vary from airline to airline. We recommend you check with your airline prior to departure for their most current baggage allowances and baggage restrictions.

ETravel Advisories http://www.voyage.gc.ca/countries_pays/menu-eng.asp

Your Maritime Travel charges will show on your credit card statement similar to MT 11557298-971735657

MT = Maritime Travel

11557298 = invoice #

971735657 = ticket #

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This receipt may be required at check in and must be presented to customs and immigration if requested. Carriage and other services provided by the carrier are subject to condition of carriage which are hereby incorporated by reference. These conditions may be obtained from the issuing carrier.

NOTICE

If the passenger's journey involves an ultimate destination or stop in a country other than the country of the departure the Warsaw convention may be applicable and the convention governs and in most cases limits the liability of carriers for death or personal injury and in respect of loss of or damage to baggage.

Passengers departing Canada should be aware that liquids, gels and aerosols in containers with a capacity of 100 ml / 100 grams (3.4 oz.) or less are permitted through pre-board security screening as long as they fit comfortably in one (1) clear, closed and re-sealable plastic bag with a capacity of no more than 1 litre (1 quart). Please note that bags stretched beyond their capacity are not permitted. Limit one bag per person

Online Check-in – Many airlines offer online check-in, most within 24 hours of departure. We recommend you check-in online before you go to the airport.

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HST/GST #: 10352 4823

QST #: 1148887525

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www.maritimetravel.ca

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drawstring
knapsacks



Account # 01116043
Date 25 Oct 2013
Counsellor CHRISTINE NEIMAN
Our ref # PQ1ZQQ
Invoice # 11558150

Travel Arranger: CYNTHIA MALCHOW

YUKON ELECTRICAL
100 1100 1ST AVE
WHITEHORSE YT
Y1A 3T4

For:
LYSTER/KERYN MS

This is your Itinerary and Invoice. For airline tickets, this is your eticket.

Airline	Flight #	Origin	Destination	Depart Date	Depart Time	Arrival Date	Arrival Time	Cabin Class	Flying Time	Seats
Air North Charter and Training Ltd	508	Edmonton Intl Arpt (Edmonton, AB)	Whitehorse Arpt (Whitehorse, YT)	Wed Oct 30	2:35 PM	Wed Oct 30	4:00 PM	A-First	N/A	Check In

AIR NORTH CONFIRMATION: 00803859

Air North Charter and Training Ltd	507	Whitehorse Arpt (Whitehorse, YT)	Edmonton Intl Arpt (Edmonton, AB)	Fri Nov 8	9:00 AM	Fri Nov 8	1:55 PM	Y-Economy	N/A	Check In
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AIR NORTH CONFIRMATION: 00811977

Company	Reference Locator
Air North Charter and Training Ltd	00811977

-THANK YOU FOR BOOKING WITH MARITIME TRAVEL

AIR CANADA AIRFARE - TKT 0143971735659	\$252.00
TAX ON AIRFARE INCLUDES 12.96 GST	
TAX ON AIRFARE INCLUDES 7.12 OTHER	
TAX ON AIRFARE TOTAL	\$20.08
AIR NORTH WEB AIRFARE-REF 00811977	\$310.00
TAX ON AIRFARE INCLUDES 17.31 GST	\$0.00
TAX ON AIRFARE TOTAL	\$53.43
MARTVL NON-REFUNDABLE TRANSACTION FEE	\$25.00
TAX ON FEE (R103524823)	\$1.25
TOTAL DUE CAD	\$661.76

PYMT BY CA XXXX3989	(\$272.08)
PYMT BY CA XXXXXX3989	(\$363.43)
PYMT BY CA XXXX433989	(\$26.25)
TOTAL PAID CAD	(\$661.76)

BALANCE CAD

\$0.00

661.76
GST 12.96
17.31
1.25

630.24

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ETravel Advisories http://www.voyage.gc.ca/countries_pays/menu-eng.asp

Your Maritime Travel charges will show on your credit card statement similar to MT 11557300-971735659

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11557300 = invoice #

971735659 = ticket #

...AIR NORTH CONFIRMATION -00803859

...AIR NORTH CONFIRMATION -00811977

...GOVT ISSUED PHOTO ID REQUIRED FOR CHECK-IN

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(780) 442-1700 1 (866) 542-1700
www.maritimetravel.ca

Account # 01116043
Date 25 Oct 2013
Counsellor CHRISTINE NEIMAN
Our ref # PVWB2W
Invoice # 11558149

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For more information on Triplt visit <http://www.tripit.com/>

Travel Arranger: CYNTHIA MALCHOW
YUKON ELECTRICAL
100 1100 1ST AVE
WHITEHORSE YT
Y1A 3T4

For:
GRATTAN/JAMES MR

This is your Itinerary and Invoice. For airline tickets, this is your eticket.

Airline	Flight #	Origin	Destination	Depart Date	Depart Time	Arrival Date	Arrival Time	Cabin Class	Flying Time	Seats
Air Canada Embraer 190	239	Edmonton Intl Arpt (Edmonton, AB)	Vancouver Intl Arpt (Vancouver, BC) Terminal M	Sat Nov 2	10:10 AM	Sat Nov 2	10:52 AM	V-Flex fare	1:42	29D
Air Canada Embraer 190	289	Vancouver Intl Arpt (Vancouver, BC) Terminal M	Whitehorse Arpt (Whitehorse, YT)	Sat Nov 2	12:30 PM	Sat Nov 2	2:57 PM	S-Flex fare	2:27	22D
Air North Charter and Training Ltd	507	Whitehorse Arpt (Whitehorse, YT)	Edmonton Intl Arpt (Edmonton, AB)	Fri Nov 8	9:00 AM	Fri Nov 8	1:55 PM	Y-Economy	N/A	Check In

Company	Reference Locator
Air Canada	KVHNFA - Web Check In
Air North Charter and Training Ltd	00811976

-THANK YOU FOR BOOKING WITH MARITIME TRAVEL

AIR CANADA AIRFARE - TKT 0143971735658	\$513.00
TAX ON AIRFARE INCLUDES 27.61 GST	
TAX ON AIRFARE INCLUDES 39.24 OTHER	
TAX ON AIRFARE TOTAL	\$66.85
AIR NORTH WEB AIRFARE-REF 00811976	\$310.00
TAX ON AIRFARE INCLUDES 17.31 GST	\$0.00
TAX ON AIRFARE TOTAL	\$53.43
MARTVL NON-REFUNDABLE TRANSACTION FEE	\$25.00
TAX ON FEE (R103524823)	\$1.25
TOTAL DUE CAD	\$969.53
PYMT BY CA XXXX3989	(\$579.85)
PYMT BY CA XXXXXX3989	(\$363.43)
PYMT BY CA XXXX433989	(\$26.25)
TOTAL PAID CAD	(\$969.53)
BALANCE CAD	\$0.00

969.53
GST <27.61>
<17.31>
<1.25>

923.36

Checked Baggage Allowance (Air Canada). Includes Tango, Tango Plus, Latitude:
(Max weight per bag 23kg (50lb). Max dimensions 158cm (62in).

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971614399 = ticket #

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...AIR NORTH CONFIRMATION -00811976

...GOVT ISSUED PHOTO ID REQUIRED FOR CHECK-IN

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Itinerary / Receipt

Your booking is confirmed. Thank you for choosing Air Canada.

Please bring your itinerary-receipt to the airport.

Main Contact Information

Booking reference: MDPNRI

Name: Mr Geraldwilliam Janow
E-mail CNEIMAN@MARITIMETRAVEL.CA
Form of payment: MISC/736.93

736.93
 GST (35.09)
 701.84

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Air Canada Flight Information
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Flight Itinerary

Flight	From	To	Aircraft	Booking class	Status
AC239	Edmonton International (YEG)	Vancouver (YVR)	E90	Q	Confirmed
	Sat 02-Nov 2013 10:10	Sat 02-Nov 2013 10:52 - TERMINAL M -MAIN			
Seat number(s) requested: 30D					
AC289	Vancouver (YVR)	Whitehorse (YXY)	E90	Q	Confirmed
	Sat 02-Nov 2013 12:30 - TERMINAL M -MAIN	Sat 02-Nov 2013 14:57			
Seat number(s) requested: 23C					
AC248	Vancouver (YVR)	Edmonton International (YEG)	320	S	Confirmed
	Tue 05-Nov 2013 21:05 - TERMINAL M -MAIN	Tue 05-Nov 2013 23:35			
Seat number(s) requested: 19D					

Passenger Information

Passenger 1
 Name: **Mr Geraldwilliam Janow** Ticket number: **014 2127 242595**
 Frequent Flyer Pgm: Program number:

Purchase Summary

Passenger: 1 Ticket number 014 2127 242595

Date of issue 31-Oct 2013
Fare Amount in Canadian dollars: 642.60
(including navigational & other charges)
Taxes, Fees & Charges
 Combined Taxes *see fare calculation below (XT) PD
Total Fare in : No Additional collection

Ticket particularities:
 AC ONLY/NONREF/CHGFEE
 ATCO ACJV
 NAME CORR

*Fare calculation:

02NOV13YEA AC X/YVR AC YXY Q3.00Q15.00 414.00/-YVR AC YEA
 Q15.00Q3.00 192.60CAD642.60 END ROE1.00 PD14.24CA35.09XG
 45.00SQ

Canadian tax registration numbers:

XG Canada Goods and Service Tax (GST) #10009-2287
 RC Canada Harmonized Sales Tax (HST) #10009-2287
 XQ Quebec Sales Tax (QST) #1000-043-172

Fare Rules Summary

- Voluntary changes to your itinerary may require the payment of additional fees and fare upgrades.
- If you are travelling on a non-refundable ticket, Air Canada will be unable to make exceptions in the event of an unexpected trip cancellation or medical emergency. We recommend the purchase of travel insurance.
- Tickets are non transferable and name changes are not permitted.
- Advance seat assignments are not guaranteed and may be changed without notice. If your pre-assigned seat is unavailable, we will try to accomodate you in a comparable seat in the same class of service and will refund any applicable refundable fees.
- Please read important information and notices regarding Air Canada's [general conditions of carriage](#).

Important Information & Conditions

Please review this itinerary/receipt and should you have any questions, please call 1-888-247-2262 within 24 hours of receipt.

Before You Go: A 'To-Do' List

All passengers are advised to view the [Travel Documentation](#) and [US Secure Flight Program](#) for important information on documents and identification required for travel.

Travel Insurance

Canadian Residents - RBC Travel Insurance Company offers Canadian travellers an easy way to purchase travel insurance. Whether you're traveling by yourself or with your family, it's important to get protection against the high cost of medical expenses, trip cancellation or other unforeseen circumstances. Residents of Canada can purchase travel insurance from RBC Travel Insurance