



**YUKON ENERGY
CORPORATION**
P.O. Box 5920
WHITEHORSE
YUKON Y1A 6S7
(867) 393-5300

June 1, 2018

Mr. Robert Laking, Chair
Yukon Utilities Board
Box 31728
Whitehorse, YT Y1A 6L3

Dear Mr. Laking:

Re: An Application by Yukon Energy Corporation (“YEC”) regarding the Energy Reconciliation Adjustment (“ERA”) - Part 1 Application Costs

Yukon Energy is seeking approval of costs incurred in relation to the above noted ERA Proceeding.

Attached please find Yukon Energy’s filing and supporting information for costs related to the ERA Part 1 proceeding, including the following material (**Attachment A**):

- An Affidavit of Fees and Disbursements (Form 4);
- A Summary of Total Costs Claimed (Form 1);
- A Summary of Professional Fees Claimed (Form 2); and
- A Summary of Disbursements Claimed (Form 3).

Also attached is relevant supporting documentation for the above-noted costs incurred, including summary tables, invoices, receipts and timesheets (**Attachment B**), and documentation to support the professional experience of consultants retained by YEC to provide assistance in this matter (**Attachment C**). This includes confirmation of retainer for legal counsel and consultants retained by Yukon Energy to provide assistance in this matter.

The total claimed amount included in Form 1 of Attachment A is \$73,969.22, including \$2,414.0 for legal fees, \$71,555.22 for consultant fees and disbursements. The amounts awarded for this Application will be included in the Hearing Cost Reserve Account and addressed at the time of the next General Rate Application.

The claimed amount includes costs incurred related to the following key activities:

- Preparation of the December 6, 2017 ERA Two Part Application to the YUB (including costs incurred to prepare, draft, review and file the final Application document);
- Preparation of responses to Information Requests in February 2018 (including costs incurred to prepare, draft, review, and file the final consolidation of responses to information requests); and
- Preparation of Argument and Reply filed in March 2018.

A more detailed summary and explanation of costs incurred is provided below.

Summary of Applicant Costs

Applicants have a separate and distinct role from intervenors in the public review process and separate types of activities, requirements and costs must be incurred by Applicants that are not incurred by intervenors, specifically:

- Applicant costs are effectively incurred as a necessary part of its business or operations as a regulated utility;
- Applicants begin to incur costs related to their application prior to a formal process with the YUB commencing, i.e., costs to prepare and file an Application;
- Applicants that require a review or approval by the YUB must engage in the formal review process and cannot realistically limit their level of participation in the process, i.e., applicants must address all issues and questions raised by intervenors and the Board as they arise;
- An applicant must participate actively in the process and typically cannot reasonably coordinate with others to increase efficiency or reduce duplication.

Yukon Energy submits that all costs as applied for are reasonable and necessarily incurred in order to prepare and support its Application. Further detail and justification for professional costs (legal and consulting), as well as disbursements, is provided.

Justification of Applicant Costs

In determining the breakdown between “preparation” and “argument”, Yukon Energy has followed the practice established during past YUB review processes and used the following basic organizational structure:

- **Preparation** covers activities from October 2017 to approximately February 23, 2018. This includes activities related to the preparation of the Application filed on December 6, 2017, and preparation of responses to information requests filed on February 23, 2018, as well as any related follow-up that occurred.
- **Argument and Reply** covers preparation of written argument (filed on March 16, 2018), review of written arguments from intervenors, and preparation of written reply (filed on March 29, 2018).

Summary tables of costs incurred are provided as **Attachment A** and **Attachment B** to this filing.

1. Legal Fees

As in past hearings and regulatory processes, Yukon Energy retained DLA Piper as legal counsel, with P. John Landry and J. Herbert providing the legal services required. A copy of the confirmation of retainer is provided in **Attachment C** to this letter.

Legal counsel provided legal advice as required during the proceeding.

Pursuant to the Scale of Costs and prior Board direction¹, professional fees for legal services included in the Yukon Energy cost award application do not exceed the established \$350/hour limit. The summary of professional fees by activity stages for DLA Piper is as follows:

Phase	Hours	Total fees allowed by Scale of Costs (\$Can)
Preparation	6.80	2,380
DLA Piper Fee Total	6.80	2,380

2. Consultant Fees

InterGroup Consultants Ltd.

Yukon Energy retained InterGroup Consultants Ltd. as primary regulatory consultants to assist with the preparation of the filing and the review process before the Board. A copy of the confirmation of retainer and supporting information is provided in **Attachment C** to this letter.

InterGroup was involved in preparation of the Application and with the drafting, coordination, review and finalization of interrogatory responses, argument and reply. This included the following specific activities:

- **Preparation of the Application**– Including producing preliminary and final drafts of materials, and coordination of materials with Yukon Energy and its legal counsel.
- **Professional services for document production** – Including document review, formatting and production of the final filed Application document.
- **Active participation in the review process before the YUB** – Assistance with the preparation interrogatory responses, including coordination with YEC and legal counsel,

¹ Order 2012-09 on costs noted costs for legal counsel used by the Applicant should be subject to maximum fees based on the number of years of experience pursuant to the Scale of Costs (i.e., \$350/hour for individual with more than 12 years at the bar). Mr. Landry has over 20 years of relevant experience. Mr. Herbert has 19 years of relevant experience.

as well as professional services for production of any documents, and overall process management and progress tracking during the IR preparation period.

- **Argument** - Assistance with drafting, review and finalization of written Argument and written Reply Argument.

InterGroup costs for the above-noted services primarily cover the participation of Cam Osler (Principal and Consultant with over 30 years of experience) and Mona Pollitt-Smith (Principal and Consultant with over 12 years of experience). CV's for the above InterGroup staff are provided in Appendix C.

Other research staff were relied upon to provide research assistance, quality assurance review and technical analysis, as required. Costs also include services provided by Jolene Gordon (Production Coordinator with over 12 years of experience) and other staff related to document review, production and process tracking.

InterGroup's firm hourly rates are set separately for all staff members, and rates for Principals or Consultants do not include costs for clerical, administrative or research staff support as directly provided for any assignment. Firm hourly rates do not vary when overtime is required. All InterGroup regulatory consulting staff billing rates are below the established \$/hour limit based on each individual's years of working experience and consequently no hourly rate adjustment is necessary.

For the purposes of this cost claim filing Yukon Energy has not claimed cost recovery for costs deemed purely administrative in nature (i.e., allocated as secretarial/clerical or related to invoicing and other purely administrative services). However, production services are specific professional services provided to Yukon Energy in relation to major filings and have been separated out from pure administration costs and are included in this cost claim. Professional services for document production are not included in consultant fees².

Document production services are fundamental to the efficient and effective conduct of a hearing process and assist understanding of matters in the proceeding by ensuring a coherent, final document is produced and available to the Board and other parties in the proceeding. Specifically, for IRs, each separate question must be entered into templates by production staff and each response must be tracked, compiled (particularly subparts), formatted, pdf'd, consolidated into one document, produced in appropriate formats and distributed. Further, in recent proceedings intervenors and the Board have requested that where other IRs are referenced, links be included in the consolidated PDF – which is an extra task for these professional service providers.

² This includes production work related to the formatting and production of the Application and production work related to formatting, review and production of a consolidated interrogatories filing document.

The summary of professional fees by activity stages for InterGroup is as follows:

Phase	Hours	Total fees allowed by Scale of Costs (\$Can)
Preparation	317.00	62,975
Argument and Reply	38.75	7,369
InterGroup Fee Total	355.75	70,344

3. Disbursements

Total disbursements claimed are \$1,245.22. The details of the disbursements are provided in Form 3 in **Appendix A**. Cost information on disbursements is provided based on past practice with regard to YEC cost filings.

Further detailed supporting information, including invoices, timesheets and receipts is provided in **Attachment B** to this filing.

Yours truly,



Ed Mollard
Chief Financial Officer

Attachments

ATTACHMENT A

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

Yukon Energy Corporation (YEC) for participation in a proceeding before the

Yukon Utilities Board with respect to the following Application: ERA Proceeding - Part 1 Application

I, Ed Mollard, of the (city/town) of Whitehorse and the Territory/Province of Yukon,

MAKE OATH (OR AFFIRM) AND SAY THAT:

1) I am the CFO of the cost claimant YEC (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 \$ 73,969.22 as a result of its participation in the Proceeding. Additionally, the Claimant incurred GST on the above fees and disbursements in the amount of \$ 0.

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 Whitehorse, in the Province/Territory of Yukon on (date) June 1 2018

Notary Public or Commissioner of Oaths


Kelly Pollard
Expires July 17/22

Signature of Affiant



Yukon Utilities Board

Energy Reconciliation Adjustment (ERA) - Part 1 Application

Summary of Total Costs Claimed

Form 1 Page 1 of 1

Date: June 1, 2018

Firm/Company Name	Total Fees	Total Disbursements	Total Fees & Disbursements
DLA Piper	\$2,380.00	\$34.00	\$2,414.00
InterGroup Consultants	\$70,344.00	\$1,211.22	\$71,555.22
YEC Misc Supplies & Services		\$0.00	\$0.00
TOTAL COSTS CLAIMED	\$72,724.00	\$1,245.22	\$73,969.22

Claimant YUKON ENERGY CORPORATION
 Agent/Representative Ed Mollard, CFO
 Address PO Box 5920, Whitehorse, YT Y1A 6S7
 Phone 393-5338 Fax 393-5323
 E-mail ed.mollard@yec.yk.ca

Applicant(s) _____
 Application(s) No. _____
 Hearing _____

PROFESSIONAL FEES

Energy Reconciliation Adjustment (ERA) - Part 1 Application

CONSULTING FEES

Date: June 1, 2018

PROFESSIONAL FEES										
Years of Experience	Hourly Wage	Preparation		Attendance		Argument, Reply & Follow-up		Total Fees		
		Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	
InterGroup Consultants										
C. Osler	>20	240	171.25	41,100.00	-	-	15.50	3,720.00	186.75	44,820.00
M. Pollitt-Smith	>12	168	109.75	18,438.00	-	-	21.00	3,528.00	130.75	21,966.00
H. Najmidinov	>8	107	24.75	2,648.25	-	-	-	-	24.75	2,648.25
J. Gordon	>12	84	7.25	609.00	-	-	0.50	42.00	7.75	651.00
Admin/Clerical - Production	>1	45	4.00	180.00	-	-	1.75	78.75	5.75	258.75
Total InterGroup Consultants			317.00	62,975.25	-	-	38.75	7,368.75	355.75	70,344.00

LEGAL FEES

PROFESSIONAL FEES										
Years of Experience	Hourly Wage	Preparation		Attendance		Argument & Reply		Total Fees		
		Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	
DLA Piper										
P.J. Landry	>20	\$350.00	2.00	700.00	-	-	-	-	2.00	700.00
J. Herbert	>20	\$350.00	4.80	1,680.00	-	-	-	-	4.80	1,680.00
DLA Piper			6.80	2,380.00	-	-	-	-	6.80	2,380.00

Claimant YUKON ENERGY CORPORATION
 Hearing _____

Applicant(s) _____
 Application(s) No. _____

YUKON UTILITIES BOARD

Summary of Disbursements Claimed

Form 3 - Page 1 of 1

PROFESSIONAL FEES

Date: June 1, 2018

Energy Reconciliation Adjustment (ERA) - Part 1 Application

Disbursements Claimed (exclusive of GST)	DLA Piper	InterGroup Consultants	YEC Supplies & Services	Total Disbursements
Airfare				\$0.00
Accommodation		\$266.40		\$266.40
Meals & incidentals		\$296.57		\$296.57
Mileage				\$0.00
Taxi		\$16.04		\$16.04
Parking				\$0.00
Car Rental				\$0.00
Transcripts				\$0.00
Postage				\$0.00
Courier/delivery				\$0.00
Telephone/long distance/fax	\$0.00	\$29.36		\$29.36
Internal photocopying		\$602.85		\$602.85
External printing				\$0.00
Advertising workshops & hearings				\$0.00
Misc. Supplies & Services	\$34.00			\$34.00
Other				\$0.00
TOTAL DISBURSEMENTS	\$34.00	\$1,211.22	\$0.00	\$1,245.22

Claimant YUKON ENERGY CORPORATION
Hearing _____

ATTACHMENT B

Table B-1: Claimed Consulting and Legal Costs (net YUB allowed rate/hour adjustments)

	Preparation		Argument and Reply		Total Claimed Fees & Disbursements	
	Hours	Claimed in Form 1	Hours	Claimed in Form 1	Hours	Claimed in Form 1
Legal Fees - DLA Piper Professional Fees	6.80	2,380.00			6.80	Form 2 2,380.00
Disbursements		34.00				Form 3 34.00
<i>Telephone</i>		-				-
<i>Misc. Supplies and Services</i>		34.00				34.00
Total	6.80	2,414.00	-	-	6.80	Form 1 2,414.00
Consultant Fees - InterGroup Professional Fees	317.00	62,975.25	38.75	7,368.75	355.75	Form 2 70,344.00
Disbursements		1,127.72		83.50		Form 3 1,211.22
<i>Travel</i>		282.44		-		282.44
<i>Meals & Incidentals</i>		296.57		-		296.57
<i>Telephone and Fax</i>		29.36		-		29.36
<i>Photocopying and Printing</i>		519.35		83.50		602.85
Total	317.00	64,102.97	-	38.75	7,452.25	Form 1 71,555.22

DLA Piper



DLA Piper (Canada) LLP
 Suite 2800, Park Place
 666 Burrard St
 Vancouver BC V6C 2Z7
 www.dlapiper.com
 T 604.687.9444
 F 604.687.1612

EM

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Yukon Energy Corporation
 P.O. Box 5920
 Whitehorse, YT Y1A 5L6 Canada

Attention: Ed Mollard

Our File No: 84813-00171

Yukon Energy Corporation
 Re: DCF ERA Discussions

OK to Pay

Ed Mollard C17054

~~Code to ERA C16039~~

Post Oct 31/17

Date: November 29, 2017
 Invoice Number: 1749226

For Professional Services rendered and disbursements advanced through October 31, 2017.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>
10/02/17	PJL		1.00
10/04/17	PJL		0.50
10/10/17	PJL		0.50
10/19/17	JKH		1.00
10/20/17	JKH		1.00
10/22/17	JKH		1.80
10/23/17	JKH		1.00
Total Taxable Hours:			6.80
Total Taxable Fees:			\$ 2,992.00

DISBURSEMENTS

<u>Description</u>	<u>Amount</u>
Dye & Durham - Agent Fees	34.00
Taxable Disbursements:	\$ 34.00
Total Disbursements:	\$ 34.00
Total Fees, Other Charges & Disbursements:	\$ 3,026.00

BILL SUMMARY



Matter: 84813-00171
Invoice: 1749226
Page: 2

REG # 110 152 824

Our Fees:	\$	2,992.00
Total Disbursements:	\$	34.00
Total GST:	\$	151.30
Total Current Invoice Due:	CAD \$	<u>3,177.30</u>

This is our account.

DLA Piper (Canada) LLP

Per:


P. John Landry

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.

InterGroup Consultants Ltd.

Table B-3: Summary of InterGroup Fees and Disbursement for Preparation by Month

Invoice date	Individual/Expense	Hours	Invoiced Expense	Claimed under Scale of Costs - Form 1	Adjustment or Not Claimed
October 2017	C. Osler	30.00	7,200.00	7,200.00	-
	M. Pollitt-Smith	17.25	2,898.00	2,898.00	-
	H. Najmidinov	2.75	294.25	294.25	-
	Admin/Clerical - Production	0.75	51.00	-	51.00
	Hotel		266.40	266.40	-
	Meals		296.57	296.57	-
	Taxi		16.04	16.04	-
	<i>Subtotal</i>	<i>50.75</i>	<i>11,022.26</i>	<i>10,971.26</i>	<i>51.00</i>
November 2017	C. Osler	100.50	24,120.00	24,120.00	-
	R. Connon	0.25	42.00	-	42.00
	M. Pollitt-Smith	50.75	8,526.00	8,526.00	-
	H. Najmidinov	5.75	615.25	615.25	-
	J. Gordon	2.75	231.00	231.00	-
	Admin/Clerical - Production	0.50	34.00	-	34.00
	Long Distance		29.36	29.36	-
	Photocopying		206.50	206.50	-
	<i>Subtotal</i>	<i>160.50</i>	<i>33,804.11</i>	<i>33,728.11</i>	<i>76.00</i>
December 2017	C. Osler	8.25	1,980.00	1,980.00	-
	R. Connon	0.25	42.00	-	42.00
	M. Pollitt-Smith	7.25	1,218.00	1,218.00	-
	H. Najmidinov	0.50	53.50	53.50	-
	J. Gordon	2.75	231.00	231.00	-
	Admin/Clerical - Production	0.25	17.00	-	17.00
	Photocopying		120.30	120.30	-
	<i>Subtotal</i>	<i>19.25</i>	<i>3,661.80</i>	<i>3,602.80</i>	<i>59.00</i>
February 2018	C. Osler	32.50	7,800.00	7,800.00	-
	M. Pollitt-Smith	34.50	5,796.00	5,796.00	-
	H. Najmidinov	15.75	1,685.25	1,685.25	-
	J. Gordon	1.75	147.00	147.00	-
	Admin/Clerical - Production	4.00	272.00	180.00	92.00
	Photocopying		192.55	192.55	-
	<i>Subtotal</i>	<i>88.50</i>	<i>15,892.80</i>	<i>15,800.80</i>	<i>92.00</i>
		Hours	Invoiced Expense	Claimed under Scale of Costs - Form 1	Adjustment or Not Claimed
	Total	319.00	64,380.97	64,102.97	278.00
	<i>Total Claimed</i>	<i>317.00</i>		<i>64,102.97</i>	
	<i>Total Not Claimed</i>	<i>2.00</i>			<i>278.00</i>
	Professional		63,253.25	62,975.25	278.00
	Travel		282.44	282.44	-
	Meals & Incidentals		296.57	296.57	-
	Telephone and Fax		29.36	29.36	-
	Photocopying and Printing		519.35	519.35	-

Note:

1. Adjustment or Not Claimed column reflects adjustment for hourly rates as per YUB Scale of Costs [\$45/hr for Admin/Clerical staff] and removal admin staff fees not related to production.

Table B-4: Summary of InterGroup Fees and Disbursement for Argument/ Reply by Month

Invoice date	Individual/Expense	Hours	Invoiced Expense	Claimed under Scale of Costs - Form 1	Adjustment or Not Claimed
March 2018	C. Osler	15.50	3,720.00	3,720.00	-
	R. Connon	0.25	42.00	-	42.00
	M. Pollitt-Smith	21.00	3,528.00	3,528.00	-
	J. Gordon	0.50	42.00	42.00	-
	Admin/Clerical - Production	1.75	119.00	78.75	40.25
	Admin/Clerical - Production	0.25	17.00	-	17.00
	Photocopying		83.50	83.50	-
	<i>Subtotal</i>	<i>39.25</i>	<i>7,551.50</i>	<i>7,452.25</i>	<i>99.25</i>
		Hours	Invoiced Expense	Claimed under Scale of Costs - Form 1	Adjustment or Not Claimed
Total		39.25	7,551.50	7,452.25	99.25
	<i>Total Claimed</i>	<i>38.75</i>		<i>7,452.25</i>	
	<i>Total Not Claimed</i>	<i>0.50</i>			<i>99.25</i>
	Professional		7,468.00	7,368.75	99.25
	Photocopying and Printing		83.50	83.50	-

Note:

1. Adjustment or Not Claimed column reflects adjustment for hourly rates as per YUB Scale of Costs [\$45/hr for Admin/Clerical staff] and removal admin staff fees not related to production.

Table B-5: Allocation of InterGroup Production and Administrative Costs

Invoice date	Individual/Expense	Invoiced expense		Production related - Claimed under Scale of Costs - Form 1		Admin related – Not Claimed		Description for Production related
		Hours	\$	Hours	\$	Hours	\$	
Preparation:								
October 2017	Admin/Clerical - Production	0.75	51.00	-	-	0.75	51.00	
	<i>Subtotal</i>	<i>0.75</i>	<i>51.00</i>	<i>-</i>	<i>-</i>	<i>0.75</i>	<i>51.00</i>	
November 2017	R. Connon	0.25	42.00	-	-	0.25	42.00	
	J. Gordon	2.75	231.00	2.75	231.00	-	-	Document formating and templates
	Admin/Clerical - Production	0.50	34.00	-	-	0.50	34.00	
	<i>Subtotal</i>	<i>3.50</i>	<i>307.00</i>	<i>2.75</i>	<i>231.00</i>	<i>0.75</i>	<i>76.00</i>	
December 2017	R. Connon	0.25	42.00	-	-	0.25	42.00	
	J. Gordon	2.75	231.00	2.75	231.00	-	-	Document formating and templates
	Admin/Clerical - Production	0.25	17.00	-	-	0.25	17.00	
	<i>Subtotal</i>	<i>3.25</i>	<i>290.00</i>	<i>2.75</i>	<i>231.00</i>	<i>0.50</i>	<i>59.00</i>	
February 2018	J. Gordon	1.75	147.00	1.75	147.00	-	-	Document formating and templates
	Admin/Clerical - Production	4.00	272.00	4.00	180.00	-	92.00	Document formating and templates
	<i>Subtotal</i>	<i>5.75</i>	<i>419.00</i>	<i>5.75</i>	<i>327.00</i>	<i>-</i>	<i>92.00</i>	
Total		13.25	1,067.00	11.25	789.00	2.00	278.00	
Argument and Reply:								
March 2018	R. Connon	0.25	42.00	-	-	0.25	42.00	
	J. Gordon	0.50	42.00	0.50	42.00	-	-	Document formating and templates
	Admin/Clerical - Production	2.00	136.00	1.75	78.75	0.25	57.25	
	<i>Subtotal</i>	<i>2.75</i>	<i>220.00</i>	<i>2.25</i>	<i>120.75</i>	<i>0.50</i>	<i>99.25</i>	
Total		2.75	220.00	2.25	120.75	0.50	99.25	
Grand Total		16.00	1,287.00	13.50	909.75	2.50	377.25	

Note:

The production related fees for Admin/Clerical are calculated based on \$45 per hour as per YUB Scale of Costs for support staff.

February 2018 Admin/Clerical not claimed amount of \$92 is the difference between \$68/hr rate invoiced and \$45/hr rate as per YUB Scale of Costs [all hours are claimed].

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InterGroup

CONSULTANTS

500-280 Smith Street
Winnipeg, Manitoba
R3C 1K2
tel: (204) 942-0654
fax: (204) 943-3922
email: intergroup@intergroup.ca

Yukon Energy Corporation

P.O. Box 5920
Whitehorse, Yukon Y1A 6S7
Accounts Payable

INVOICE

No. P306 6.3-1
October 31, 2017

NOV 10 2017

YEC - Two-Part ERA Application
P306 6.3
Contract No. 15067 *reid*
For Services Rendered Through October 31, 2017

Professional Fees

	Hours	Rate	Amount
YEC - Two-Part ERA Application			
Osler, Cam	30.00	240.00	\$7,200.00
Pollitt-Smith, Mona	17.25	168.00	\$2,898.00
Najmidinov, Hamid	2.75	107.00	\$294.25
Admin/Clerical	.75	68.00	\$51.00
YEC - Two-Part ERA Application Total:	50.75		\$10,443.25
Total Professional Fee	50.75		\$10,443.25

Expenses

00 YEC - Two-Part ERA Application

Osler, Cam

Oct 22-27 Vancouver/Whitehorse

Hotel	\$133.20
Meals	\$162.22
Taxi	\$16.04

Pollitt-Smith, Mona

Oct 22-27 Vancouver/Whitehorse

Hotel	\$133.20
Meals	\$134.35

00 YEC - Two-Part ERA Application Total: \$579.01

Project P306 6.3 YEC - Two-Part ERA Application

Total Expenses				\$579.01
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Taxes

	Taxable Amount	Tax %	Amount
GST (R 1025 054 84)	\$11,022.26	5.00 %	\$551.11
Invoice Amount			\$11,573.37

Payment is due within 30 days of invoice date.
Please quote Invoice No. on payment. Thank you.

TIMESHEET BY PROJECT WITH COSTS

REPORTING PERIOD: From Sunday, October 01, 2017 to Tuesday, October 31, 2017

CLIENT: Yukon Energy Corporation

PROJECT: P306 6.3 YEC - Two-Part ERA Application

PROJECT/COMPONENT	HOURS Billed	DESCRIPTION
P306 6.3-00 - YEC - Two-Part ERA Application		
Chopra, Rajni		
Monday, October 30, 2017	0.75	Provided accounting support.
Employee Total	0.75	
Najmidinov, Hamid		
Friday, October 27, 2017	1.50	Worked on tables for ERA.
Monday, October 30, 2017	0.75	Worked on ERA tables.
Tuesday, October 31, 2017	0.50	Worked on ERA tables.
Employee Total	2.75	
Osler, Cam		
Sunday, October 22, 2017	2.00	Reviewed Court decision; reviewed Board Order and notes for outline of YEC filing in response.
Monday, October 23, 2017	1.50	Discussion with Ed re: implications of Board Order, planning for meetings with Landry and others.
Tuesday, October 24, 2017	7.50	Met with Mona, Ed and Landry (AH participated for 1 hour) to review issues, requirements and work planning for responding to Board directions.
Wednesday, October 25, 2017	8.00	Meetings with Ed, Landry, Mona (AH and Jason for part of time) to review issues and work plan for filings needed in response to Board Order. Worked on draft of response to Court Order re 2012 ERA.
Thursday, October 26, 2017	4.00	Worked on ERA table updates and reviews; met with Ed and Goran re: KGS model/YECSIM filing, and issues; e-mails with KGS.
Friday, October 27, 2017	5.50	Reviewed and edited ERA assessments for 2012-2016, e-mails with Hamid; messages to Ed and Jason; continued work on draft for this section of application.
Monday, October 30, 2017	0.50	Met with Hamid and Mona re: assessment of ERA table options; call from Landry for update on status.
Tuesday, October 31, 2017	1.00	Review of Hamid's material; sent material to end on ERA tables.
Employee Total	30.00	
Pollitt-Smith, Mona		
Saturday, October 21, 2017	0.25	ERA application work plan; budget; outline.
Monday, October 23, 2017	1.50	Preparation for and attended meeting re: planning various regulatory processes; and follow-ups; discussions with C. Osler and J. Landry.
Tuesday, October 24, 2017	7.50	Preparation for and attended GRA filing discussions; ERA filing discussions; and follow-ups.
Wednesday, October 25, 2017	5.00	Preparation sessions and follow-ups.
Thursday, October 26, 2017	1.00	ERA follow-ups.
Friday, October 27, 2017	1.00	Reviewed ERA issues with C. Osler.
Monday, October 30, 2017	0.50	Follow-ups; reviewed memo.
Tuesday, October 31, 2017	0.50	Reviewed notes; ERA rate memo; work plan schedule and outlines.
Employee Total	17.25	
Component Total	50.75	
Project Total	50.75	



Hotel GST 6.66
P3066.3 # 133 20
GST 6.66

Mr. Cameron Osler

Folio No. : 213527

Canada

P3066.3 Meal 28.70
GST 1.24

Room No.: 369
Arrival : 10/22/17
Departure: 10/26/17
Page No. : 1 of 2
Conf. No. : 1601564

Date	Text		Charges	Credits
10/23/17	Food Revenue - Restaurant	Room# 369 : CHECK# 0019331	29.94	Lunch or Managed
10/26/17	Visa	XXXXXXXXXXXX		636.66
11/08/17	Room Charge Final	RT 10/25	128.00	
11/08/17	Room GST		6.40	
11/08/17	Sustainability Levy 2.5		3.20	
11/08/17	GST		0.16	
11/08/17	Safe Warranty		2.00	
11/08/17	GST		0.10	
11/08/17	Visa	XXXXXXXXXXXX		-47.28

P306 6.3



Mr. Cameron Osler

Folio No. : 213527

Canada

Room No. : 369
Arrival : 10/22/17
Departure : 10/26/17
Page No. : 2 of 2
Conf. No. : 1601564

Date	Taxt	Charges	Credits
		Total	589.38
		Balance Owed	0.00

Room GST Total: 25.60
Other GST Total: 2.28

Signature: _____

The sustainability levy, and safe warranty unless used, can be removed from the bill at the request of the guest. Please ask the front desk if you require an explanation of these charges.

ANTONNETTES FOOD CACHE
 4121 4TH AVE
 WHITEHORSE YT Y1A 1H7
 (867) 668-3505

SALE

Batch = 188 PEF# 00000014
 10:24 17 SEQ 1255300 14
 APPR CODE 078271 20-12-27
 VISA

68-25-11

AMOUNT		\$112.36
TIP	<i>10.94</i>	\$18.00
TOTAL	<i>79.19</i>	\$130.36

00 - APPROVED - 001
 Visa Credit *Personal* *306/63*
 AID: A000000031010 *79.19*
 TVR. 02 06 00 00 00 *Personal*
 TSE: F8 00 *51.17*

CUSTOMER COPY 13036

Antoinette's Food Cache

4121 4th ave., Whitehorse, YT, Y1A1H7
 (867)668-3151

Yeji

3

3 guests

2C30A35C

2017-10-24, 8 44 PM

1 ENTREE	\$0.00
1 Lentil Dahl	\$19.00
1 Guacamole Salmon	\$24.00
1 Open food	\$0.00
1 Cabernet Sauvignon*	<i>Personal</i> \$42.00
1 Lime Ice Cream	\$7.00
1 Wings 1lb	\$15.00

65.00
 SUBTOTAL: \$107.00
 3.25 TAX: \$5.35

TOTAL: \$112.35

Thanks for dining!

Meal

1306 6.3 75.94

gst 3.25

Personal 51.17

ANTONNETTES FOOD CACHE
 4121 4TH AVE
 WHITEHORSE YT Y1A 1H7
 (867) 668-3505

Antoinette's Food Cache

4121 4th ave, Whitehorse, YT, Y1A1H7
 (867)668-3151

SALE

REF# 00000008
 Batch # 189 SEQ 189001001008
 10/25/17 19.22.17
 APPR CODE 065251
 VISA

Sheena
 7
 2 guests
 7A22932A
 2017-10-25, 7 19 PM

AMOUNT 52.50
 TIP 7.53 \$69.30
 TOTAL 77.83 \$79.30

2 Snapper ENT 550.00
 2 Pinot grigio *Personal.* 516.00

SUBTOTAL: 566.00

TAX: 83.30

TOTAL: 649.30

00 - APPROVED - 001
 Visa Credit
 AID: AG000000031010
 TVR: 02 00 00 80 00
 TSL FB 00

Thanks for Dining!

CUSTOMER COPY

Deal from our local partners

0306/6.3
 WHITEHORSE TAXI
 4078 4TH AVE UNIT 11
 WHITEHORSE YT Y1A4K8
 TEL: 867-668-4811

TERM # 78028094
 RECORD # 001796
 HOST INVOICE # 0001466
 HOST SEQ # 1001170

CARD *****
 CREDIT/VISA 0
 2017/10/24 08:53:32

PURCHASE
 AMOUNT \$15.25
 TIP \$1.52
 TOTAL \$16.77

AUTH#: 001604 8:0196
 HTS#: 20171024085338
 00 TRANSACTION
 APPROVED 000

Meal 130663 \$ 57.58
GST 2.50
Personal 19.22

Taxi 130663 \$ 16.04
GST .73



P 3-663 1.33.20

Mona Pollitt-Smith GST- 6 66
 Canada
 P 30663 Meal 58 71
 " " Meal 2.63
 " " Meal 25 69
 GST 1.15

Folio No. : 213528
 Meal 32(63) 25 21
 GST 1.13
 Meal 32(63) 24 74
 GST 1.10

Room No.: 371
 Arrival : 10/22/17
 Departure: 10/26/17
 Page No. : 1 of 2
 Conf. No. : 1601566

Date	Text	Charges	Credits
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	venue - Restaurant Room# 371 : CHECK# 0019353	- 61.34	Breakfast w Can Lunch w/ Can + GST
10/24/17	Food Revenue - Restaurant Room# 371 : CHECK# 0019381	26.84	Breakfast w Can
10/25/17	Food Revenue - Restaurant Room# 371 : CHECK# 0019474	26.34	Breakfast w Can
10/25/17	Room Charge Final	128.00	
10/25/17	Room GST	6.40	
10/25/17	Sustainability Levy 2.5	3.20	
10/25/17	GST	0.16	
10/25/17	Safe Warranty	2.00	
10/25/17	GST	0.10	
10/26/17	Food Revenue - Restaurant Room# 371 : CHECK# 0019566	25.84	Breakfast w/ Can
10/26/17	Visa XXXXXXXXXXXX XX/XX		699.80

Mona Pollitt-Smith
Canada

Folio No. : 213528

Room No.: 371
Arrival : 10/22/17
Departure: 10/26/17
Page No. : 2 of 2
Conf. No. : 1601566

Date	Text	Charges	Credits
	Total	699.80	699.80
	Balance Owed		0.00

Room GST Total: 25.60
Other GST Total: 7.05

Signature: _____

The sustainability levy, and safe warranty unless used, can be removed from the bill at the request of the guest. Please ask the front desk if you require an explanation of these charges.



500-280 Smith Street
 Winnipeg, Manitoba
 R3C 1K2
 tel: (204) 942-0654
 fax: (204) 943-3922
 email: intergroup@intergroup.ca

Yukon Energy Corporation

P.O. Box 5920
 Whitehorse, Yukon Y1A 6S7
 Accounts Payable

INVOICE

No. P306 6.3-2
 November 30, 2017

YEC - Two-Part ERA Application
P306 6.3
 Contract No. 15067
 For Services Rendered Through November 30, 2017

Professional Fees

	Hours	Rate	Amount
YEC - Two-Part ERA Application			
Osler, Cam	100.50	240.00	\$24,120.00
Connon, Roberta	.25	168.00	\$42.00
Pollitt-Smith, Mona	50.75	168.00	\$8,526.00
Najmidinov, Hamid	5.75	107.00	\$615.25
Gordon, Jolene	2.75	84.00	\$231.00
Admin/Clerical	.50	68.00	\$34.00
YEC - Two-Part ERA Application Total:	160.50		\$33,568.25
Total Professional Fee	160.50		\$33,568.25

Expenses

00 YEC - Two-Part ERA Application			
Allstream Inc.			
	Long Distance	\$29.36	
In-House			
	Photocopying	\$206.50	
	00 YEC - Two-Part ERA Application Total:	\$235.86	
Total Expenses			\$235.86

Taxes

	Taxable Amount	Tax %	Amount
GST (R 1025 054 84)	\$33,804.11	5.00%	\$1,690.20
Invoice Amount			\$35,494.31

TIMESHEET BY PROJECT WITH COSTS

REPORTING PERIOD: From Wednesday, November 01, 2017 to Thursday, November 30, 2017

CLIENT: Yukon Energy Corporation

PROJECT: P306 6.3 YEC - Two-Part ERA Application

PROJECT/COMPONENT	HOURS Billed	DESCRIPTION
P306 6.3-00 - YEC - Two-Part ERA Application		
Chopra, Rajni		
Monday, November 06, 2017	0.50	Provided accounting support.
Employee Total	0.50	
Cannon, Roberta		
Wednesday, November 08, 2017	0.25	Provided accounting support.
Employee Total	0.25	
Gordon, Jolene		
Tuesday, November 28, 2017	2.00	Formatted the two-part application.
Thursday, November 30, 2017	0.75	Cross-checked IR templates.
Employee Total	2.75	
Najmidinov, Hamid		
Wednesday, November 01, 2017	1.00	Review ERA related issues and check calculations.
Thursday, November 02, 2017	1.25	Review previous ERA file and email exchange with Cam/Mona.
Wednesday, November 08, 2017	0.75	Review ERA files.
Thursday, November 09, 2017	1.25	Call with YEC; check and follow up on ERA.
Monday, November 20, 2017	1.00	Various tasks related to ERA.
Tuesday, November 21, 2017	0.50	Various tasks related to ERA.
Employee Total	5.75	
Osler, Cam		
Wednesday, November 01, 2017	3.50	ERA tables & examples (initial call w Ed & Jason; develop example table; update call with Ed/YEC, Landry; related follow ups with Hamid).
Thursday, November 02, 2017	0.50	Review of notes from Hamid on ERA issues.
Friday, November 03, 2017	1.00	Work on ERA issues; call with Ed.
Sunday, November 05, 2017	1.50	ERA table edits; e-mail to Hamid; e-mail to Ed & Landry.
Monday, November 06, 2017	1.00	ERA model issues.
Tuesday, November 07, 2017	3.00	ERA draft for item 1 (2012 etc.).
Wednesday, November 08, 2017	0.75	ERA issues.
Thursday, November 09, 2017	0.75	Finalize notes on ERA & send out; call w Ed & Jason to review notes & numbers.
Friday, November 10, 2017	2.50	Calls re ERA issues (call with Landry; subsequent call with YEC & Landry).
Thursday, November 16, 2017	4.00	Work on ERA issues (discuss part 2 of application with Mona; work on edits re: Part 1 of application).
Friday, November 17, 2017	6.00	Drafting & analysis for ERA filing; update/review call w Ed, Landry & Jason; related e-mails.
Saturday, November 18, 2017	8.00	Work on ERA drafting -refinements to Part 1.
Sunday, November 19, 2017	8.00	Work on drafting (refinements to Part 1, e-mails to Ed; ST forecast for Part 2).
Monday, November 20, 2017	4.50	Complete note on ST forecast and send to YEC; work w Mona on Part 2 issues and approach.
Tuesday, November 21, 2017	9.75	Call w Ed for review; changes to Part 1 Rider J after review of info from Jason & Hamid; continued work on Part 2 drafting.
Wednesday, November 22, 2017	9.00	Part 2 drafting; reviews of related materials from earlier proceedings.
Thursday, November 23, 2017	4.25	E-mails w Ed; call w Ed, Landry & others to discuss draft & issues; follow up on draft revisions.
Friday, November 24, 2017	6.50	Work on drafting & edits to ERA Application; update call with Ed &

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Saturday, November 25, 2017	4.00	Work on draft and edits to submission, including figure Mona developing.
Sunday, November 26, 2017	5.50	Work on draft and edits to submission, including figure Mona developing; e-mails with Ed re YECSIM appendix.
Monday, November 27, 2017	7.00	ERA Application drafting; cover letter drafting; call with Ed & Landry; revisions to cover letter, sent out for further review.
Tuesday, November 28, 2017	4.50	ERA Application edits; call with Ed re: status & issues; e-mails with Marc, Ed & Jason re ST hydro model application and related matters; draft for App 2.3 intro re: YECSIM and related discussions.
Wednesday, November 29, 2017	3.50	Call w Ed; review of YECSIM (sent Ed edited text, call with Landry, new revised text to Landry, review Landry response & send to Ed). Review ST forecast update from Marc & do edits as needed to Appendix 2.2.
Thursday, November 30, 2017	1.50	Follow up re edits application, cover letter; call with Ed, e-mails to Landry, reviews with Mona.

Employee Total	100.50	
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Pollitt-Smith, Mona

Wednesday, November 01, 2017	2.50	ERA call with Ed; team call with John re status; other follow ups.
Friday, November 03, 2017	0.50	Update discussion and follow-ups.
Wednesday, November 08, 2017	0.50	Review Part 1 filing.
Thursday, November 09, 2017	1.00	Review material; call with Ed and follow-ups.
Friday, November 10, 2017	4.00	Call with J Landry to review ERA-1 filing; review material; call with E Mollard and J Landry re ERA & GRA filing.
Tuesday, November 14, 2017	2.50	Review material and draft ERA Part 2 outline.
Wednesday, November 15, 2017	2.00	Review material and draft ERA Part 2 filing.
Thursday, November 16, 2017	1.00	Discussion re: outline and drafting.
Friday, November 17, 2017	2.75	Call with team re ERA filings; draft ERA filing; review part 1 filing edits.
Saturday, November 18, 2017	2.00	Review material draft ERA filing.
Sunday, November 19, 2017	5.50	Review material; draft ERA filing; review ERA part 1 and provide comments; review emails.
Monday, November 20, 2017	4.00	Work on ERA part 2 filing.
Tuesday, November 21, 2017	1.75	Call with Ed re: ERA calculation and follow-ups.
Wednesday, November 22, 2017	3.00	Review historic information; review Part 1 and Part 2 drafts; discussion with C. Osler re edits to Part 2.
Thursday, November 23, 2017	1.50	Review material; call with Ed and John re draft filing and follow-ups.
Friday, November 24, 2017	2.50	Work on application; call with E Mollard.
Saturday, November 25, 2017	2.50	Work on ERA application; develop graphic; review edits to date.
Sunday, November 26, 2017	4.50	Work on application; cover letter; review edits to date; review YECSIM model attachment.
Monday, November 27, 2017	2.50	Edits to cover letter. attend team conference call to review.
Tuesday, November 28, 2017	2.00	Review final application; call with Ed; follow-ups.
Wednesday, November 29, 2017	1.00	Edits to ERA document; other follow-ups.
Thursday, November 30, 2017	1.25	Edits to cover letter and other follow-ups.

Employee Total	50.75	
Component Total	160.50	
Project Total	160.50	



InterGroup

C O N S U L T A N T S

500-280 Smith Street
Winnipeg, Manitoba
R3C 1K2
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email: intergroup@intergroup.ca

Yukon Energy Corporation

P.O. Box 5920
Whitehorse, Yukon Y1A 6S7
Accounts Payable

INVOICE

No. P306 6.3-3
December 31, 2017

YEC - Two-Part ERA Application

P306 6.3

Contract No. 15067

For Services Rendered Through December 31, 2017

Professional Fees

	Hours	Rate	Amount
YEC - Two-Part ERA Application			
Osler, Cam	8.25	240.00	\$1,980.00
Connon, Roberta	.25	168.00	\$42.00
Pollitt-Smith, Mona	7.25	168.00	\$1,218.00
Najmidinov, Hamid	.50	107.00	\$53.50
Gordon, Jolene	2.75	84.00	\$231.00
Admin/Clerical	.25	68.00	\$17.00
YEC - Two-Part ERA Application Total:	19.25		\$3,541.50
Total Professional Fee	19.25		\$3,541.50

Expenses

00 YEC - Two-Part ERA Application

In-House

Photocopying	<u>\$120.30</u>
00 YEC - Two-Part ERA Application Total:	\$120.30

Total Expenses

\$120.30

Taxes

	Taxable Amount	Tax %	Amount
GST (R 1025 054 84)	\$3,661.80	5.00 %	\$183.10
Invoice Amount			\$3,844.90

TIMESHEET BY PROJECT WITH COSTS

REPORTING PERIOD: From Friday, December 01, 2017 to Sunday, December 31, 2017

CLIENT: Yukon Energy Corporation

PROJECT: P306 6.3 YEC - Two-Part ERA Application

PROJECT/COMPONENT	HOURS Billed	DESCRIPTION
P306 6.3-00 - YEC - Two-Part ERA Application		
Chopra, Rajni		
Wednesday, December 06, 2017	0.25	Provided accounting support.
Employee Total	0.25	
Cannon, Roberta		
Wednesday, December 06, 2017	0.25	Provided accounting support.
Employee Total	0.25	
Gordon, Jolene		
Tuesday, December 05, 2017	1.00	Re-checked formatting of application.
Wednesday, December 06, 2017	1.75	Created cover pages for appendices. Finalized the ERA Part 1 & 2 doc.
Employee Total	2.75	
Najmidinov, Hamid		
Tuesday, December 05, 2017	0.50	Prepared excel files for filing.
Employee Total	0.50	
Osler, Cam		
Monday, December 04, 2017	4.75	Call with Ed & Landry re: draft cover letter and Landry planned call with Bd Counsel; Edits to Draft Application to address Ed review/comments on Part 2; subsequent call with Ed to review.
Tuesday, December 05, 2017	2.00	Responded to Ed's edits/comments; call with Ed; internal reviews for finalizing documents.
Wednesday, December 06, 2017	1.50	Reviewed final edits cover letter, e-mails and calls with Ed.
Employee Total	8.25	
Pollitt-Smith, Mona		
Sunday, December 03, 2017	1.00	Reviewed ERA edits and comments from Ed.
Monday, December 04, 2017	0.75	Call with John and Ed; reviewed and discussed edits to application document.
Tuesday, December 05, 2017	2.00	Reviewed and finalized document; edits and other follow-ups; call with E Mollard.
Wednesday, December 06, 2017	3.50	Reviewed and finalized filing; discussion with Ed re: final edits.
Employee Total	7.25	
Component Total	19.25	
Project Total	19.25	



500-280 Smith Street
 Winnipeg, Manitoba
 R3C 1K2
 tel: (204) 942-0654
 fax: (204) 943-3922
 email: intergroup@intergroup.ca

Yukon Energy Corporation

P.O. Box 5920
 Whitehorse, Yukon Y1A 6S7
 Accounts Payable

INVOICE

No. P306 6.3-4
 February 28, 2018

YEC - Two-Part ERA Application
P306 6.3
 Contract No. 15067
 For Services Rendered Through February 28, 2018

Professional Fees

	Hours	Rate	Amount
YEC - Two-Part ERA Application			
Osler, Cam	32.50	240.00	\$7,800.00
Pollitt-Smith, Mona	34.50	168.00	\$5,796.00
Najmidinov, Hamid	15.75	107.00	\$1,685.25
Gordon, Jolene	1.75	84.00	\$147.00
Admin/Clerical	4.00	68.00	\$272.00
YEC - Two-Part ERA Application Total:	88.50		\$15,700.25
Total Professional Fee	88.50		\$15,700.25

Expenses

00 YEC - Two-Part ERA Application			
In-House			
		\$192.55	
00 YEC - Two-Part ERA Application Total:		\$192.55	
Total Expenses			\$192.55

Taxes

	Taxable Amount	Tax %	Amount
GST (R 1025 054 84)	\$15,892.80	5.00%	\$794.64
Invoice Amount			\$16,687.44

Payment is due within 30 days of invoice date.
 Please quote Invoice No. on payment. Thank you.

TIMESHEET BY PROJECT WITH COSTS

REPORTING PERIOD: From Thursday, February 01, 2018 to Wednesday, February 28, 2018

CLIENT: Yukon Energy Corporation

PROJECT: P306 6.3 YEC - Two-Part ERA Application

PROJECT/COMPONENT	HOURS Billed	DESCRIPTION
P306 6.3-00 - YEC - Two-Part ERA Application		
Gordon, Jolene		
Friday, February 09, 2018	0.50	Put AEY IRs into templates and tracker.
Sunday, February 11, 2018	1.00	Put YUB and UCG IRs into templates and tracker.
Monday, February 12, 2018	0.25	Finished cross-checking IR templates and tracker.
Employee Total		1.75
Klat, Karen		
Thursday, February 22, 2018	4.00	Formatted, spell checked, pdf'd, combined into 1 pdf file with cover page and fly pages, book marked and applied hyperlinks.
Employee Total		4.00
Najmidinov, Hamid		
Thursday, February 15, 2018	1.50	Worked on IRs.
Friday, February 16, 2018	3.75	Worked on IRs.
Saturday, February 17, 2018	2.25	Worked on IRs.
Sunday, February 18, 2018	2.75	Worked on IRs.
Monday, February 19, 2018	1.25	Review edits and checked numbers again for IRs.
Tuesday, February 20, 2018	3.25	Participated in the call with YEC and follow up edits. Attachment for CW-1.
Wednesday, February 21, 2018	1.00	Review issues with fuel cost for UCG-8.
Employee Total		15.75
Osler, Cam		
Saturday, February 10, 2018	3.00	Review IRs rec'd; provide e-mail notes for dealing with these.
Monday, February 12, 2018	1.00	Review IRs and assignments with Ed and Mona; follow ups.
Wednesday, February 14, 2018	0.75	Discussions w Ed re responses to IRs, including discussion w Goran re system operation variances from model.
Thursday, February 15, 2018	0.25	Call w Ed re IRs and water management issues.
Sunday, February 18, 2018	3.50	Review & edits, drafting of IR responses.
Monday, February 19, 2018	2.50	Edit-draft IR responses.
Monday, February 19, 2018	5.00	Edit-draft IR responses.
Tuesday, February 20, 2018	9.00	Draft/edits IRs before and after call with YEC & Landry.
Wednesday, February 21, 2018	3.50	Edit-review IRs.
Thursday, February 22, 2018	4.00	Final review/edits of IRs.
Employee Total		32.50
Pollitt-Smith, Mona		
Friday, February 09, 2018	0.50	Organize folders for IRs; receipt of IRs and send to Jo for inspiration into templates/ tracker.
Saturday, February 10, 2018	0.75	Review IRs.
Sunday, February 11, 2018	3.00	Review IRs and other follow-ups.
Monday, February 12, 2018	2.00	Review and allocate IRs.
Tuesday, February 13, 2018	0.50	Update and distribute tracker; other follow-ups.
Wednesday, February 14, 2018	1.50	Work on IRs; discussion re YUB and UCG IRs.
Thursday, February 15, 2018	1.00	Review and draft IRs; discussion with Ed re operational decisions IR.
Friday, February 16, 2018	3.00	Draft IRs.
Sunday, February 18, 2018	5.00	Draft IR responses.
Monday, February 19, 2018	4.75	Draft IR responses; review edits.

InterGroup Consultants Ltd.

Tuesday, February 20, 2018	5.00	Send IRs for review; call with team to review draft IRs; edits to IRs based on call.
Wednesday, February 21, 2018	2.50	Review IR edits and send for review.
Thursday, February 22, 2018	5.00	Finalize and file IRs.
Employee Total	34.50	
Component Total	88.50	
Project Total	88.50	



InterGroup

CONSULTANTS

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Winnipeg, Manitoba
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fax: (204) 943-3922
email: intergroup@intergroup.ca

Yukon Energy Corporation

P.O. Box 5920
Whitehorse, Yukon Y1A 6S7
Accounts Payable

INVOICE

No. P306 6.3-5
March 31, 2018

YEC - Two-Part ERA Application

P306 6.3

Contract No. 15067

For Services Rendered Through March 31, 2018

Professional Fees

	Hours	Rate	Amount
YEC - Two-Part ERA Application			
Osler, Cam	15.50	240.00	\$3,720.00
Connon, Roberta	.25	168.00	\$42.00
Pollitt-Smith, Mona	21.00	168.00	\$3,528.00
Gordon, Jolene	.50	84.00	\$42.00
Admin/Clerical	2.00	68.00	\$136.00
YEC - Two-Part ERA Application Total:	39.25		\$7,468.00
Total Professional Fee	39.25		\$7,468.00

Expenses

00 YEC - Two-Part ERA Application In-House

Photocopying	<u>\$83.50</u>
00 YEC - Two-Part ERA Application Total:	\$83.50

Total Expenses **\$83.50**

Taxes

	Taxable Amount	Tax %	Amount
GST (R 1025 054 84)	\$7,551.50	5.00%	\$377.58
Invoice Amount			\$7,929.08

TIMESHEET BY PROJECT WITH COSTS

REPORTING PERIOD: From Thursday, March 01, 2018 to Saturday, March 31, 2018

CLIENT: Yukon Energy Corporation

PROJECT: P306 6.3 YEC - Two-Part ERA Application

PROJECT/COMPONENT	HOURS Billed	DESCRIPTION
P306 6.3-00 - YEC - Two-Part ERA Application		
Chopra, Rajni		
Tuesday, March 06, 2018	0.25	Provided accounting support.
Employee Total	0.25	
Cannon, Roberta		
Tuesday, March 06, 2018	0.25	Provided accounting support.
Employee Total	0.25	
Gordon, Jolene		
Friday, March 16, 2018	0.50	Quick cross-check of argument.
Employee Total	0.50	
Klat, Karen		
Friday, March 16, 2018	1.50	Formatted the final argument and passed to Jo for cross-check.
Wednesday, March 28, 2018	0.25	Spell checked, formatted and proof read a 5 page document as per Mona.
Employee Total	1.75	
Osler, Cam		
Sunday, March 11, 2018	1.50	Reviewed/worked on Argument.
Monday, March 12, 2018	1.75	Worked on Argument.
Tuesday, March 13, 2018	5.50	Drafted and edited final argument.
Wednesday, March 14, 2018	3.50	Reviewed/edited final argument; call with J. Landry; follow up edits, blackline version, response to e-mails.
Sunday, March 25, 2018	3.25	Reply argument edits/drafting.
Employee Total	15.50	
Pollitt-Smith, Mona		
Tuesday, March 06, 2018	1.00	Started drafting argument.
Saturday, March 10, 2018	6.00	Drafted argument.
Monday, March 12, 2018	4.50	Worked on argument.
Tuesday, March 13, 2018	1.00	Reviewed argument and sent to John Landry for review.
Wednesday, March 14, 2018	2.00	Reviewed edits provided by J Landry; follow ups re argument.
Friday, March 16, 2018	2.00	Reviewed and finalized argument.
Sunday, March 25, 2018	3.00	Drafted reply argument; reviewed argument from intervenors.
Monday, March 26, 2018	0.50	Reviewed edits from Ed re: reply argument; and addressed edits.
Tuesday, March 27, 2018	0.25	Reviewed edits from John and followed-up.
Wednesday, March 28, 2018	0.75	Reviewed and finalized reply argument.
Employee Total	21.00	
Component Total	39.25	
Project Total	39.25	

ATTACHMENT C

DLA Piper



DLA Piper (Canada) LLP
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666 Burrard St
Vancouver BC V6C 2Z7
www.dlapiper.com

P. John Landry
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T +1 604.643.2935
F +1 604.605.3588

May 30, 2018

Mr. Ed Mollard
Chief Financial Officer
Yukon Energy Corporation
Box 5920
Whitehorse, YT Y1A 6S7

**Re: An Application by Yukon Energy Corporation ("YEC") Part 1 Application
Regarding the Energy Reconciliation Adjustment ("ERA")**

This is to confirm that DLA Piper (Canada) LLP was retained by Yukon Energy to act on its behalf as legal counsel on all matters related to the above-noted application, including its preparation and pre-hearing and hearing processes before the YUB.

Yours truly,
DLA Piper (Canada) LLP
Per:


P. John Landry

PJL:lp

InterGroup Consultants Ltd.



Suite 500-280 Smith Street
Winnipeg, Manitoba
R3C 1K2
tel: (204) 942-0654
fax: (204) 943-3922

June 1, 2018

Mr. Ed Mollard
Chief Financial Officer
Yukon Energy Corporation
Box 5920
Whitehorse, Yukon Y1A 6S7

Dear Mr. Mollard:

Re: An Application by Yukon Energy Corporation (“YEC”) Part 1 Application Regarding the Energy Reconciliation Adjustment (“ERA”)

This is to confirm that InterGroup Consultants Ltd. (InterGroup) was retained by Yukon Energy to provide regulatory support and other services as required on all matters relating to the above-noted hearing before the Yukon Utilities Board, including preparation of the Application, as well as preparation of interrogatory responses and argument and reply.

Yours truly,

INTERGROUP CONSULTANTS LTD.

A handwritten signature in blue ink, appearing to read 'C. Osler', is written over a light blue horizontal line.

Cameron Osler
Principal and Chair

**AREAS OF EXPERIENCE:**

- Cost of Service and Rates - Expert Analysis and Testimony at Hearings
- Strategic Planning and Multi-disciplinary Project Team Management - Resource, Regional and Urban Development Projects
- Socio-economic and Environmental Assessment and Related Public Consultation – Hydroelectric, Mining, Forestry and Other Major Projects
- Compensation and Monitoring Related to Resource Project Impacts
- Resource Rent, Royalty and Tax Policy - Related Expert Evidence
- Other Strategic Planning and Assessment

EDUCATION:

- M.A. (Economics), Simon Fraser University, 1968
- University of Toronto Law School, 1964-1965
- B.A. (Philosophy), University of Manitoba, 1964

PROFESSIONAL EXPERIENCE:

InterGroup Consultants Ltd.
1974 – Present

Winnipeg, Manitoba
Chair/Principal/Senior Consultant

Cost of Service and Rates – Expert Analysis and Testimony at Hearings

For Newfoundland Industrial Customers (2016-Present) – Senior advisor re: investigation and hearing into supply issues and power outages on the Island, Phase II addressing future reliability issues prior to and after completion of Muskrat Falls and related new HVDC transmission connections.

For the Yukon Energy Corporation (1989-Present) – Expert analysis and testimony for applications before the Yukon Utilities Board on planning major capital projects (1992, 2006) and on electricity costing and rates related to rate applications by Yukon Energy Corporation (1989, 1991, 1993, 1996, 1997, 1998, 2005, 2008-09, 2012-13, 2017-18 and YEC-YECL 2009 Phase II Application).

For Newfoundland Industrial Customers (2001 and 2003) – Expert testimony before the Board of Commissioners of Public Utilities of Newfoundland and Labrador on electricity costing and rates related to general rate applications by Newfoundland Hydro.

For the Manitoba Industrial Power Users Group (1987-1999) – Expert testimony before the Manitoba Public Utilities Board in Manitoba Hydro electricity rate hearings, including rate applications in 1987/88, 1989, 1990, 1991, 1992, 1994, 1995, and 1998, and the Manitoba Hydro Major Capital Projects hearing in 1990. Represented MIPUG at hearings before the Board in 1999 to approve the purchase of Centra Gas by Manitoba Hydro.

For the Bruce Municipal Telephone System in the early 1990's – Expert economic evidence to the Ontario Telephone Service Commission related to the cost of equity capital.

For Government of Yukon, expert testimony before the National Energy Board in 1985 – Expert testimony on costs and rates pertaining to the Northern Canada Power Commission.

For IPSCO during the 1980's – Expert testimony before Saskatchewan Utilities Regulatory Commission hearing on the first and second rate applications by Saskatchewan Power Commission.

For Stelco, INCO and the Motor Vehicle Manufacturers' Association of Canada, in the 1977-1979 Ontario Energy Board hearings HR5 – Examining Ontario Hydro's electricity costing and pricing principles; provided consulting advice and expert testimony on the issues and options pertaining to that hearing.

For a consortium (The Consumers' Gas Company, Union Gas, Northern and Central Gas and the Ontario Ministry of Energy), a 1974 report on natural gas requirements throughout Canada - Provided expert testimony before the National Energy Board on this report.

Strategic Planning & Multi-disciplinary Project Team Management – Resource, Regional and Urban Development Projects

For Gwich'in Council International (2016-Present) – Senior advisor on study by Gwich'in Council International funded by INAC, with participation of GNWT and others, on fossil fuel use and costs (and options to reduce this use with wind, solar and biomass renewables) for power generation, heating and transportation in Beaufort Delta Region communities. Related business case assessments for specific Nihtat Corporation solar net metering, solar farm and biomass heating projects. Prior to this study, senior advisor to Gwich'in Council International on study to document true cost of fossil fuel generation in selected off grid communities in N.W.T, Nunavut and Yukon, and to define Power Purchase Agreement and ownership options as part of a plan whereby the Indigenous people of the North in off grid communities can take action to secure alternative energy sources to reduce current reliance on fossil fuels.

For Government of Northwest Territories (2017-Present) – Project Lead for business case development for the Inuvik wind design basis and performance specification works relating to the Inuvik High Point wind energy project, working with Nihtat Corporation (Project lead), Wood, Inuvik Engineering and Hemmera.

For Natural Resources Canada (NRCan) (2017) – Project Principal on study to summarize current challenges and opportunities associated with fuelling off-road mine haul trucks in Canada with natural gas.

For Government of Northwest Territories (2015-2016) – InterGroup Principal in North Slave Resiliency Study (with Manitoba Hydro International) to assess this system's resiliency to drought and to examine a range of infrastructure and rate-related options to improve this resiliency.

For the Province of New Brunswick and New Brunswick Power (2016-Present) – Senior advisor on Assessment of Socio-Economic Benefits of Expressions of Interest submitted under the Locally Owned Renewable Energy that is Small Scale (LORESS) Program to obtain 80 MW of new renewable generation capacity from Aboriginal Businesses and Local Entities.

For Chief Isaac Inc. (2016-17) – Project sponsor and senior advisor on economic and financial pre-feasibility assessment of North Fork Hydro Project in Yukon, working with Morrison Hershfield and KGS Group.

For Yukon Energy Corporation (2016) - Project sponsor and senior advisor on Resource Options Evaluation of potential power generation options (fossil thermal [including LNG], non-fossil thermal, storage battery, wind, solar, geothermal, and various hydro generation options) and transmission options to meet long-term grid load forecasts (2016-2035), against environmental, social and economic attributes, in association with EDI Environmental Dynamics, Ecofor Consulting and Campbells North Consulting.

For Yukon Energy (2016) – Financial evaluation of geothermal resource options (working with KGS Group).

For Tolko Industries, Hudbay Minerals and Manitoba Hydro (2015-2016) – InterGroup Principal for concept study assessing natural gas fuel alternatives (LNG and CNG) for northern Manitoba.

For Saik’uz First Nation (2014-2015) – Provide financial and economic consulting services related to the ongoing discussions between the Saik’uz First Nation and Innergex regarding the Nulki Hills Wind Project, including professional assistance and advice regarding the negotiation of a term sheet, and the review and negotiation of any purchase power agreement that Innergex would negotiate with BC Hydro for the sale and purchase of the power from the Nulki Hills Wind Project.

For Yukon and Alaska governments (2014-2015) – Participated in the management team responsible for planning study for Yukon and Alaska to provide Viability Analysis of a South-east Alaska and Yukon Economic Development Corridor, including viability assessment of transmission connection development options between Skagway and Whitehorse and related potential hydro developments in South-east Alaska.

For Casino Mining Corporation and Selwyn-Chihong Mining Ltd. (2014-2016) – Provide advice and assistance regarding the assessment and negotiation of agreements with potential liquefied natural gas (LNG) suppliers in British Columbia to these two separate proposed mine developments in Yukon. For Selwyn-Chihong Mining Ltd., provided initial assessments of LNG supply chain options.

For Yukon Energy Corporation (2005-2014) – Project director for various strategic planning activities, including: preparation of Yukon Energy’s 2006 20-Year Resource Plan Submission to the Yukon Utilities Board (provided expert testimony before the YUB) that lead to the Carmacks-Stewart Transmission Project and other developments. Senior advisor to 2007-2008 update team assessing near-term hydro generation enhancement options for potential in-service by 2012 (lead to selection of Mayo B Project, Gladstone, Atlin and Marsh Lake projects); overall strategic planning for development of the Carmacks Stewart Transmission Project and the Mayo B Hydro Enhancement Project; preparation of Yukon Energy's 2011 20-Year Resource Plan: 2011-2030 that reviewed a wide range of new resource options, including near-term liquefied natural gas development and long-term legacy hydro development planning; participation in Yukon Energy's Part 3 Application and review by the Yukon Utilities Board for the Whitehorse Diesel-Natural Gas Conversion Project.

For the City of Winnipeg and Neeginan Development Corporation (1998) – Project director responsible for preparation of the Development Plan for the Thunderbird House project on Main Street.

For Spirit of Manitoba Inc. and Manitoba Entertainment Complex Inc. (1994-1995) – Responsible for management of all aspects of a project to develop a new downtown entertainment complex and to retain the Winnipeg Jets Hockey Club in Winnipeg; managed the multi-disciplinary team carrying out negotiations, siting, design, costs, feasibility planning, environmental assessments, and other work required to secure approvals under tight deadlines specifically for the new arena component of the project.

For The Forks Renewal Corporation (a corporation owned by Canada, Manitoba and Winnipeg) (1987-1993) – Development Coordinator responsible for planning and directing initial development and financial activities, including negotiation of land exchange agreements, preparation of a Phase I Concept and

Financial Plan, site planning and Stage One projects, roads and services; ongoing financial and strategic planning counsel.

For the East Yard Task Force (comprised of the governments of Canada, Manitoba and Winnipeg) (1985-1986) – General advisor and manager for all consultant work (planning and architectural, engineering, financial and legal) related to the redevelopment of a major rail yard area in downtown Winnipeg.

For Government of Yukon (Department of Economic Development, Mines & Small Business) (1985-1987) – Managed multi-disciplinary team carrying out financial, economic, legal and strategic planning work relating to the devolution and transfer to Yukon of the Northern Canada Power Commission assets and operations in Yukon; participation in all related negotiations.

For North Portage Development Corporation (1984-1987) – Economics and financial counsel during the initial development phase; coordinator for work relating to corporate financial plans, selection of major developers (retail, housing and office projects), and negotiation of long-term agreements (land lease, development and other related agreements) with each of the selected developers.

For Canadian Methanol Canadien (1980s) – Participation in an executive capacity in a partnership venture involving Inter-City Gas Corporation and The M100 Group to develop methanol vehicle fuel [management of multidisciplinary project team involving engineers, planners, financial, legal, and other professionals to demonstrate and develop hybrid (natural gas and wood feedstock) methanol production facilities, as well as different market uses for methanol (including use in flexible fuel passenger vehicles)].

For the Government of Canada (late 1970s) – Project director of a major multi-disciplinary study to examine the feasibility of producing liquid fuels (including methanol) from biomass feedstock resources throughout Canada; this study included examination of liquid fuel production options involving the joint use of either electricity or natural gas along with biomass feedstock. The multi-disciplinary consulting team included firms with chemical engineering and forestry expertise.

Socio-Economic and Environmental Assessment & Related Public Consultation – Hydro-electric, Mining, Forestry and Other Major Projects

For Yukon Energy (2016-Present) – Project Sponsor and senior advisor on Aishihik Hydro Relicensing Yukon Environmental and Socio-economic Assessment Act Project Proposal (project team with Morrison Hershfield); Yukon Energy working with Champagne and Aishihik First Nations).

For Yukon Government (2015-2016) (Alaska Highway) – Project Principal regarding development of an economic profile for the Alaska Highway.

For Yukon Energy Corporation (2015-2016) – Project Principal regarding Stewart Keno Transmission Project activities related to preparation of YEC Project Proposal Submission to the Yukon Environmental and Socio-economic Assessment Board Executive Committee (project team with Morrison Hershfield).

For Yukon Energy Corporation (2013-14) – Project Principal regarding support for Yukon Energy's Project Proposal Submission to the Yukon Environmental and Socio-economic Assessment Board Executive Committee, and the subsequent Part 3 Application and review by the Yukon Utilities Board, for the Whitehorse

Diesel-Natural Gas Conversion Project; provision of expert testimony in the related Yukon Utilities Board hearing.

For Manitoba Hydro (1999-2014) – Study Leader responsible for socio-economic assessment and planning work in a multi-disciplinary Consultant Management Team retained to assist Manitoba Hydro in the conduct of the environmental assessment programs associated with future planning for three potential hydroelectric generating stations in northern Manitoba (Wuskwatim, Keeyask and Conawapa), including site selection and environmental assessments for the associated transmission facilities. Provided expert testimony before the Manitoba Clean Environment Commission on the Wuskwatim Generation and Transmission Projects EISs submitted by Manitoba Hydro and Nisichawayasihk Cree Nation. The Wuskwatim Generation and Transmission Projects have been constructed (the Wuskwatim Generation Project was developed by the Wuskwatim Power Limited Partnership of Nisichawayasihk Cree Nation and Manitoba Hydro). The Keeyask Project is currently under construction. Planning for the Conawapa Project is currently suspended.

For Yukon Energy Corporation (2008-2012) – Project Principal regarding 10+ MW Mayo B Hydro Enhancement Project activities related to preparation of YEC Project Proposal Submission to the Yukon Environmental and Socio-economic Assessment Board Executive Committee and the YEC Application to the Yukon Water Board, and related planning activities leading to construction of this project, including negotiation of Project Agreement with First Nation of Na-cho Nyak Dun, process to select and finalize Alliance construction contractor (Kiewit), preparation of Public Utilities Act Part 3 Application for Mayo B and provision of expert testimony on this Application to the Yukon Utilities Board, and participation in ongoing oversight of project implementation activities (the project came into service before the end of 2011).

For Manitoba Hydro (2011-2012) – Senior advisor regarding environmental assessment approach, including significance and cumulative effects assessment, for the EIS filing of the proposed Bipole III Transmission Project. Provided expert testimony on this project before the Clean Environment Commission.

For Yukon Energy Corporation (2005-2008) – Project Principal regarding 138 kV Carmacks-Stewart Transmission Project activities related to preparation of YEC Project Proposal Submission to the Yukon Environmental and Socio-economic Assessment Board Executive Committee, negotiation of purchase power agreement with mine customer to be served by this project and Project Agreement with three Northern Tutchone First Nations, provision of expert testimony on this project to the Yukon Utilities Board, and participation in ongoing oversight of project implementation activities (Stage 1 of this project came into service in late 2008, Stage 2 came into service in mid-2011).

For Manitoba Floodway Authority (2003-2005) – Senior advisor regarding environmental assessment and licensing activities of the proposed Red River Floodway Expansion Project. Provided expert testimony before the Manitoba Clean Environment Commission on EIA study approach, including cumulative effects assessment, regarding the Project EIS submitted by the Manitoba Floodway Authority.

For Yukon Energy Corporation (1992-2002) – Advisory reviews of environmental impact assessment work for re-licensing of the Aishihik hydro-generation facility and related expert testimony before the Yukon Territorial Water Board.

For uranium mining companies in northern Saskatchewan (1990s) – Project director for consultants regarding socio-economic impact assessment, economic impact and cost-benefit assessments, and public consultation design and implementation for the Rabbit Lake expansions (Cameco Corporation, 1991-1993), the McArthur River developments (Cameco Corporation, 1993-1996), the Cigar Lake developments (Cigar Lake Mining Corporation, 1993-1996), and the Rabbit Lake extension (Cameco Corporation, 1999-); provided related evidence and expert witness testimony for the Rabbit Lake federal environmental review panel hearing and the McArthur River developments federal-provincial environmental review panel hearings. Provided advisory review for InterGroup’s similar socio-economic and economic impact assessments, and public consultation work for COGEMA related to Cluff Lake mine projects during this period.

For Cameco, Cigar Lake Mining Corporation and COGEMA (1993-1994) – Facilitated an agreement in principle for an impact management agreement involving seven Athabaska communities (this was one element of the socio-economic/public consultation EIS work related to the McArthur River and CLMC projects).

For Repap Manitoba, Inc. (1989-1991) – Project management of the socio-economic impact assessment, and design and implementation of an extensive public consultation program, for the proposed Phase 1 Manitoba expansion.

For aggregate producers in Ontario (1980s and early 1990s) – Socio-economic impact and resource policy evaluations relating to proposed aggregate developments in southern Ontario (Puslinch, Milton and Niagara Escarpment Planning Area); provision of resource economics expert testimony before the Ontario Municipal Board on behalf of TCG Materials Limited and on behalf of Armbro Aggregate.

For the City of Winnipeg (1990s) – Socio-economic impact assessment for the new Charleswood and Main/Norwood bridge developments (two separate assignments; provided advisory review for other InterGroup principals who directed this work, as well as assistance in coordination of hearing testimony for the regulatory review of the Charleswood bridge project).

For the Moosonee Development Area Board (early 1990s) – Socio-economic counsel in an intervention relating to potential impacts of Ontario Hydro's proposed hydro generation development of the Moose River Basin.

For Manitoba Hydro (late 1980s and 1990s) – Senior advisory review as required by other InterGroup principals carrying out the following assignments: socio-economic impact assessment and public consultation program for the Conawapa hydro generating station EIS (1989-1993); socio-economic impact assessment and public consultation program for the Split Lake transmission line project (joint study with the First Nation, early 1990’s); socio-economic impact assessment and public consultation program for the siting and the EIS related to the Winnipeg-Brandon transmission line and Neepawa substation projects (1995-1997); study to review environmental externality and compensation cost modeling for hydro-generation and related transmission line projects (1996-1997). Deputy Project Director for initial environmental assessments study for third Bipole Transmission Lines (1986-1987).

For Manitoba Hydro (early-to-mid 1980s) – Various investigations with respect to the environmental and socio-economic impacts related to planning of new power generation projects in northern Manitoba, including deputy project director for the Burntwood River Environmental Overview Study (1980-1984), and review of

InterGroup's work (carried out by senior staff) to prepare the socio-economic assessment and conduct public consultation for the Limestone hydro-electric generating station EIS.

For Alcan (early 1980s) – Managed investigations with respect to the socio-economic impacts of a proposed aluminium smelter in Manitoba.

For Key Lake Mining Corporation (early 1980s) – Provided expert testimony before the Commission of Enquiry on socio-economic impacts associated with the uranium project at Key Lake.

For Amok Ltd. (1977) – In the 1977 Saskatchewan hearings on uranium developments, provided expert testimony before the Bayda Commission of Enquiry on socio-economic impacts associated with the Amok mining project at Cluff Lake.

Compensation & Monitoring Related to Resource Project Impacts

For Tsay Keh Dene First Nation (2001-2009) – Expert socio-economic and resource economics assistance with respect to settlement negotiations concluded with BC Hydro and the Province of British Columbia relating to impacts on the Tsay Keh Dene First Nation from the Williston Reservoir developments in the 1970s (AIP reached in 2006); related advice regarding the Peace Water Use (WUP) process and contracting arrangements for Tsay Keh WUP reservoir-related contracts with BC Hydro.

For Kwadacha First Nation (2001-2008) – Expert socio-economic and resource economics assistance with respect to settlement negotiations concluded with BC Hydro and the Province of British Columbia relating to impacts on Kwadacha First Nation from the Williston Reservoir developments in the 1970s (AIP reached in 2006; Final Agreement reached in 2008).

For Manitoba Hydro in the 1990's – Expert socio-economic and resource economics assistance with respect to claims by the community of South Indian Lake (early 1990's) and by Northern Flood Agreement communities, including the Cross Lake First Nation (1999-Present), related to post-project development impacts from hydroelectric power development.

For uranium mining companies (1999) – Project director for the preparation of a draft work plan for a community vitality monitoring program for northern communities in Saskatchewan affected by uranium mining development; the work plan requirement arose out of federal-provincial environmental impact panel hearings on the McArthur River and Cigar Lake mining projects; the work plan was prepared for a working committee with representatives from the three uranium mining companies (Cameco Corporation, COGEMA, and Cigar Lake Mining Corporation), the Saskatchewan Northern Mines Monitoring Secretariat, and the northern Saskatchewan Health Districts.

For BC Hydro (early 1990's) – Evaluation of a trust fund proposed to compensate five Lillooet Nation Bands for damages from hydroelectric generation and transmission activities.

For the Beaufort Sea Steering Committee (early 1990's) – Review of wildlife compensation program options in the event of an oil spill in the Beaufort Sea.

For Manitoba Hydro (1989-1990) – Project management of an independent post-project evaluation of the Grand Rapids Project impacts on Aboriginal communities, including direction of the socio-economic component of the evaluation.

Resource Rent, Royalty and Tax Policy – Related Expert Evidence

For Grand River Enterprises (GRE) Six Nations Ltd. (2013-2016) – Analysis of economic impacts of GRE manufacture on a First Nation reserve of unmarked tobacco products and sale of such products on other First Nation reserves in Ontario, and the impacts of Ontario Tobacco Quota regulation.

For Regional Municipality of Ottawa Carleton (RMOC) in the mid-1990's – Expert resource and regulatory economist evidence before the Ontario Municipal Board on By-Law 234/92, which imposed compensation payments on private landfill operators in the Region.

For a group of pipeline companies in Ontario (1989-1992) – Assistance with coordination of expert evidence in an arbitration, and provision of expert evidence on methodology to determine annual rent for pipeline use of a transmission corridor owned by Ontario Hydro.

For Sun Oil in the 1970's – Counsel on preparation of a brief to the Government of Canada on the proposed Federal Land Regulations for Oil and Gas Lands.

For the Canadian Potash Producers' Association in the 1970's and early 1980's – Expert assistance with taxation discussions with Saskatchewan authorities, analysis of the proposed government takeover of the potash industry, and liaison with legal counsel.

For the Uranerz-Inexco joint venture in the 1970's – Participation in discussions between the Saskatchewan Government and the uranium industry concerning uranium taxation revisions; provided economic counsel for these discussions.

For the Mining Association of British Columbia in the 1970's – Expert testimony before the Commission of Enquiry into property taxation in that province.

For the Mining Association of Canada in the 1970's – Preparation of analytical models for comparison of different mineral taxation structures.

For Canadian Industrial Oil and Gas Ltd. in the 1970's – Analysis of the public policy aspects of Saskatchewan Bill 42 relating to taxation (advice to legal counsel related to a court case).

Other Strategic Planning and Assessment

For the Yukon Energy Corporation and the Yukon Development Corporation (1987-Ongoing) – Financial and strategic planning counsel on major issues, including rate policy planning (see also Utility Regulation), major capital planning issues (see also Socio-Economic and Environmental Assessment, and Strategic Planning), management agreement arrangements, negotiations in the 1990s between YEC and various owners of the Faro mine, negotiation in 2006-2007 of Power Purchase Agreement (PPA) with Minto Explorations Ltd. and ongoing activities to amend the Minto PPA and to negotiate PPAs with other mines (including Alexco Resource Corp. and in 2017-18 Victoria Gold Corp.).

For Manitoba Hydro (1999-early 2000s) – Assistance on various matters, including policy reviews related to debris management programs and planning related to US market consultations.

For the Northern Manitoba Economic Development Commission (1991-1992) – Participation in the preparation of two reports, contributing to the Commission's Sustainable Economic Development Plan for Northern Manitoba for the 1990s.

For Regional Municipality of Ottawa Carleton (RMOC) during the 1990's – Economic assessments of options to extend the life of the Trail Road Landfill site.

For Metropolitan Toronto (late 1980's) – Economic analysis of the best available technology for the utilization of the landfill gas resources at the Keele Valley Landfill site.

For a western energy company (early 1990's) – Preparation of a Cost-Benefit Analysis of a 160 MW co-generation project, assessment of the implications of the project for Manitoba Hydro, and participation in the discussions between the company and Manitoba Hydro.

For Western Economic Diversification (late 1980's) – Assessment of Winnipeg tri-government development corporation cash flow scenarios.

For the Government of Manitoba during the late 1980's and early 1990's – Advice and assistance in the preparation of proposal calls for the redevelopment of a historically significant site in Winnipeg, as well as participation in the developer selection and negotiation process.

For the Canadian Electrical Association in the late 1970's – Management of interdisciplinary team investigations with respect to the impacts of proposed federal atmospheric emission control guidelines on Canadian electrical generating industry thermal power stations.

RESEARCH PAPERS:

"The Process of Urbanization in Canada, 1600-1961." Simon Fraser University (M.A.) Thesis. 1968.

"Technological Change and the Economics of Agricultural Development." Simon Fraser University (M.A.) Thesis. 1968.

"Economic Analysis of Short-Term Alternatives Regarding Southern Indian Lake in Manitoba" (joint work with Dr. A.M. Lansdown, P.Eng. 1969).

"A New National Development Policy for Canada: The Relevance of Western Canada." Prepared for the Liberal Conference on Western Objectives. 1973.

"Canada's Gains and Losses from Oil Export Taxes" (joint work with Dr. R.W. Fenton, 1973).

"Resource Management Factors Influencing Mineral Development in North Central Canada." Paper presented to the annual western meeting of the Canadian Institute of Mining and Metallurgy, Winnipeg, October 7, 1974.

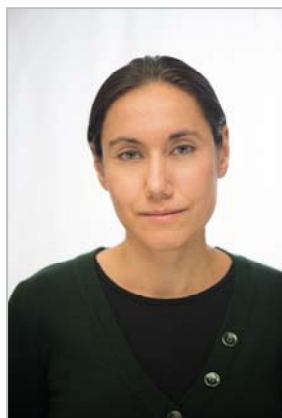
"Energy, Provincial Rights and Canadian Unity." 1973.

"An Evaluation of 'An Energy Policy for Canada' " (joint work with Dr. R.W. Fenton, 1973).

"Resource Management Factors Influencing Manitoba Mining." Natural Resources Institute, University of Manitoba. 1974.

"Liquid Fuels from Renewable Resources in Canada: Systems Economic Studies." Paper presented to the Institute of Gas Technology Symposium on Energy from Biomass and Wastes, Washington, DC. August 1978.

- "Canadian Scenario for Methanol Fuel." Paper presented to the Alcohol Fuels Technology Third International Symposium, California, January 1979.
- "Socio-Economic Impacts from Potential Canadian Methanol Fuel Development." Paper presented to the IV International Symposium on Alcohol Fuels Technology, Brazil. October 1980.
- "Canadian Methanol Development Using Natural Gas and Wood Feedstocks." Paper presented to the First IEA Conference on New Energy Conservation Technologies and their Commercialization, Berlin. April 1981.
- "Methanol as an Alternative Automotive Fuel: CMC's Approach and Experience." Paper presented to the West Coast International Meeting of the Society of Automotive Engineering, Vancouver, BC. August 1983.
- "Status of CMC Fuel Methanol Production and Market Development Programs." Paper presented to the VI International Symposium on Alcohol Fuels Technology, Ottawa. May 21-25, 1984.
- "Diesel & Thermal Electricity Generation Options." Background Paper for Yukon Energy Corporation Energy Planning Charrette, Whitehorse, March 6-9, 2011. Related presentations at the Energy Charrette: "Loads and Role of Diesel" and "Thermal Generation Options".
- "LNG - Transition Fuel Option for Yukon." Paper presented at Yukon Energy LNG Workshop, Whitehorse, January 18, 2012.

**AREAS OF EXPERIENCE:**

- Resource Planning and Project Development
- Utility Regulation
- Environmental and Economic Impact Assessments

EDUCATION:

- University of Manitoba, Faculty of Law LL.B., 2003
- University of Manitoba, Bachelor of Arts (Honours History), 1998

PROFESSIONAL EXPERIENCE:**InterGroup Consultants Ltd.****2005 – Present****Winnipeg, Manitoba****Research Analyst / Research Consultant / Consultant / Principal***Resource Planning and Project Development*

For Gwich'in Council International (2016-Present) – Project Principal on study by Gwich'in Tribal Council funded by INAC, with participation of GNWT and others, on fossil fuel use and costs (and options to reduce this use) for power generation, heating and transportation in Inuvik region communities. Prior to this study, Project Principal to Gwich'in Council International on study to document true cost of fossil fuel generation in selected off grid communities in N.W.T, Nunavut and Yukon, and to define Power Purchase Agreement and ownership options as part of a plan whereby the Indigenous people of the North in off grid communities can take action to secure alternative energy sources to reduce current reliance on fossil fuels.

For Nihtat Corporation (2017 – Present) – Project Principal for business case assessment of cooperative option for solar net metering development in Inuvik, NWT.

For Government of Northwest Territories (2017-Present) – Advisor regarding the Inuvik wind design basis and performance specification works relating to the Inuvik High Point wind energy project, working with Nihtat Corporation (Project lead), Wood, Inuvik Engineering and Hemmera.

For Natural Resources Canada (NRCan) (2017) – Advisor on study to summarize current challenges and opportunities associated with fuelling off-road mine haul trucks in Canada with natural gas.

For the Province of New Brunswick and New Brunswick Power (2016-2017) – Project Principal on Assessment of Socio-Economic Benefits of Expressions of Interest submitted under the Locally Owned Renewable Energy that is Small Scale (LORESS) Program to obtain 80 MW of new renewable generation capacity from Aboriginal Businesses and Local Entities.

For Yukon Energy Corporation (2016) - Project Principal on Resource Options Evaluation of potential power generation options (fossil thermal [including LNG], non-fossil thermal, storage battery, wind, solar, geothermal, and various hydro generation options) and transmission options to meet long-term grid load forecasts (2016-



2035), against environmental, social and economic attributes, in association with EDI Environmental Dynamics, Ecofor Consulting and Campbells North Consulting.

For Casino Mining Corporation and Selwyn Chihong Mining Limited (2014-2016): Support and assistance with negotiation and review of supply contracts with LNG supplier.

For Saik'uz First Nation (2014-2015): Support and assistance with negotiation of term sheet and other agreements with wind project developer.

For Yukon and Alaska governments (2014-2015): Support and assistance for InterGroup's work on the planning study for Yukon and Alaska to provide Viability Analysis of a South-east Alaska and Yukon Economic Development Corridor.

For Yukon Energy (2005-2013): Project manager and lead consultant on the 2011 5-Year Update to 20-Year Resource Plan. Support and assistance with negotiation and review of contracts and other agreements related to the Mayo Hydro Enhancement Project. Support and assistance with negotiation and review of Power Purchase Agreements with Victoria Gold Mine, Alexco Mine and with Minto Mine. Support and assistance with negotiation of Project Agreements with the Northern Tutchone First Nations (Carmacks-Stewart Transmission Project) and Nacho Nyak Dun First Nation (Mayo Hydro Enhancement Project).

Utility Regulation

For Yukon Energy Corporation (2006-Present):

Project manager and lead consultant for a number of regulatory filings before the Yukon Utilities Board, including coordinating and assisting with preparation of application filing documents, interrogatories, and hearing preparation, argument and reply for the following major filings:

- Yukon Utilities Board Part 3 need for and alternatives hearing reviews for the Whitehorse Diesel-Natural Gas Conversion Project; the Mayo Hydro Enhancement Project (Mayo B) and the Carmacks-Stewart Transmissions Project (CSTP).
- Yukon Energy General Rate Applications in 2008/2009, 2012/13 and 2017/18, and the 2009 Phase II Rate Application.
- Yukon Energy interventions in Yukon Electrical Company Limited General Rate Applications in 2008/2009, 2013/15 and 2016/17.
- Assistance with paper regulatory filing processes and other related matters as required, including the 2014 DCF & ERA Application process, the 2011 Rider F Policy filing and review process, 2017 Victoria Gold Power Purchase Agreement (PPA) application, 2010 Alexco PPA application and Minto PPA application.

For the Saskatchewan Rate Review Panel (2013-Present): For 2013-2015 provided assistance with technical review and preparation of the consultant's report for the Panel's review of SaskEnergy delivery and commodity Rate applications. Since 2016, Principal leading technical review and preparation of a consultant's report for Panel's review of SaskEnergy delivery and commodity rate applications, including review of 2016 Application and 2017 Application.



For Manitoba Industrial Power Users Group (MIPUG) (2005-2011): Project manager for the following MIPUG interventions in proceedings before Manitoba Public Utilities Board: the 2008 General Rate Application hearing; the 2008 Energy Intensive Industrial Rate Application hearing, and the 2006 Cost of Service hearing.

Environmental and Economic Impact Assessment

For Yukon Energy (2016-Present) – Project Principal on Aishihik Hydro Relicensing Yukon Environmental and Socio-economic Assessment Act Project Proposal, leading document development for YESAB Project Proposal Submission and socio-economic baseline and effects assessment (project team with Morrison Hershfield; Yukon Energy working with Champagne and Asihihik First Nations).

For Yukon Government (2015-2016): Lead consultant managing multi-discipline team regarding the development of an economic profile of the Alaska Highway.

For Yukon Energy Corporation (2005-2015) - assistance with preparation of Project Proposal submissions to the Yukon Environment and Socio-Economic Assessment Board (YESAB) for the Stewart to Keno City Transmission Project (2015); the Whitehorse Diesel-Natural Gas Conversion Project (LNG Project) (2013); and the Carmacks-Stewart Transmission Project (2006) (CSTP), and with regulatory filings for the Mayo Hydro Enhancement Project (Mayo B), including the Yukon Water Board licence amendment application.

For Manitoba Hydro - provided support for regulatory review processes for the Keeyask Generation Project and the Bipole III Project. Provided analysis regarding environmental assessment issues such as CEAA, scoping, significance methodology and review of the *Species at Risk Act*.

**Public Interest Law Centre
2003 - 2004**

**Winnipeg, Manitoba
Articling Student**

Participated in the Clean Environment Commission hearing for Wuskwatim Generation Station and Transmission Project, including conducting cross-examination and providing the Commission with written and oral submissions.



AREAS OF EXPERIENCE:

- Utility Regulation
- Financial & Economic Analysis, Projections
- Resource Planning Analysis

EDUCATION:

- Bachelor of Science (Economics), Fergana State University, 2000

RELEVANT PROFESSIONAL EXPERIENCE:

InterGroup Consultants Ltd.
2009 – Present

Winnipeg, Manitoba
Research Analyst / Research Consultant

For Qulliq Energy Corporation (2009-Present): Actively involved in the preparation of Phase I and Phase II of 2010/11, 2014/15 and 2018/19 General Rate Applications, including preparation of sales and revenue forecast, revenue requirement, including fuel consumption, fuel price and fuel expense forecast, amortization and rate base schedules, territory-wide and community based Cost of Service analyses, rate design analysis with three rate options [territory-wide, capital zone based and community based] and rate schedules. Provided support in reviewing amortization studies [2010 and 2017] as part of rate applications. Actively involved in the preparation of Major Project Permit Applications for capital project and semi-annual Fuel Stabilization Rider Applications with analysis of actual fuel costs compared to the fuel cost included in the rates. Provide support in regulated and non-regulated return on rate base analysis for the Corporation; annual load and capacity forecast updates. Involved as a team member for development of long-term capital plan for 40 years.

For Yukon Energy Corporation (2009-Present): Provided support in preparation of 2009 GRA Phase II application (bill impacts analysis; cost of service review; revenue-cost ratio analysis) and actively involved in preparation of 2012/13 GRA Phase I application including preparation of sales and revenue forecast, revenue requirement, depreciation schedules under new rates based on new depreciation study, rate base and cost of capital schedules; provided support in preparation of 2017/18 GRA Phase I application; support in budget planning and in preparation of regulatory reports; support in preparation of Yukon Energy's 2011 20-Year Resource Plan update (load forecast update; alternative generation benefit analysis); performed power benefit analysis for Mayo B and Mayo Lake projects; provided support in preparation and review process of Whitehorse Diesel-Natural Gas Conversion (LNG) project Part III application; support in Diesel Contingency Fund/ERA application and analysis. Economic assessment and evaluation of the reviewed resource options in YEC's 2016 Resource Options Evaluation.

For Northwest Territories Power Corporation: Provide support in developing monthly load and revenue forecasts for budget planning; proposed territory-wide levelized rate structure analysis; cost of service comparison and rates analysis in other jurisdictions; potential mini-hydro projects benefit cost analysis. Provided support in preparation and hearing process for 2016-2018 GRA, including development load forecasts, regression analysis, fuel cost, revenue and shortfall estimates.

For Industrial Customers of Newfoundland and Labrador Hydro (2013-Present): Review and provide support in analysis for Newfoundland and Labrador Hydro's 2013 GRA and Amended GRA with 2015 test year, including components of revenue requirement, cost of service, rate design, RSP, interim rate applications and

other proposals; prepare requests for information, pre-filed evidence before the Board of Commissioners of Public Utilities, provide support in oral hearing processes; customer rate impact analysis and customer briefs. Provided support during the review of supply cost recovery application due to drought/low water levels. Provided support for Phase II review of energy supply and outages issues.

For Province of New Brunswick and New Brunswick Power (2016-2017): Team member for assessment of Socio-Economic Benefits of Expressions of Interest submitted under the Locally Owned Renewable Energy that is Small Scale (LORESS) Program to obtain 80 MW of new renewable generation capacity from Aboriginal Businesses and Local Entities.

For Gwich'in Council International (2016-Present): Support on work to document the true cost of fossil fuel generation in selected off-grid communities in N.W.T., Nunavut, and Yukon, and to define Purchase Power Agreement and ownership options as part of a plan whereby the Indigenous people of the North in off-grid communities can take action to secure alternative energy sources to reduce current reliance on fossil fuels. Beaufort Delta Off-Grid Fossil Fuel Costs Study.

For the Saskatchewan Rate Review Panel (2016-Present): Assistance with technical review and preparation of the consultant's report for the Panel's review of SaskEnergy's 2016 Delivery and Commodity, and 2017 Delivery service rate applications, including review of the revenue requirement, load forecast, cost of service analysis, rate proposals and impact to customers.

For Nelson Hydro (2014; 2016; 2017): Review revenue requirement allocations to Urban and Rural systems and develop system allocation factors using capital and O&M costs; develop a Cost of Service model for each system; rate analysis; review profit margins and return on equity for comparable municipality owned utilities across Canada; prepared report. Cost of Service update for 2015. Support in application before BCUC.

For City of Penticton (2015; 2016): Utility rate review for electric, water and sewer utilities, including review and development revenue requirement for each utility focusing on reduced impact to customers from capital projects and phase-in options for other cost components; load forecasts for each utility; developed a Cost of Service model and rate design with phase-in rate options, involved in preparation presentation to the Council and report. Updates to the sewer utility rate design.

For City of Penticton (2017-Present): Stormwater utility rate review, including review and development revenue requirement and rate options with phase-in.

North Salt Spring Waterworks District (2016): Parcel Tax Reform. The assignment includes review of the existing parcel tax structure, review parcel tax structure in the other water districts and peer municipalities, development of new parcel tax structure including rate impact and phase in options.

Economic Profile of Alaska Highway – Yukon Government (2015): Perform financial and quantitative data analysis for economic profile of the Alaska Highway, including impact to Yukon economy and economic sectors.

Financial Evaluation for ranking of Geothermal Renewable Energy Options – Yukon Energy through KGS Group (2016): Perform financial evaluation analysis for geothermal renewable energy options.

For Manitoba Hydro – Keeyask Generation Project: Provided support for the socio-economic impact assessment; KCN communities Population Projection Model support and updates; project employment estimates analysis; Northern Aboriginal employment estimates, including modelling based on employment demand and supply analysis and updates; project construction employment income analysis.

For Viability Analysis of a South-East Alaska and Yukon Economic Development Corridor (2014): Perform financial and quantitative data analysis and modelling assessments as required to assess the viability of the Skagway-Whitehorse economic development corridor options under relevant load and resource project scenarios, analysis for viability of the transmission corridor.

Natural Resources Canada, Natural Gas as a Fuel for Mine Haul Trucks Study (2017): Member of the study team to review current challenges and opportunities associated with fuelling mine haul trucks with natural gas in Canada, estimates of potential fuel use demand by mine haul trucks by province and by sector, review available fuel switch technologies, scenario assessments for natural gas use as well as reduction in GHG emissions; summary conclusions and recommendations for future work.

For Tolko Industries, Highbay Minerals and Manitoba Hydro (2015-2016): provided support for concept study assessing natural gas fuel alternatives (LNG and CNG) for northern Manitoba.

For UCA Alberta (2016-current): Provide support as required in review of AltaLink 2017/18 GTA depreciation matters.

For Hualapai Tribe, US (2017-current): Member of the team to review rate options for the Tribe to develop utility that provides services to the tribe members.

For North Fork Hydro (2016-2017): Provided support in financial analysis for the potential small hydro project in Yukon, including levelized cost of energy and potential financing options.

Cap and Trade (2015): Review current cap and trade practices in other jurisdictions for potential impact to the industrial companies in Manitoba.

Renewable energy rate setting (2016): Review Feed-in tariff rate setting methods in Canada as well as in some States in the USA for renewable energy power purchase agreements in Newfoundland and Labrador.