



April 24, 2013

Mr. Bruce McLennan, Chair
Yukon Utilities Board
Box 31728
Whitehorse, YT Y1A 6L3

Dear Mr. McLennan:

Re: Yukon Energy 2012/2013 General Rate Application – Hearing Costs

On April 27, 2012, Yukon Energy Corporation (YEC, or the Company) filed an application with the Yukon Utilities Board (Board) requesting an Order approving a forecast revenue requirement for the 2012 and 2013 test years, an interim refundable rate rider effective July 1, 2012, and implementation of overall rate adjustments through implementation of Rider J and Rider R (Application).

Order 2013-1 was issued March 24, 2013. According to the Board's YUB Intervenor Cost Awards Policy, parties have 30 days from the date of the YUB report or order to submit cost claims.

Attached please find Yukon Energy's Application and supporting information for costs related to the Revenue Requirement proceeding, including the following material:

- An Affidavit of Cost Claim;
- A summary of Total Fees and Disbursements;
- A summary of Professional Fees by segment;
- A Summary of Disbursements Claimed; and
- A Summary by Individual and Allocation by Production Services and Administrative Services (**Attachment A**).

Also attached is relevant supporting documentation for costs incurred including invoices, receipts and timesheets (**Attachment B**), and a confirmation of retainer from legal counsel for Yukon Energy, as well as a confirmation of retainer for the consultants retained by Yukon Energy to assist in preparation and review of the Application (**Attachment C**).

As indicated in Reply Argument and the April 23, 2013 Compliance Filing, given the concerns raised by intervenors in argument, Yukon Energy proposes to establish a Hearing Cost Reserve

Account. This measure should ensure that issues that arose with regard to timing of hearing cost awards decision relative to compliance filing decisions do not recur¹.

Yukon Energy is seeking approval of costs incurred in relation to the preparation and Yukon Utilities Board review of 2012/2013 General Rate Application. This includes costs incurred related to the following key activities:

- Preparation of the 2012-2013 General Rate Application (including costs incurred to prepare, draft, review and file the final Application document);
- Preparation of Information Requests (including costs incurred to prepare, draft, review, and file final document);
- Preparation for, and attendance at, the oral hearing held in Whitehorse on November 12-14, 2012; and
- Preparation of Final Argument (filed November 28, 2012) and Reply Argument (filed December 12, 2012).

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 an approval from 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.

A significant filing, such as a general rate application, is labour intensive and requires significant analysis, writing, review and production to ensure an accurate, clear and coherent document is provided and is properly defended. Numerous individuals with differing backgrounds and expertise are required including individuals from various departments within YEC, and external

¹ CW noted in Argument that "YEC's process for addressing GRA hearing costs is flawed as demonstrated in Undertaking #11 as the compliance filing approved \$800,000 in hearing costs to be amortized during the test years whereas Order 2009-11 awarded YEC total hearing costs of only \$640,065. This methodology resulted in an overpayment in regulatory costs during the test years and annual payment of \$400,000 to YEC through rates for hearing costs that were never incurred". Yukon Energy indicated in Reply Argument that "given the concerns raised by CW with regard to the current approach approved by the YUB, the proposal to establish a Hearing Cost Reserve account is acceptable to YEC as a measure to ensure that issues that arose with regard to timing of hearing cost awards decisions relative to compliance filing decisions does not recur".

experts with very specific areas of expertise. The production of a GRA also necessarily requires additional significant support and production services.

The 2012/2013 General Rate Application was a detailed and complex filing that included an Application and Supporting Documents provided in 11 separate Tabs with 16 Appendices. As indicated in response to CW-YEC-1-31, UCG-YEC-2-4 and in Yukon Energy's Reply Argument, page 34, the 2012/2013 General Rate Application process has involved a number of complex issues that required extraordinary efforts to address. The Board itself noted concerns regarding the number and complexity of issues to be reviewed in this process (in outlining its rationale for ordering a second round of IRs in Order 2012-8)². The exceptional extensive volume of interrogatories and detailed nature of many of the questions is indicative of a process with a larger number of issues of greater complexity than past GRAs.

Specifically:

- The first round of IRs included 906 questions³ – to respond within the time period required was a labour intensive process that required considerable additional utility and consulting resources. Aside from the effort required to research or accumulate data for each individual interrogatory response, as well as draft and review responses, a great deal of effort was required to coordinate the process and ensure accuracy and consistency of information provided.
- An unprecedented second round of IRs was included in the hearing process – this added approximately 130 further questions (bringing the total number of IRs in this hearing to an unprecedented 1036 IRs)⁴. Again, this process required considerable effort to be expended over a period when utility and consultant witnesses were also preparing for the oral hearing.

The number and complexity of issues raised in the Application necessitated ongoing meetings and discussion between YEC, its legal counsel and consultants during the Application preparation process and throughout the regulatory review and hearing preparation process. Wherever possible, communications were managed with technology (teleconferences, email and video conferencing), however, face to face meetings were necessary as part of the Application and hearing preparation process. To the extent possible, these meetings were coordinated with other activities and assignments.

Further, the nature and complexity of the Application and the volume of material filed during the hearing process (i.e., 1036 IRs) also meant that production services were integral to the efficient and effective conduct of the hearing process (i.e., production of interrogatory responses and argument and reply argument documents).

² "The Board is concerned with the quantity of issues regarding this application and the ability to adequately clarify and test these issues in the time allotted for the oral public hearing. Therefore, in order to facilitate a thorough and expeditious oral public hearing, the Board has allowed for a second round of IRs as the Board has further IRs for YEC."

³ The YEC 2008/2009 GRA involved only 1 round of IRs and approximately 850 separate questions; the YECL 2008/2009 GRA included approximately 700 IRs.

⁴ By comparison, the 2008/2009 General Rate Application for YECL involved approximately 700 IRs and the 2008/2009 General Rate Application for YEC involved approximately 850 IRs.

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", "attendance", and "argument, reply and follow-up", Yukon Energy has followed the practice established during past YUB review processes and used the following basic organizational structure:

- **Preparation** covers activities from January 2012 to the start of the oral hearing on November 12, 2012, including preparation of the Application, interrogatory responses, any other necessary filings, and preparation for the oral hearing.
- **Hearing Attendance** covers attendance at the oral hearing, preparation of undertakings, review of transcripts and other related activities undertaken during the oral hearing held from November 12-14, 2012.
- **Argument and Reply** covers activities including review of transcripts for corrections following the oral hearing, Final Argument, and Reply Argument. Costs incurred after December 12, 2012 have not been claimed in this filing.

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

1. Legal Fees

As in past hearings and regulatory processes, Yukon Energy retained Davis LLP as legal counsel, with P. John Landry providing the majority of legal services required.

Mr. Landry and Davis LLP provided the following relevant assistance to Yukon Energy in relation to the preparation, filing and review of the 2012/13 General Rate Application:

- Review of draft General Rate Application;
- Review of correspondence and any other materials filed in relation to the Application and review process;
- Review of information requests by intervenors and of Yukon Energy's responses to information requests;
- Assistance in preparations for the oral hearing;
- Attendance at the oral hearing;
- Assistance with preparation and review of written argument and written reply; and
- Providing legal advice as required during the proceeding.

Pursuant to the Scale of Costs and prior Board direction⁵, professional fees for legal services included in the Yukon Energy cost award application do not exceed the established \$350/hour limit. The summary of fees by hearing activity stages for Davis LLP is as follows:

Phase	Hours	Total fees allowed by Scale of Costs (\$Can)
Preparation	398.20	139,340.00
Hearing Attendance	30.00	10,500.00
Argument, Reply, Follow-Up	48.50	16,975.00
Davis LLP Fee Total	476.70	166,815.00

2. Consultant Fees

Consultant costs were incurred for InterGroup Consultants Ltd., (“InterGroup”) and Klynveld Peat Marwick Goerdeler LLP, (“KPMG”).

InterGroup Fees and Expenses

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

InterGroup was heavily involved in the preparation of the Application (including producing preliminary and final drafts of materials, as well as professional services for production of the final document) and with the coordination of materials with Yukon Energy and its legal counsel, including the following specific activities:

- **Preparation of General Rate Application** – Including economic analysis, as well as 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 of interrogatory responses and other activities or submissions required prior to any oral hearing process. This included coordination with YEC and legal counsel, drafting and editing of interrogatory responses, as well as professional services for production of any documents, and overall process management and progress tracking during the IR preparation period.
- **Preparation related to any YUB-led regulatory review process** – Preparation sessions with YEC and its legal counsel, as well as preparation of any other necessary materials for the oral hearing.
- **Attendance at Oral Hearing** – Oral testimony and assistance with undertakings and any other submissions as required.

⁵ 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.

- **Preparation of Argument and Reply** – Assistance with preparation of final argument and reply argument and any other follow-up activities subsequent to the oral hearing.

InterGroup Consultants Ltd costs for the above-noted services primarily cover the participation of Cam Osler (Principal and Consultant with over 20 years experience); Mona Pollitt-Smith (Consultant with over 7 years experience); and Hamid Najmidinov (Research Consultant with over 8 years experience) related to analysis and drafting of components of the Application and related ongoing work (interrogatory responses, written argument and written reply). All of the consultants noted above were in attendance at the oral hearing.

The extent of the filing required significant effort and additional resources provided by other InterGroup staff to provide assistance in preparing draft material for review; this was necessitated to meet Board-required deadlines. The following is noted with regard to participation of other InterGroup staff in preparation of materials:

- Junior staff or other consultants were often relied upon to undertake initial research, analysis and drafting materials for review and finalization by more senior staff. Based on previous experiences, this has been considered a more efficient and economic use of resources and reduces the time and costs senior staff spend on preparing materials.
- As noted earlier, the 2012/2013 General Rate Application process involved a number of complex issues that required extraordinary efforts to address. This included an unprecedented two rounds of interrogatories with a total of 1,036 interrogatory responses provided. Aside from the effort required to research or accumulate data for each individual response, as well as draft and review responses, a great deal of effort was required to coordinate the process and ensure accuracy and consistency of information provided. A mix of senior and junior utility and consulting staff and analysts were used to efficiently and expeditiously handle the large volume of material that was prepared, and to cost effectively engage support resources that were lower cost than having senior people address every detail. Assistance provided by other staff in this regard was not duplicative and was considered both necessary and cost effective approach to completing this extraordinary amount of work within regulatory timelines mandated by the Board.

Other consultants and research staff relied upon, as required, included the following:

- Patrick Bowman (Principal and Consultant, with over 12 years experience) – provided senior support and assistance related to load forecasts, power benefits modeling (long term hydro and diesel forecasts), diesel contingency fund and ERA issues, and other specific issues as required during the Application preparation and IR processes.
- Andrew McLaren (Principal and Consultant, with over 12 years experience) – provided senior support and assistance related to return on equity issues and DSM issues and approaches in other jurisdictions during the Application preparation and IR review processes.
- Hayitbay Mahmudov (Consultant, with over 7 years of experience) – provided senior support and assistance during the interrogatory process focused on preparation of

responses related to DCF and ERA issues, as well as general assistance with coordination of responses related to revenue requirement issues, and any other issues as required.

- Yadili Okwumabua-Gbakima (Research Analyst, with over 4 years of experience) – provided research assistance related to specific issues and IR responses, quality assurance review and assistance with management and coordination of document preparation (Application and IRs).
- Shuo Zhang (Research Analyst, with 1 year of experience) – provided research assistance, quality assurance review and technical analysis as required.

CV's for all above InterGroup staff are provided in Appendix C.

Costs also include services provided by Jolene Mollard (Production Coordinator, with over 8 years of experience) and other staff related to document review, production and process tracking.

As noted in the attached retainer, 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 (such as GRA's) and have been separated out from pure administration costs (such as invoicing, clerical or secretarial work) and are included in this cost claim. Professional services for document production are not included in consultant fees⁶.

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. This proceeding required considerable effort to produce both a consolidated Application Document (consisting of 11 separate Tabs and a number of supporting Appendices) as well as a consolidated IR document for each round of interrogatories. It is noted that 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 providers⁷.

⁶ This includes production work related to the formatting and production of the 2012/13 General Rate Application and production work related to formatting, review and production of a consolidated interrogatories filing document as well as Argument and Reply.

⁷ As previously noted, for the current proceeding, Round 1 IRs consisted of 906 questions and Round 2 IRs added a further 130 questions [by comparison the YECL 2008/2009 GRA had approximately 700 IRs and the YEC 2008/2009 GRA had approximately 850 IRs].

The allocation of administration and production costs is noted in the tables provided in **Attachment A**.

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

Phase	Hours	Total fees allowed by Scale of Costs (\$Can)
Preparation	3,591.00	449,505.00
Hearing Attendance	86.75	13,226.75
Argument, Reply, Follow-Up	280.00	45,972.50
InterGroup Fee Total	3,957.75	508,704.25

KPMG Fees and Expenses

KPMG Economic and Valuation Services Practice was retained to complete a depreciation study of certain tangible asset classes of Yukon Energy Corporation.

The scope of the engagement was outlined in the report provided as Tab 10 of the Application. KPMG provided preliminary recommendations for filing in the Application as well as a detailed narrative report filed during Round 1 Interrogatories [YECL-YEC-1-55(a)]. In addition to providing the report, KPMG also provided assistance with a number of interrogatories during Round 1 IRs.

The Board in its Order (paragraph 183 and 184) accepted the depreciation study and adjustments employed by YEC for this test period.

Costs for the above-noted services primarily cover the participation of the following individuals:

- Vimal K Patel (Principal, with 16 years experience);
- John D McMann, (Senior Manager with 11 years experience);
- Brian T Zimmerman (Manager with 6 years experience); and
- James Cook (Manager, with 5 years experience).

The response to YUB-YEC-1-58(a) provides the scope of work and retainer for KPMG. The response to YECL-YEC-1-56(a) provides the curriculum vitae of the KPMG personnel who prepared the depreciation study and provided support during the IR process. These IRs are included in Attachment C of this Cost Awards Filing.

The summary of fees by hearing activity stages for KPMG is as follows:

Phase	Hours	Total fees allowed by Scale of Costs (\$Can)
Preparation	371.00	63,333.50
Hearing Attendance	-	-
Argument, Reply, Follow-Up	-	-
KPMG Fee Total	371.00	63,333.50

3. Disbursements

Total disbursements claimed are \$86,524.51 broken out as follows:

	Davis LLP	InterGroup	KPMG	YEC	Total
Travel ¹	5,200.95	25,113.68	-	12,641.53	42,956.16
Meals & Incidentals	682.46	1,643.10	-	4,801.95	7,127.51
Telephone and Fax	1,281.38	157.35	-	1,881.49	3,320.22
Photocopying and Printing	603.80	4,499.78	-	-	5,103.58
Advertising	-	-	-	22,319.41	22,319.41
Misc. Supplies and Services ²	14.65	12.15	-	5,670.83	5,697.63
Total	7,783.24	31,426.06	-	47,315.21	86,524.51

Notes:

1. Includes airfares, accomdatons, taxi, rental car and parking expenses

2. Includes transcript expenses

Photocopying and printing costs internal to YEC's legal counsel and consultants are reasonable and necessarily incurred as they relate to the preparation (drafting, review and finalization) of the Application and similarly to the drafting, review and finalization of interrogatories and other required filings.

As noted above, the number and complexity of issues raised in the Application necessitated ongoing meetings and discussion between YEC, its legal counsel and consultants during the Application preparation process and throughout the regulatory review and hearing preparation process. Wherever possible, communications were managed with technology (teleconferences, email and video conferencing), however, face to face meetings were necessary as part of the Application and hearing preparation process. To the extent possible, these meetings were coordinated with other activities and assignments.


Travel costs were incurred for the following activities:

- Application preparation, review and finalization – meetings held in Vancouver [January 4, February 9-10 and March 11] and in Whitehorse [January 18-19] with YEC Counsel, Consultants and utility staff in order to review Application issues in order to finalize and file Application.
- YEC Workshop – attendance of YEC consultants at GRA Application workshop held in Whitehorse May 30, 2012.
- IR Review and hearing preparation – meetings in Whitehorse July 9-10 to coordinate the approach to answering Round 1 IRs and in Vancouver July 18-19 to review and finalize IR responses.
- Hearing Panel Preparation – YEC hearing panel preparation sessions held August 21-22, in Vancouver September 10-14 and in Winnipeg October 9-11.
- Hearing attendance – attendance of YEC counsel and consultants at the oral hearing November 12-14.


Yukon Energy's cost application for travel costs is based on cost awards filings provided to the Board and principles and precedents established by past Board Orders⁸. Travel costs include airfare, accommodation, taxis/train/rentals, and parking, but do not include costs for meals. Airfare was at economy rates, where available. For the most part, airfare was booked using flight passes.

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 as **Attachment B** to this filing.

Yours truly,



Ed Mollard
Chief Financial Officer



Attachments

⁸ The Reasons for Decision on Order 2008-1 provide that while "the scale of costs do not expressly provide for travel costs in relation to preparation of an application by a utility", such costs are ultimately at the discretion of the Board. In that Order, the Board allowed travel costs in relation to the preparation of an application since, "the Board was satisfied that YEC had not made provision for these costs in its revenue requirement". The Board held that "pre-application travel costs are incremental to YEC's current revenue requirement and, having been prudently incurred by YEC, in the Board's view ought to be recoverable by YEC from customer through its HRA."

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 **for participation in a proceeding before the**

Yukon Utilities Board with respect to the following Application: 2012/13 GENERAL RATE APPLICATION

I, Michael Brandt, of the (city/town) of WHITEHORSE and the Territory/Province of YUKON,

MAKE OATH (OR AFFIRM) AND SAY THAT:

- 1) I am the Vice President of the cost claimant YUKON ENERGY CORP. (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 \$ 825,377.26 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) April 24, 2013.

Notary Public or Commissioner of Oaths

Signature of Affiant

Shelley Nelson

M. Brandt

Yukon Utilities Board

YEC 2012/2013 General Rate Application

Summary of total costs claimed

Form 1 Page 1 of 1

Date			Total Fees	Total Disbursements	Total Fees & Disbursements
April 24, 2013					
Firm/Company Name			Total Fees	Total Disbursements	Total Fees & Disbursements
Davis LLP			\$166,815.00	\$7,783.24	\$174,598.24
InterGroup Consultants			\$508,704.25	\$31,426.06	\$540,130.31
KPMG LLP			\$63,333.50	\$0.00	\$63,333.50
YEC Misc Supplies & Services				\$47,315.21	\$47,315.21
Firm/Company Name					
Firm/Company Name					
Firm/Company Name					
TOTAL COSTS CLAIMED			\$738,852.75	\$86,524.51	\$825,377.26
			\$825,377.26		

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

YEC 2012/2013 General Rate Application

CONSULTING FEES

Date: April 23, 2013

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	230-236	633.25	146,339.00	28.50	6,726.00	108.25	25,547.00	770.00	178,612.00
P. Bowman	>12	175-185	191.50	33,582.50	3.00	555.00	1.00	185.00	195.50	34,322.50
A. McLaren	>12	155-155	23.75	3,681.25					23.75	3,681.25
N. LeBlond	>7	136-136	0.50	68.00					0.50	68.00
M. Pollitt-Smith	>7	120-140	1,045.50	126,244.00	26.00	3,302.00	135.50	17,208.50	1,207.00	146,754.50
H. Mahmudov	>7	120-140	98.00	11,760.00					98.00	11,760.00
H. Najmidinov	>8	85-91	763.00	65,216.25	27.00	2,457.00	26.00	2,366.00	816.00	70,039.25
G. Senior	>3	92-92	3.50	322.00					3.50	322.00
Y. Okwumabua	>4	79-83	460.75	34,061.25	2.25	186.75			463.00	34,248.00
S. Zhang	>1	79-83	139.00	10,981.00					139.00	10,981.00
C. Blouw	>1	79-83	7.50	592.50					7.50	592.50
J. Valdivia	>2	79-83	1.50	118.50					1.50	118.50
J. Mollard	>8	69-72	157.75	10,815.75			9.25	666.00	167.00	11,481.75
Admin/Clerical - Production	>1	59-61	95.50	5,723.00			-	-	95.50	5,723.00
Total InterGroup Consultants			3,621.00	449,505.00	86.75	13,226.75	280.00	45,972.50	3,987.75	508,704.25

Claimant YUKON ENERGY CORPORATION
 Hearing _____

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

PROFESSIONAL FEES

YEC 2012/2013 General Rate Application

CONSULTING FEES

Date: April 24, 2013

PROFESSIONAL FEES									
Years of Experience	Hourly Wage	Preparation		Attendance		Argument & Reply		Total Fees	
		Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees

KPMG LLP

Principal	>15	\$495.00	65.00	\$17,550.00					65.00	17,550.00
Senior Manager	>10	\$395.00	76.00	\$17,480.00					76.00	17,480.00
Manager	>5	\$260.00	100.50	\$16,080.00					100.50	16,080.00
Senior Staff	>5	\$180.00	111.00	\$17,760.00					111.00	17,760.00
Staff	>1	\$155.00	18.50	\$2,220.00					18.50	2,220.00
Total Adjustments				-\$7,756.50					-	7,756.50
Total This Company			371.00	63,333.50	0.00	0.00	0.00	0.00	371.00	63,333.50

LEGAL FEES

Date: April 24, 2013

PROFESSIONAL FEES									
Years of Experience	Hourly Wage	Preparation		Attendance		Argument & Reply		Total Fees	
		Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees

Davis LLP

P.J. Landry	>20	\$350.00	397.00	138,950.00	30.00	10,500.00	48.50	16,975.00	475.50	166,425.00
C.A. Millar	>20	\$325.00	1.20	390.00					1.20	390.00
Individual Name										
Individual Name										
Total This Company			398.20	139,340.00	30.00	10,500.00	48.50	16,975.00	476.70	166,815.00

Claimant YUKON ENERGY CORPORATION
 Hearing _____

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

YUKON UTILITIES BOARD

Summary of disbursements claimed

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PROFESSIONAL FEES

Date: April 24, 2013

Disbursements Claimed (exclusive of GST)	Davis LLP	InterGroup Consultants	KPMG	YEC Supplies & Services	Total Disbursements
Airfare	\$3,700.36	\$17,206.68		\$5,966.18	\$26,873.22
Accommodation	\$1,179.56	\$7,459.46		\$6,365.54	\$15,004.56
Meals & incidentals	\$682.46	\$1,643.10		\$4,801.95	\$7,127.51
Mileage					\$0.00
Taxi	\$142.46	\$447.54		\$286.95	\$876.95
Parking	\$178.57			\$22.86	\$201.43
Car Rental					\$0.00
Transcripts				\$2,474.35	\$2,474.35
Postage					\$0.00
Courier/delivery				\$473.63	\$473.63
Telephone/long distance/fax	\$1,281.38	\$157.35		\$1,881.49	\$3,320.22
Internal photocopying	\$603.80	\$4,499.78			\$5,103.58
External printing					\$0.00
Advertising workshops & hearings				\$22,319.41	\$22,319.41
Misc. Supplies & Services	\$14.65	\$12.15		\$2,722.85	\$2,749.65
Other					\$0.00
TOTAL DISBURSEMENTS	\$7,783.24	\$31,426.06	\$0.00	\$47,315.21	\$86,524.51

Claimant YUKON ENERGY CORPORATION
Hearing _____

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

Davis LLP

2012/2013 General Rate Application

Davis LLP

	Invoice	Claimed	Not Claimed
Preparation	156,574.57	144,490.94	12,083.63
Hearing Attendance	13,792.24	13,022.34	769.90
Argument, Reply, Follow-Up	18,297.46	17,084.96	1,212.50
Total	188,664.27	174,598.24	14,066.03
Professional	180,765.00	166,815.00	13,950.00
Meals	693.49	682.46	11.03
Travel	5,305.95	5,200.95	105.00
Telephone and Fax	1,281.38	1,281.38	-
Photocopying and Printing	603.80	603.80	-
Adversting (Wkshp and Hearings)	-	-	-
Misc. Supplies and Services	14.65	14.65	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

2012/2013 General Rate Application

Davis LLP

Invoice Date	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Preparation:					
January 2012	Professional fee - PJL	16.50	6,187.50	5,775.00	412.50
	Catering services		86.68	86.68	
	Telephone/Long Distance		67.07	67.07	
	<i>Subtotal</i>	<i>16.50</i>	<i>6,341.25</i>	<i>5,928.75</i>	<i>412.50</i>
February 2012	Professional fee - PJL	48.50	18,187.50	16,975.00	1,212.50
	Catering services		33.16	33.16	
	Photocopying (bw & colour)		17.70	17.70	
	Telephone/Long Distance		166.56	166.56	
	<i>Subtotal</i>	<i>48.50</i>	<i>18,404.92</i>	<i>17,192.42</i>	<i>1,212.50</i>
March 2012	Professional fee - PJL	50.00	18,750.00	17,500.00	1,250.00
	Catering services		130.70	130.70	
	Telephone/Long Distance		130.21	130.21	
	<i>Subtotal</i>	<i>50.00</i>	<i>19,010.91</i>	<i>17,760.91</i>	<i>1,250.00</i>
April 2012	Professional fee - PJL	40.50	15,187.50	12,250.00	2,937.50
	Photocopying (bw & colour)		21.60	21.60	
	Telephone/Long Distance		107.85	107.85	
	<i>Subtotal</i>	<i>40.50</i>	<i>15,316.95</i>	<i>12,379.45</i>	<i>2,937.50</i>
May 2012	Professional fee - PJL	15.50	5,812.50	5,425.00	387.50
	Photocopying (bw & colour)		12.00	12.00	
	Telephone/Long Distance		163.10	163.10	
	<i>Subtotal</i>	<i>15.50</i>	<i>5,987.60</i>	<i>5,600.10</i>	<i>387.50</i>
June 2012	Professional fee - PJL	11.50	4,312.50	4,025.00	287.50
	Photocopying (bw & colour)		15.90	15.90	
	Telephone/Long Distance		54.61	54.61	
	<i>Subtotal</i>	<i>11.50</i>	<i>4,383.01</i>	<i>4,095.51</i>	<i>287.50</i>
July 2012	Professional fee - PJL	33.50	12,562.50	11,725.00	837.50
	Catering services		33.30	33.30	
	Meals		28.50	28.50	
	Office supplies		8.80	8.80	
	Photocopying (bw & colour)		459.50	459.50	
	Telephone/Long Distance		64.96	64.96	
	Travel charges		1,104.55	1,104.55	
	<i>Subtotal</i>	<i>33.50</i>	<i>14,262.11</i>	<i>13,424.61</i>	<i>837.50</i>
August 2012	Professional fee - PJL	24.50	9,187.50	8,575.00	612.50
	Catering services		41.20	41.20	
	Telephone/Long Distance		50.14	50.14	
	<i>Subtotal</i>	<i>24.50</i>	<i>9,278.84</i>	<i>8,666.34</i>	<i>612.50</i>
September 2012	Professional fee - PJL	51.00	19,125.00	17,850.00	1,275.00
	Catering services		87.20	87.20	
	Photocopying (bw & colour)		1.20	1.20	
	Telephone/Long Distance		142.95	142.95	
	<i>Subtotal</i>	<i>51.00</i>	<i>19,356.35</i>	<i>18,081.35</i>	<i>1,275.00</i>
October 2012	Professional fee - PJL	63.50	23,812.50	22,225.00	1,587.50
	Catering services		9.96	9.96	
	Meals		33.28	28.75	4.53
	Photocopying (bw & colour)		7.50	7.50	
	Telephone/Long Distance		89.68	89.68	
	Travel charges		2,077.21	1,985.61	91.60
	<i>Subtotal</i>	<i>63.50</i>	<i>26,030.13</i>	<i>24,346.50</i>	<i>1,683.63</i>
November 2012	Professional fee - PJL	47.50	17,812.50	16,625.00	1,187.50
	Professional fee - CAM	1.20	390.00	390.00	
	<i>Subtotal</i>	<i>48.70</i>	<i>18,202.50</i>	<i>17,015.00</i>	<i>1,187.50</i>
		Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
	Total Preparation	403.70	156,574.57	144,490.94	12,083.63
	<i>Total Preparation Claimed</i>	<i>398.20</i>		<i>144,490.94</i>	
	<i>Total Preparation Not Claimed</i>				<i>12,083.63</i>
	Professional		151,327.50	139,340.00	11,987.50
	Meals		483.98	479.45	4.53
	Travel		3,181.76	3,090.16	91.60
	Telephone and Fax		1,037.13	1,037.13	-
	Photocopying and Printing		535.40	535.40	-
	Adversting (Wkshp and Hearings)		-	-	-
	Misc. Supplies and Services		8.80	8.80	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

2012/2013 General Rate Application

Davis LLP

Invoice date	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Hearing Attendance:					
November 2012	Professional fee - Landry	30.00	11,250.00	10,500.00	750.00
	Office supplies		5.85	5.85	-
	Meals		178.40	171.90	6.50
	Photocopying (bw & colour)		68.40	68.40	-
	Telephone/Long Distance		165.39	165.39	-
	Travel charges		2,124.19	2,110.79	13.40
	<i>Subtotal</i>		<i>13,792.24</i>	<i>13,022.34</i>	<i>769.90</i>
		Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
	Total Attendance	30.00	13,792.24	13,022.34	769.90
	<i>Total Attendance Claimed</i>	<i>30.00</i>		<i>13,022.34</i>	
	<i>Total Attendance Not Claimed</i>				<i>769.90</i>
	Professional		11,250.00	10,500.00	750.00
	Meals		178.40	171.90	6.50
	Travel		2,124.19	2,110.79	13.40
	Telephone and Fax		165.39	165.39	-
	Photocopying and Printing		68.40	68.40	-
	Adversting (Wkshp and Hearings)		-	-	-
	Misc. Supplies and Services		5.85	5.85	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

Davis LLP

Invoice date	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Argument, Reply & Follow-up					
November 2012	Professional fee - Landry	27.50	10,312.50	9,625.00	687.50
	<i>Subtotal</i>	<i>27.50</i>	<i>10,312.50</i>	<i>9,625.00</i>	<i>687.50</i>
December 2012	Professional fee - Landry	21.00	7,875.00	7,350.00	525.00
	Catering services		31.10	31.10	
	Telephone/Long Distance		78.86	78.86	
	<i>Subtotal</i>	<i>21.00</i>	<i>7,984.96</i>	<i>7,459.96</i>	<i>525.00</i>

	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Total	48.50	18,297.46	17,084.96	1,212.50
<i>Total Claimed</i>	<i>48.50</i>		<i>17,084.96</i>	
<i>Total Not Claimed</i>				<i>1,212.50</i>
Professional		18,187.50	16,975.00	1,212.50
Meals		31.10	31.10	-
Travel		-	-	-
Telephone and Fax		78.86	78.86	-
Photocopying and Printing		-	-	-
Adversting (Wkshp and Hearings)		-	-	-
Misc. Supplies and Services		-	-	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

InterGroup Consultants Ltd

2012/2013 General Rate Application

InterGroup Consultants Ltd

	Invoice	Claimed	Not Claimed
Preparation	477,212.75	472,805.92	4,406.83
Hearing Attendance	21,086.86	21,032.36	54.50
Argument, Reply, Follow-Up	46,580.28	46,292.03	288.25
Total	544,879.89	540,130.31	4,749.58
Professional	512,527.75	508,704.25	3,823.50
Meals	1,813.90	1,643.10	170.80
Travel	25,868.96	25,113.68	755.28
Telephone and Fax	157.35	157.35	-
Photocopying and Printing	4,499.78	4,499.78	-
Adversting (Wkshp and Hearings)	-	-	-
Misc. Supplies and Services	12.15	12.15	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

InterGroup Consultants Ltd

Invoice date	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Preparation					
January 2012	C.F. Osler	25.00	5,750.00	5,750.00	
	P. Bowman	12.50	2,187.50	2,187.50	
	M. Pollitt-Smith	82.50	9,900.00	9,900.00	
	H. Najmidinov	81.25	6,906.25	6,906.25	
	Y. Okwumabua	62.00	4,898.00	4,898.00	
	C. Blouw	7.50	592.50	592.50	
	J. Mollard	0.50	34.50	34.50	
	Admin/Clerical	2.00	118.00		118.00
	Airfare		913.68	913.68	
	Hotel (max \$150/day)		508.24	508.24	
	Meals		104.22	96.22	8.00
	Photocopying		222.55	222.55	
	Taxi		30.47	30.47	
	Telephone/Long Distance		16.55	16.55	
	Train		6.02	6.02	
	<i>Subtotal</i>		<i>273.25</i>	<i>32,188.48</i>	<i>32,062.48</i>
February 2012	C.F. Osler	115.75	26,622.50	26,622.50	
	P. Bowman	27.50	4,812.50	4,812.50	
	A. McLaren	4.75	736.25	736.25	
	M. Pollitt-Smith	166.50	19,980.00	19,980.00	
	H. Najmidinov	137.25	11,666.25	11,666.25	
	Y. Okwumabua	88.75	7,011.25	7,011.25	
	S. Zhang	7.00	553.00	553.00	
	J. Mollard	1.25	86.25	86.25	
	Admin/Clerical	13.50	796.50	796.50	
	Airfare		1,827.34	1,827.34	
	Hotel (max \$150/day)		258.34	258.34	
	Meals		70.90	61.90	9.00
	Photocopying		439.00	439.00	
	Taxi		24.76	24.76	
	Telephone/Long Distance		12.22	12.22	
	Train		8.92	8.92	
<i>Subtotal</i>		<i>562.25</i>	<i>74,905.98</i>	<i>74,896.98</i>	<i>9.00</i>
March 2012	C.F. Osler	70.00	16,100.00	16,100.00	
	P. Bowman	13.00	2,275.00	2,275.00	
	A. McLaren	1.25	193.75	193.75	
	M. Pollitt-Smith	128.00	15,360.00	15,360.00	
	G. Senior	1.25	115.00	115.00	
	H. Najmidinov	126.25	10,731.25	10,731.25	
	Y. Okwumabua	88.50	6,991.50	6,991.50	
	S. Zhang	33.00	2,607.00	2,607.00	
	P. Hansen	0.50	56.50		56.50
	J. Mollard	26.50	1,828.50	1,811.25	17.25
	Admin/Clerical	15.00	885.00	634.25	250.75
	Airfare		930.00	930.00	
	Hotel (max \$150/day)		266.60	266.60	
	Photocopying		787.80	787.80	
	Taxi		11.42	11.42	
	Telephone/Long Distance		100.43	100.43	
Train		6.02	6.02		
<i>Subtotal</i>		<i>503.25</i>	<i>59,245.77</i>	<i>58,921.27</i>	<i>324.50</i>
April 2012	C.F. Osler	51.25	11,787.50	11,787.50	
	M. Pollitt-Smith	83.00	9,960.00	9,960.00	
	G. Senior	1.00	92.00	92.00	
	H. Najmidinov	101.25	8,606.25	8,606.25	
	Y. Okwumabua	93.00	4,977.00	4,977.00	
	S. Zhang	6.00	474.00	474.00	
	P. Hansen	1.00	113.00		113.00
	J. Mollard	38.75	2,673.75	2,673.75	
	Admin/Clerical	2.50	147.50	118.00	29.50
	Office Supplies		12.15	12.15	
	Photocopying		754.25	754.25	
	Taxi		6.66	6.66	
	<i>Subtotal</i>		<i>377.75</i>	<i>39,604.06</i>	<i>39,461.56</i>

2012/2013 General Rate Application

InterGroup Consultants Ltd

Invoice date	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
May 2012	C.F. Osler	30.75	7,072.50	7,072.50	
	M. Pollitt-Smith	57.50	6,900.00	6,900.00	
	H. Najmidinov	8.50	722.50	722.50	
	Y. Okwumabua	24.75	1,955.25	1,955.25	
	S. Zhang	25.50	2,014.50	2,014.50	
	P. Hansen	0.75	84.75		84.75
	J. Mollard	0.50	34.50	34.50	
	Admin/Clerical	6.00	354.00		354.00
	Photocopying		103.10	103.10	
	<i>Subtotal</i>	<i>154.25</i>	<i>19,241.10</i>	<i>18,802.35</i>	<i>438.75</i>
	June 2012	C.F. Osler	6.75	1,552.50	1,552.50
P. Bowman		18.00	3,150.00	3,150.00	
M. Pollitt-Smith		26.00	3,120.00	3,120.00	
H. Najmidinov		19.25	1,636.25	1,636.25	
Y. Okwumabua		33.00	2,607.00	2,607.00	
J. Valdivia		1.50	118.50	118.50	
S. Zhang		21.00	1,659.00	1,659.00	
P. Hansen		0.75	84.75		84.75
J. Mollard		11.50	793.50	793.50	
Admin/Clerical		29.25	1,725.75	1,666.75	59.00
Airfare			2,334.18	2,334.18	
Hotel (max \$150/day)			235.58	235.58	
Meals			152.91	123.23	29.68
Photocopying			73.75	73.75	
Taxi			46.25	44.75	1.50
Telephone/Long Distance		2.48	2.48		
<i>Subtotal</i>	<i>167.00</i>	<i>19,292.40</i>	<i>19,117.47</i>	<i>174.93</i>	
July 2012	C.F. Osler	120.75	27,772.50	27,772.50	
	P. Bowman	100.50	17,587.50	17,587.50	
	A. McLaren	14.25	2,208.75	2,208.75	
	N. LeBlond	0.50	68.00	68.00	
	H. Mahmudov	91.00	10,920.00	10,920.00	
	M. Pollitt-Smith	230.00	27,600.00	27,600.00	
	G. Senior	1.25	115.00	115.00	
	H. Najmidinov	151.00	12,835.00	12,835.00	
	Y. Okwumabua	44.25	3,495.75	3,495.75	
	S. Zhang	46.50	3,673.50	3,673.50	
	P. Hansen	0.50	56.50		56.50
	J. Mollard	56.50	3,898.50	3,898.50	
	Admin/Clerical	51.25	3,023.75	2,109.25	914.50
	Airfare		3,915.24	3,915.24	
	Hotel (max \$150/day)		1,585.18	1,405.18	180.00
	Meals		369.35	343.35	26
	Photocopying		845.90	845.90	
	Taxi		53.34	53.34	
Train		8.26	8.26		
<i>Subtotal</i>	<i>908.25</i>	<i>120,032.02</i>	<i>118,855.02</i>	<i>1,177.00</i>	
August 2012	C.F. Osler	19.50	4,485.00	4,485.00	
	P. Bowman	3.50	612.50	612.50	
	A. McLaren	0.50	77.50	77.50	
	M. Pollitt-Smith	54.00	6,480.00	6,480.00	
	H. Najmidinov	32.00	2,720.00	2,720.00	
	Y. Okwumabua	12.50	987.50	987.50	
	J. Mollard	5.50	379.50	379.50	
	C. Gray	0.50	40.00		40.00
	Admin/Clerical	10.25	604.75		604.75
	Airfare		930.00	930.00	
	Hotel (max \$150/day)		801.88	537.88	264.00
	Meals		10.94	10.94	
	Photocopying		199.70	199.70	
	Taxi		22.33	22.33	
	Telephone/Long Distance		21.76	21.76	
	Train		2.23	2.23	
<i>Subtotal</i>	<i>138.25</i>	<i>18,375.59</i>	<i>17,466.84</i>	<i>908.75</i>	

2012/2013 General Rate Application

InterGroup Consultants Ltd

Invoice date	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
September 2012	C.F. Osler	78.25	17,997.50	17,997.50	
	P. Bowman	9.50	1,662.50	1,662.50	
	A. McLaren	3.00	465.00	465.00	
	H. Mahmudov	7.00	840.00	840.00	
	M. Pollitt-Smith	106.00	12,720.00	12,720.00	
	H. Najmidinov	42.50	3,591.25	3,591.25	
	Y. Okwumabua	6.00	474.00	474.00	
	J. Mollard	16.00	1,104.00	1,104.00	
	Admin/Clerical	6.75	398.25	398.25	
	Airfare		1,860.00	1,860.00	
	Hotel (max \$150/day)		1,849.70	1,559.70	290.00
	Meals		245.66	200.54	45.12
	Photocopying		60.25	60.25	
	Taxi		54.97	54.97	
	Telephone/Long Distance		2.34	2.34	
	Train		2.23	2.23	
	<i>Subtotal</i>		<i>275.00</i>	<i>43,327.65</i>	<i>42,992.53</i>
October 2012	C.F. Osler	54.75	12,921.00	12,921.00	
	P. Bowman	4.50	832.50	832.50	
	M. Pollitt-Smith	63.50	8,064.50	8,064.50	
	H. Najmidinov	46.50	4,231.50	4,231.50	
	Y. Okwumabua	8.00	664.00	664.00	
	L. Verbeek	0.25	16.00		16.00
	Admin/Clerical	4.75	289.75		289.75
	Hotel (max \$150/day)		318.28	300.00	18.28
	Meals		263.62	263.62	
	Photocopying		481.75	481.75	
	Telephone/Long Distance		0.80	0.80	
	<i>Subtotal</i>		<i>182.25</i>	<i>28,083.70</i>	<i>27,759.67</i>
November 2012	C.F. Osler	60.50	14,278.00	14,278.00	
	P. Bowman	2.50	462.50	462.50	
	M. Pollitt-Smith	48.50	6,159.50	6,159.50	
	H. Najmidinov	17.25	1,569.75	1,569.75	
	J. Mollard	1.75	126.00		126.00
	Admin/Clerical	5.25	320.25		320.25
	<i>Subtotal</i>		<i>135.75</i>	<i>22,916.00</i>	<i>22,469.75</i>

	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Total Preparation	3,647.25	477,212.75	472,805.92	4,406.83
<i>Total Preparation Claimed</i>	<i>3,591.00</i>		<i>472,805.92</i>	
<i>Total Preparation Not Claimed</i>	<i>56.25</i>			<i>4,406.83</i>
Professional		453,040.25	449,505.00	3,535.25
Meals		1,217.60	1,099.80	117.80
Travel		18,818.12	18,064.34	753.78
Telephone and Fax		156.58	156.58	-
Photocopying and Printing		3,968.05	3,968.05	-
Adversting (Wkshp and Hearings)		-	-	-
Misc. Supplies and Services		12.15	12.15	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

InterGroup Consultants Ltd

Invoice date	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Hearing Attendance:					
November 2012	C.F. Osler	28.50	6,726.00	6,726.00	
	P. Bowman	3.00	555.00	555.00	
	M. Pollitt-Smith	26.00	3,302.00	3,302.00	
	H. Najmidinov	27.00	2,457.00	2,457.00	
	Y. Okwumabua	2.25	186.75	186.75	
	Airfare		4,496.24	4,496.24	
	Hotel (max \$150/day)		2,387.94	2,387.94	
	Meals		596.30	543.30	53.00
	Photocopying		212.90	212.90	
	Taxi		158.41	156.91	1.50
	Telephone/Long Distance		0.07	0.07	
	Train		8.25	8.25	
	<i>Total</i>	<i>86.75</i>	<i>21,086.86</i>	<i>21,032.36</i>	<i>54.50</i>

	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Total Attendance	86.75	21,086.86	21,032.36	54.50
<i>Total Attendance Claimed</i>	<i>86.75</i>		<i>21,032.36</i>	
<i>Total Attendance Not Claimed</i>				<i>54.50</i>
Professional		13,226.75	13,226.75	-
Meals		596.30	543.30	53.00
Travel		7,050.84	7,049.34	1.50
Telephone and Fax		0.07	0.07	-
Photocopying and Printing		212.90	212.90	-
Adversting (Wkshp and Hearings)		-	-	-
Misc. Supplies and Services		-	-	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

InterGroup Consultants Ltd

Invoice date	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Argument, Reply & Follow-up:					
November 2012	C.F. Osler	46.25	10,915.00	10,915.00	
	P. Bowman	0.50	92.50	92.50	
	M. Pollitt-Smith	65.5	8,318.50	8,318.50	
	H. Najmidinov	11.25	1,023.75	1,023.75	
	D. Yaholkoski	0.25	26.25		26.25
	J. Mollard	3.75	270.00	252.00	18.00
	Admin/Clerical	2.75	167.75		167.75
	<i>Subtotal</i>	<i>130.25</i>	<i>20,813.75</i>	<i>20,601.75</i>	<i>212.00</i>
December 2012	C.F. Osler	62.00	14,632.00	14,632.00	
	P. Bowman	0.50	92.50	92.50	
	M. Pollitt-Smith	70.00	8,890.00	8,890.00	
	H. Najmidinov	14.75	1,342.25	1,342.25	
	J. Mollard	5.75	414.00	414.00	
	Admin/Clerical	1.25	76.25		76.25
	Telephone and Fax		0.70	0.70	
	Photocopying and Printing		318.83	318.83	
	<i>Subtotal</i>	<i>154.25</i>	<i>25,766.53</i>	<i>25,690.28</i>	<i>76.25</i>
		Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Total Argument & Reply		284.50	46,580.28	46,292.03	288.25
<i>Total Argument & Reply Claimed</i>		<i>280.00</i>		<i>46,292.03</i>	
<i>Total Argument & Reply Not Claimed</i>		<i>4.50</i>			<i>288.25</i>
Professional			46,260.75	45,972.50	288.25
Meals			-	-	-
Travel			-	-	-
Telephone and Fax			0.70	0.70	-
Photocopying and Printing			318.83	318.83	-
Adversting (Wkshp and Hearings)			-	-	-
Misc. Supplies and Services			-	-	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

2012/2013 General Rate Application

Allocation of InterGroup Production and Administrative Costs

Invoice date	Individual/Expense	Invoiced expense		Production related		Admin related		Description
		Hours	\$	Hours	\$	Hours	\$	
January 2012	J. Mollard	0.50	34.50	0.50	34.50	-	-	Document formatting
	Admin/Clerial	2.00	118.00	-	-	2.00	118.00	Travel reservations
	<i>Subtotal</i>	<i>2.50</i>	<i>152.50</i>	<i>0.50</i>	<i>34.50</i>	<i>2.00</i>	<i>118.00</i>	
February 2012	J. Mollard	1.25	86.25	0.75	51.75	0.5	34.50	Document formatting; travel reservations
	Admin/Clerial	13.50	796.50	13.50	796.50	-	-	Document formatting, cross-check, and review
	<i>Subtotal</i>	<i>14.75</i>	<i>882.75</i>	<i>14.25</i>	<i>848.25</i>	<i>0.50</i>	<i>34.50</i>	
March 2012	P. Hansen	0.50	56.50	-	-	0.50	56.50	Financial support - invoicing
	J. Mollard	26.50	1,828.50	26.25	1,811.25	0.25	17.25	Formatting GRA
	Admin/Clerial	15.00	885.00	10.75	634.25	4.25	250.75	Travel reservations, expense reports, invoicing, formatting
	<i>Subtotal</i>	<i>42.00</i>	<i>2,770.00</i>	<i>37.00</i>	<i>2,445.50</i>	<i>5.00</i>	<i>324.50</i>	
April 2012	P. Hansen	1.00	113.00	-	-	1.00	113.00	Financial support - invoicing
	J. Mollard	38.75	2,673.75	38.75	2,673.75	-	-	Formatting GRA; table of contents; document preparation
	Admin/Clerial	2.50	147.50	2.00	118.00	0.50	29.50	Formatting GRA
	<i>Subtotal</i>	<i>42.25</i>	<i>2,934.25</i>	<i>40.75</i>	<i>2,791.75</i>	<i>1.50</i>	<i>142.50</i>	
May 2012	P. Hansen	0.75	84.75	-	-	0.75	84.75	Financial support - invoicing
	J. Mollard	0.50	34.50	0.50	34.50	-	-	Document formatting, cross-check, and review
	Admin/Clerial	6.00	354.00	-	-	6.00	354.00	Travel reservations
	<i>Subtotal</i>	<i>7.25</i>	<i>473.25</i>	<i>0.50</i>	<i>34.50</i>	<i>6.75</i>	<i>438.75</i>	
June 2012	P. Hansen	0.75	84.75	-	-	0.75	84.75	Financial support - invoicing
	J. Mollard	11.5	793.50	11.50	793.50	-	-	Formatting and review of IRs
	Admin/Clerial	29.25	1,725.75	28.25	1,666.75	1.00	59.00	Formatting of IRs; travel reservations
	<i>Subtotal</i>	<i>41.50</i>	<i>2,604.00</i>	<i>39.75</i>	<i>2,460.25</i>	<i>1.75</i>	<i>143.75</i>	
July 2012	P. Hansen	0.50	56.50	-	-	0.50	56.50	Financial support - invoicing
	J. Mollard	56.50	3,898.50	56.50	3,898.50	-	-	Formatting and review of IRs
	Admin/Clerial	51.25	3,023.75	35.75	2,109.25	15.50	914.50	Formatting of IRs; travel reservations
	<i>Subtotal</i>	<i>108.25</i>	<i>6,978.75</i>	<i>92.25</i>	<i>6,007.75</i>	<i>16.00</i>	<i>971.00</i>	
August 2012	C. Gray	0.50	40.00	-	-	0.50	40.00	Financial support - invoicing
	J. Mollard	5.50	379.50	5.50	379.50	-	-	Formatting and review of IRs
	Admin	10.25	604.75	-	-	10.25	604.75	Travel reservations
	<i>Subtotal</i>	<i>16.25</i>	<i>1,024.25</i>	<i>5.50</i>	<i>379.50</i>	<i>10.75</i>	<i>644.75</i>	
September 2012	J. Mollard	16.00	1,104.00	16.00	1,104.00	-	-	Formatting and review of IRs
	Admin	6.75	398.25	5.25	309.75	-	-	Formatting and review of IRs
	<i>Subtotal</i>	<i>22.75</i>	<i>1,502.25</i>	<i>21.25</i>	<i>1,413.75</i>	<i>-</i>	<i>-</i>	
October 2012	L. Verbeek	0.25	16.00	-	-	0.25	16.00	Financial support - invoicing
	Admin/Clerial	4.75	289.75	-	-	4.75	289.75	Provided admin support
	<i>Subtotal</i>	<i>5.00</i>	<i>305.75</i>	<i>-</i>	<i>-</i>	<i>5.00</i>	<i>305.75</i>	
November 2012	D. Yaholkoski	0.25	26.25	-	-	0.25	26.25	Financial support - invoicing
	J. Mollard	5.50	396.00	3.50	252.00	2.00	144.00	Formatted final argument; admin support
	Admin/Clerial	8.00	488.00	-	-	8.00	488.00	Travel reservations; admin support
	<i>Subtotal</i>	<i>13.75</i>	<i>910.25</i>	<i>3.50</i>	<i>252.00</i>	<i>10.25</i>	<i>658.25</i>	
December 2012	J. Mollard	5.75	414.00	5.75	414.00	-	-	Finalized reply argument
	Admin/Clerial	1.25	76.25	-	-	1.25	76.25	Provided accounting support
	<i>Subtotal</i>	<i>7.00</i>	<i>490.25</i>	<i>5.75</i>	<i>414.00</i>	<i>1.25</i>	<i>76.25</i>	
Total		323.25	\$ 21,028.25	261.00	\$ 17,081.75	60.75	\$ 3,858.00	

KPMG LLP

	Invoice	Claimed	Not Claimed
Preparation	108,198.50	63,333.50	44,865.00
Hearing Attendance	-	-	-
Argument, Reply, Follow-Up	-	-	-
Total	108,198.50	63,333.50	44,865.00
Professional	108,198.50	63,333.50	44,865.00
Meals	-	-	-
Travel	-	-	-
Telephone and Fax	-	-	-
Photocopying and Printing	-	-	-
Adversting (Wkshp and Hearings)	-	-	-
Misc. Supplies and Services	-	-	-

Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.

KPMG LLP

Invoice	Individual/Expense	Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Depreciation Study					
January - March 2012	Partner	39.50	19,553.00	10,665.00	8,888.00
	Partner-Quality Review	14.00	6,930.00	3,780.00	3,150.00
	Senior Manager	65.00	25,675.00	14,950.00	10,725.00
	Manager	51.00	13,260.00	8,160.00	5,100.00
	Senior Staff	111.00	19,980.00	17,760.00	2,220.00
	Staff	17.00	2,635.00	2,040.00	595.00
	Adjustment - amount over budget	-	15,533 -	15,533.00	
	Admin fees @ 5% of professional fees		3,625.00		3,625.00
	<i>Subtotal</i>	<i>297.50</i>	<i>76,125.00</i>	<i>41,822.00</i>	<i>34,303.00</i>
	Adjustment - agreed amount paid of over budget total (March 2012)		7,776.50	7,776.50	
<i>Subtotal</i>		<i>7,776.50</i>	<i>7,776.50</i>	-	
July 2012	Partner (Canada and US)	11.50	5,692.50	3,105.00	2,587.50
	Senior Manager Manager	11.00	4,345.00	2,530.00	1,815.00
	Manager	49.50	12,870.00	7,920.00	4,950.00
	Staff	1.50	232.50	180.00	52.50
	Admin		1,157		1,157.00
	<i>Subtotal</i>	<i>73.50</i>	<i>24,297.00</i>	<i>13,735.00</i>	<i>10,562.00</i>
		Hours	Invoiced Expense	YUB Allowed Expense	Adjustment or Not Claimed
Total Argument & Reply		371.00	108,198.50	63,333.50	44,865.00
<i>Total Argument & Reply Claimed</i>		<i>371.00</i>		<i>63,333.50</i>	
<i>Total Argument & Reply Not Claimed</i>					<i>44,865.00</i>
Professional			108,198.50	63,333.50	44,865.00
Meals			-	-	-
Travel			-	-	-
Telephone and Fax			-	-	-
Photocopying and Printing			-	-	-
Adversting (Wkshp and Hearings)			-	-	-
Misc. Supplies and Services			-	-	-
<i>Note: Travel includes airfares, accommodation, taxi, rental car, and parking expenses.</i>					