

February 8, 2023

Mr. Richard Buchan, Chair
Yukon Utilities Board
Box 31728
Whitehorse, Yukon Y1A 6L3

Dear Mr. Buchan:

Re: 2021 GRA Review and Variance Phase 2 Proceeding – Yukon Energy Cost Claim

Yukon Utilities Board (“Board” or “YUB”) on January 9, 2023, issued its Order 2023-01 in relation to Yukon Energy Corporations (“YEC” or “Yukon Energy”) 2021 GRA Review and Variance Phase 2 proceeding (2021 GRA R&V Phase 2 Proceeding). Yukon Energy is seeking approval of costs incurred in relation to the 2021 GRA R&V Phase 2 Proceeding.

Attached please find Yukon Energy’s filing and supporting information for costs related to the 2021 GRA R&V Phase 2 Proceeding, including the following material (**Appendix 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 (**Appendix B**).

The total claimed amount included in Form 1 of Appendix A is \$23,148.50, including \$6,055.00 for legal fees; \$17,093.50 for consultant fees and disbursements. The amounts awarded for this Proceeding will be included in the Hearing Cost Reserve Account and addressed at the time of the next General Rate Application.

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 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/final submission”, Yukon Energy has followed the practice established during past YUB review processes and used the following basic organizational structure:

- **Preparation** includes activities related to the preparation of the submission filed on September 22, 2022, and the preparation of responses to information requests filed on October 20, 2022.
- **Argument/Final Submission** covers the preparation of the argument filed on November 3, 2022.

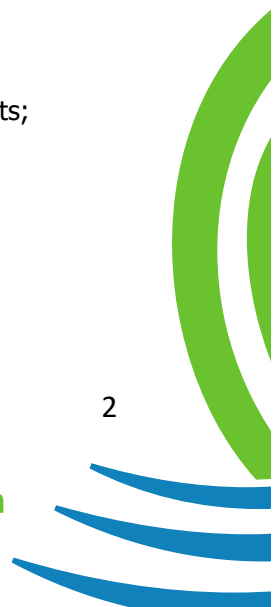
Summary tables of costs incurred are provided as **Appendix A** and **Appendix B** to this filing.

1. Legal Fees

As in past hearings and regulatory processes, Yukon Energy retained DLA Piper as legal counsel, with P. John Landry providing the legal services required. A copy of the confirmation of the retainer is provided as **Appendix C** to the 2021 GRA cost claims application filed by YEC on April 19, 2022.

Mr. Landry provided the following relevant assistance to Yukon Energy in relation to the preparation, filing and review of the Application:

- Assistance in preparations of September 20, 2022 submission;
- Review of information requests and of Yukon Energy’s responses to information requests;
- Preparation and review of November 3, 2022 submission; and
- Providing 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 for Mr. Landry and Mr. Herbert. The summary of professional fees by activity stages for DLA Piper is as follows [see Appendix A, Form 2 for details]:

Phase	Hours	Total fees allowed by Scale of Costs (\$Can)
Preparation	17.30	6,055.00
DLA Piper Fee Total	17.30	6,055.00

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 the retainer is provided in **Appendix C** to the 2021 GRA cost claims application filed by YEC on April 19, 2022.

InterGroup was involved in the preparation of the Submission and with the drafting, coordination, review and finalization of interrogatory responses and final submission. This included the following specific activities:

- **Preparation of the Submission** – Including drafting, and coordination of review and finalization of material with Yukon Energy and formatting for filing.
- **Active participation in the review process before the YUB** – Assistance with the preparation of interrogatory responses, including coordination with YEC and legal counsel, and overall process management and progress tracking during the IR preparation period.
- **Final submission** - Assistance with drafting, review and finalization of the November 3, 2022 submission.

InterGroup costs for the above-noted services primarily cover the participation of Cam Osler (Principal and Consultant with over 40 years of experience), Mona Pollitt-Smith (Principal and Consultant with over 15 years of experience):

1. Mr. Osler provided an overall senior review for regulatory/ technical issues and input into final drafts of materials (submission, IRs, argument).
2. Ms. Pollitt-Smith, in addition to document drafting/ IR drafting as required, provided overall project management, and coordination (within InterGroup, 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.

InterGroup team members contributed to development and review of material – however, this effort was not duplicative, but required to ensure that specific experience/ expertise was brought to bear in the development, review and finalization of materials. Every effort was made to avoid duplication between team members and tasks.

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).

The summary of professional fees by activity stages for InterGroup is as follows [see Appendix A, Form 2 for details]:

Phase	Hours	Total fees allowed by Scale of Costs (\$Can)
Preparation	68.75	16,556.25
Argument	2.00	520.00
InterGroup Fee Total	70.75	17,076.25

3. Disbursements

The total disbursements claimed are \$17.25. 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 **Appendix B** to this filing.

Yours truly,



Ed Mollard
Vice President Finance & CFO

Appendix 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: 2021 GRA R&V Phase 2

I, Jason Epp, of the (city/town) of Whitehorse and the Territory/Province of Yukon,

MAKE OATH (OR AFFIRM) AND SAY THAT:

1) I am the Director of Finance 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 \$ 23,148.50 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) 8 February 2023

Notary Public or Commissioner of Oaths

Signature of Affiant





GLENNA R. SOUTHWICK
A Notary Public in and for the Yukon
Commission Expires: July 14th, 2026

Yukon Utilities Board

2021 GRA Review and Variance Proceeding

**Summary of total costs claimed
Form 1 Page 1 of 1**

Date: February 8, 2023

Firm/Company Name	Total Fees	Total Disbursements	Total Fees & Disbursements
DLA Piper	\$6,055.00	\$0.00	\$6,055.00
InterGroup Consultants	\$17,076.25	\$17.25	\$17,093.50
TOTAL COSTS CLAIMED	\$23,131.25	\$17.25	\$23,148.50

Claimant YUKON ENERGY CORPORATION
Agent/Representative Ed Mollard, Vice President Finance and 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 2021 GRA Review and Variance Proceeding

PROFESSIONAL FEES

2021 GRA Review and Variance Proceeding

CONSULTING FEES

Date: February 8, 2023

InterGroup Consultants

PROFESSIONAL FEES										
Years of Experience	Hourly Wage	Preparation		Attendance		Argument, Reply & Follow-up		Total Fees		
		Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	
C. Osler	>20	\$260.00	54.00	13,790.00			2.00	520.00	56.00	14,310.00
M. Pollitt-Smith	>15	\$190.00	14.75	2,766.25			-	-	14.75	2,766.25
Total InterGroup Consultants			68.75	16,556.25	-	-	2.00	520.00	70.75	17,076.25

LEGAL FEES

DLA Piper

PROFESSIONAL FEES										
Years of Experience	Allowed Hourly Wage	Preparation		Attendance		Argument, Reply & Follow-up		Total Fees		
		Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	
P.J. Landry	>20	\$350.00	17.00	5,950.00					17.00	5,950.00
J. Herbert	>20	\$350.00	0.30	105.00					0.30	105.00
DLA Piper			17.30	6,055.00	-	-	-	-	17.30	6,055.00

Claimant YUKON ENERGY CORPORATION
Hearing 2021 GRA Review and Variance Proceeding

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

YUKON UTILITIES BOARD**Summary of disbursements claimed**

Form 3 - Page 1 of 1

PROFESSIONAL FEES

Date: February 8, 2023

2021 GRA Review and Variance Proceeding

Disbursements Claimed (exclusive of GST)	DLA Piper	InterGroup Consultants	Total Disbursements
Airfare			\$0.00
Accommodation			\$0.00
Meals & incidentals			\$0.00
Mileage			\$0.00
Taxi			\$0.00
Parking			\$0.00
Car Rental			\$0.00
Transcripts			\$0.00
Postage			\$0.00
Courier/delivery			\$0.00
Telephone/long distance/fax			\$0.00
Internal photocopying		\$17.25	\$17.25
External printing			\$0.00
Advertising workshops & hearings			\$0.00
Misc. Supplies & Services			\$0.00
Other (services for virtual hearing)			\$0.00
TOTAL DISBURSEMENTS	\$0.00	\$17.25	\$17.25

Claimant YUKON ENERGY CORPORATIONHearing 2021 GRA Review and Variance Proceeding

Appendix B

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

	Preparation		Hearing Attendance		Argument and Reply		Total Claimed Fees & Disbursements	
	Hours	Claimed in Form 1	Hours	Claimed in Form 1	Hours	Claimed in Form 1	Hours	Claimed in Form 1
Legal Fees - DLA Piper Professional Fees	17.30	6,055.00					17.30	Form 2 6,055.00
Disbursements								Form 3 -
Total	17.30	6,055.00	-	-	-	-	17.30	Form 1 6,055.00
Consultant Fees - InterGroup Professional Fees	68.75	16,556.25			2.00	520.00	70.75	Form 2 17,076.25
Disbursements								Form 3 17.25
Total	68.75	16,556.25	-	-	2.00	520.00	70.75	Form 1 17,093.50

DLA Piper

Table B-2: Summary of DLA Piper Fees and Disbursement for Preparation by Month

Invoice date	Individual/Expense	Invoice		Claimed under Scale of Costs - Forms 1, 2 and 3		Adjustment or Not Claimed		
		Hours	Fees/Expenses	Hours	Fees/Expenses	Not Claimed Hours	Not Claimed Fees/Expenses	Adjustments for rates allowed under Scale of Costs - Not Claimed
September 2022	J. Landry	7.50	4,530.00	7.50	2,625.00	-	-	1,905.00
	J. Herbert	0.30	152.70	0.30	105.00	-	-	47.70
	<i>Subtotal</i>	<i>7.80</i>	<i>4,682.70</i>	<i>7.80</i>	<i>2,730.00</i>	-	-	<i>1,952.70</i>
October 2022	J. Landry	9.50	5,738.00	9.50	3,325.00	-	-	2,413.00
	<i>Subtotal</i>	<i>9.50</i>	<i>5,738.00</i>	<i>9.50</i>	<i>3,325.00</i>	-	-	<i>2,413.00</i>

Invoice		Claimed under Scale of Costs - Forms 1, 2 and 3		Adjustment or Not Claimed		
Hours	Fees/Expenses	Hours	Fees/Expenses	Not Claimed Hours	Not Claimed Fees/Expenses	Adjustments for rates allowed under Scale of Costs - Not Claimed

Total	17.30	10,420.70	17.30	6,055.00	-	-	4,365.70
<i>Total Claimed</i>	<i>17.30</i>		<i>17.30</i>	<i>6,055.00</i>			
<i>Total Not Claimed</i>	-					-	<i>4,365.70</i>

Note:

1. Adjustment or Not Claimed column reflects adjustment for hourly rates as per YUB Scale of Costs [\$350/hr] for J. Landry and J. Herbert.



159

approved for direct payment
C19021; 99-6000-402

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

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

Attention: Ed Mollard

Our File No: 084813-00270

**Ed
Mollard**

Digitally signed by
Ed Mollard
Date: 2022.11.21
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Yukon Energy Corporation
Re: R&V of 2021 GRA Decision

Date: October 13, 2022
Invoice Number: 2144702

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through September 30, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>
08/29/22	JKH	Preliminary review of YUB order and decision on YEC's R&V application, and correspondence with Mr. Landry regarding same.	0.30
09/02/22	PJL	Review of decision and call with A. Hall regarding reasons.	1.00
09/07/22	PJL	Call with M. Pollitt-Smith and C. Osler regarding approach to R&V submission.	1.00
09/12/22	PJL	Review of approach to filing.	0.50
09/19/22	PJL	Work on argument; calls with YEC and IG.	2.00
09/20/22	PJL	Review revisions.	0.50
09/21/22	PJL	Finalize the draft; call with YEC team.	1.50
09/22/22	PJL	Finalize and file R&V submission.	1.00
Total Hours			7.80

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	4,682.70
	Total GST:	\$	234.14
	Total Current Invoice Due:	CAD \$	4,916.84



Matter: 084813-00270
Invoice: 2144702
Page : 2

This is our account.

DLA Piper (Canada) LLP

A handwritten signature in black ink, appearing to read 'P. Landry', written over a horizontal line.

Per:

P. John Landry, Q.C.

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.



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

approved for direct payment
 C19021; 999-6000-402

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

Attention: Ed Mollard

Our File No: 084813-00270

Ed Mollard

Digitally signed by Ed
 Mollard
 Date: 2022.11.21
 08:09:30 -07'00'

Yukon Energy Corporation
 Re: R&V of 2021 GRA Decision

Date: November 17, 2022
 Invoice Number: 2152788

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through October 31, 2022.

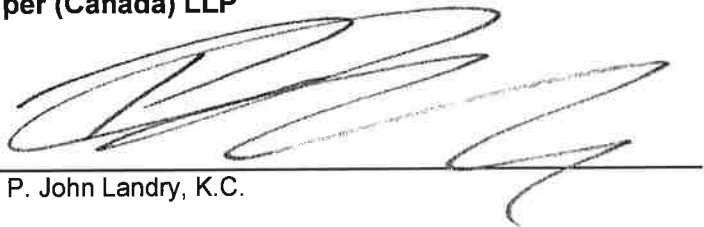
<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>
10/06/22	PJL	Review of IRs from the YUB and follow up.	0.50
10/17/22	PJL	Discussions regarding answering IRs.	0.50
10/18/22	PJL	Review and redraft IRs; call with E. Mollard.	4.00
10/19/22	PJL	Work on IR responses.	4.00
10/28/22	PJL	Call with G. Bentivegna.	0.50
Total Hours			9.50

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	5,738.00
	Total GST:	\$	286.90
	Total Current Invoice Due:	CAD \$	6,024.90

This is our account.

DLA Piper (Canada) LLP

Per: 
 P. John Landry, K.C.

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

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

Invoice date	Individual/Expense	Invoice		Claimed under Scale of Costs - Forms 1, 2 and 3		Adjustment or Not Claimed		
		Hours	Fees/Expenses	Hours	Fees/Expenses	Not Claimed Hours	Not Claimed Fees/Expenses	Adjustments for rates allowed under Scale of Costs - Not Claimed
September 2022	C. Osler	25.00	6,250.00	25.00	6,250.00	-	-	-
	M. Pollitt-Smith	11.00	2,035.00	11.00	2,035.00	-	-	-
	A. Khasanbaev	0.25	26.25	-	-	0.25	26.25	-
	J. Gordon	0.75	65.25	-	-	0.75	65.25	-
	Admin/Clerical - Production	1.25	88.75	-	-	1.25	88.75	-
	<i>Subtotal</i>	<i>38.25</i>	<i>8,465.25</i>	<i>36.00</i>	<i>8,285.00</i>	<i>2.25</i>	<i>180.25</i>	-
	Photocopying		17.25	-	17.25	-	-	-
<i>Subtotal</i>	<i>38.25</i>	<i>8,482.50</i>	<i>36.00</i>	<i>8,302.25</i>	<i>2.25</i>	<i>180.25</i>	-	
October 2022*	C. Osler	29.25	7,605.00	29.00	7,540.00	0.25	65.00	-
	M. Pollitt-Smith	4.00	780.00	3.75	731.25	0.25	48.75	-
	A. Khasanbaev	0.25	27.50	-	-	0.25	27.50	-
	J. Gordon	1.00	90.00	-	-	1.00	90.00	-
	Admin/Clerical - Production	0.25	18.25	-	-	0.25	18.25	-
	<i>Subtotal</i>	<i>34.75</i>	<i>8,520.75</i>	<i>32.75</i>	<i>8,271.25</i>	<i>2.00</i>	<i>249.50</i>	-

	Invoice		Claimed under Scale of Costs - Forms 1, 2 and 3		Adjustment or Not Claimed		
	Hours	Fees/Expenses	Hours	Fees/Expenses	Not Claimed Hours	Not Claimed Fees/Expenses	Adjustments for rates allowed under Scale of Costs - Not Claimed
Total	73.00	17,003.25	68.75	16,573.50	4.25	429.75	-
<i>Total Claimed</i>			<i>68.75</i>	<i>16,573.50</i>			
<i>Total Not Claimed</i>					<i>4.25</i>	<i>429.75</i>	-
Professional		16,986.00		16,556.25		429.75	-
Photocopying and Printing		17.25		17.25		-	-

Note (*):

1. Adjustments reflect removal of hours after October 20, 2022 - the filing date of IR responses.

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

Invoice date	Individual/Expense	Invoice		Claimed under Scale of Costs - Forms 1, 2 and 3		Adjustment or Not Claimed		
		Hours	Fees/Expenses	Hours	Fees/Expenses	Not Claimed Hours	Not Claimed Fees/Expenses	Adjustments for rates allowed under Scale of Costs - Not Claimed
November 2022	C. Osler	2.00	520.00	2.00	520.00	-	-	-
	A. Khasanbaev	0.25	27.50	-	-	0.25	27.50	-
	J. Gordon	0.25	22.50	-	-	0.25	22.50	-
	<i>Subtotal</i>	<i>2.50</i>	<i>570.00</i>	<i>2.00</i>	<i>520.00</i>	<i>0.50</i>	<i>50.00</i>	<i>-</i>

	Invoice		Claimed under Scale of Costs - Forms 1, 2 and 3		Adjustment or Not Claimed		
	Hours	Fees/Expenses	Hours	Fees/Expenses	Not Claimed Hours	Not Claimed Fees/Expenses	Adjustments for rates allowed under Scale of Costs - Not Claimed
Total	2.50	570.00	2.00	520.00	0.50	50.00	-
<i>Total Claimed</i>			<i>2.00</i>	<i>520.00</i>			
<i>Total Not Claimed</i>					<i>0.50</i>	<i>50.00</i>	<i>-</i>



InterGroup

C O N S U L T A N T S

300-259 Portage Avenue
Winnipeg, Manitoba
R3B 2A9 285
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

PO#16936

INVOICE

No. P306 2.5-261
September 30, 2022

YEC - GRA
P306 2.5
Contract No. SA19009
For Services Rendered Through September 30, 2022

Professional Fees

	Hours	Rate	Amount
YEC - GRA			
Osler, Cam	25.00	250.00	\$6,250.00
Pollitt-Smith, Mona	11.00	185.00	\$2,035.00
Khasanbaev, Alisher	.25	105.00	\$26.25
Gordon, Jolene	.75	87.00	\$65.25
Admin/Clerical	1.25	71.00	\$88.75
YEC - GRA Total:	38.25		\$8,465.25
Total Professional Fee	38.25		\$8,465.25

Expenses

In-House			
Photocopying for Sept 22			
		<u>\$17.25</u>	
Total Expenses			\$17.25

Taxes

	Taxable Amount	Tax %	Amount
GST (R 1025 054 84)	\$8,482.50	5.00%	\$424.12
Invoice Amount			\$8,906.62

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, September 01, 2022, to Friday, September 30, 2022

CLIENT: Yukon Energy Corporation

PROJECT: P306 2.5 YEC - GRA

PROJECT/COMPONENT	HOURS Billed	DESCRIPTION
P306 2.5-00 - YEC - GRA		
Gordon, Jolene		
Monday, September 12, 2022	0.25	Provided accounting support.
Thursday, September 22, 2022	0.50	Provided administrative support.
Employee Total	0.75	
Khasanbaev, Alisher		
Friday, September 09, 2022	0.25	Provided accounting support.
Employee Total	0.25	
Osler, Cam		
Friday, September 02, 2022	1.00	Review of YUB R&V decision - call with Jason/Hamid to review this and other matters (including AEY rate relief proceeding) - brief discussion with Landry on R&V decision.
Wednesday, September 07, 2022	1.50	Review for R&V ROE filing (review docs, call with Jason and Hamid, call with Mona and Landry).
Friday, September 09, 2022	0.75	R&V - review Hamid email, call with Jason/Hamid/Mona.
Sunday, September 11, 2022	7.25	Ph 2 R&V doc review and start draft submission, outline for YEC call tomorrow.
Monday, September 12, 2022	1.00	R&V submission draft -call with YEC, brief with Landry.
Tuesday, September 13, 2022	4.00	Drafting R&V submission.
Wednesday, September 14, 2022	4.50	Drafting R&V submission.
Thursday, September 15, 2022	0.75	R&V call with Landry & Jason and related prep/emails.
Friday, September 16, 2022	0.50	Review of R&V draft.
Saturday, September 17, 2022	3.75	R&V submission - 2nd draft with edits - send to Landry & Mona.
Employee Total	25.00	
Pollitt-Smith, Mona		
Friday, September 02, 2022	1.00	Review decision; discussion with Jason, Hamid, and Cam.
Wednesday, September 07, 2022	1.00	R&V call with Jason and Hamid; follow-up with Landry.
Friday, September 09, 2022	1.00	Call re: R&V submission; review emails and follow-ups.
Sunday, September 11, 2022	0.25	Outline for R&V.
Monday, September 12, 2022	1.00	Review email from Cam; attend update call with Hamid and Jason and follow-ups.
Thursday, September 15, 2022	1.25	Review draft R&V submission and send out for review. call with Jason and Landry to discuss approach/ next steps.
Monday, September 19, 2022	2.25	Review and edit R&V doc.
Wednesday, September 21, 2022	2.00	Review and edit R&V submission; call with team to discuss and further edits.
Thursday, September 22, 2022	1.25	Review and finalize submission; send to John.
Employee Total	11.00	
Vu, Thao		
Wednesday, September 21, 2022	0.25	Provided administrative support.
Thursday, September 22, 2022	1.00	Provided administrative support.
Employee Total	1.25	
Component Total	38.25	
Project Total	38.25	



InterGroup

C O N S U L T A N T S

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Yukon Energy Corporation

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

INVOICE

No. P306 2.5-262
October 31, 2022

PO#16936

YEC - GRA

P306 2.5

Contract No. SA19009

For Services Rendered Through October 31, 2022

Professional Fees

	Hours	Rate	Amount
YEC - GRA			
Osler, Cam	29.25	260.00	\$7,605.00
Pollitt-Smith, Mona	4.00	195.00	\$780.00
Khasanbaev, Alisher	.25	110.00	\$27.50
Gordon, Jolene	1.00	90.00	\$90.00
Admin/Clerical	.25	73.00	\$18.25
YEC - GRA Total:	34.75		\$8,520.75
Total Professional Fee	34.75		\$8,520.75

Taxes

	Taxable Amount	Tax %	Amount
GST (R 1025 054 84)	\$8,520.75	5.00%	\$426.04
Invoice Amount			\$8,946.79

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 Saturday, October 01, 2022 to Monday, October 31, 2022

CLIENT: Yukon Energy Corporation

PROJECT: P306 2.5 YEC - GRA

PROJECT/COMPONENT	HOURS Billed	DESCRIPTION
P306 2.5-00 - YEC - GRA		
Gordon, Jolene		
Friday, October 07, 2022	0.75	Provided administrative support.
Thursday, October 13, 2022	0.25	Provided accounting support.
Employee Total	1.00	
Khasanbaev, Alisher		
Tuesday, October 11, 2022	0.25	Provided accounting support.
Employee Total	0.25	
Osler, Cam		
Thursday, October 06, 2022	0.50	Initial review of IRs.
Friday, October 07, 2022	0.75	R&V IRs - more review-call with YEC.
Tuesday, October 11, 2022	4.75	R&V IR response drafting and related doc reviews.
Wednesday, October 12, 2022	6.25	R&V IR response drafting and related doc reviews.
Thursday, October 13, 2022	5.75	R&V IR response drafting and related doc reviews.
Monday, October 17, 2022	3.75	Review Ed comments on YUB 1,2 and 3 drafts. Call with YEC to discuss drafting & issues. Next draft for YUB 1, 2 and 3.
Tuesday, October 18, 2022	3.50	Call with YEC on R&V IR edits - emails and edits with YEC, send to Landry for next stage. Calls and emails with Landry, IR drafting/edits.
Wednesday, October 19, 2022	3.00	R&V IR edits/ drafting in response to Landry emails.
Thursday, October 20, 2022	0.75	Final IR checks, review, edits - related emails - call from Landry.
Friday, October 28, 2022	0.25	Update call with YEC - considering next steps.
Employee Total	29.25	
Pollitt-Smith, Mona		
Wednesday, October 05, 2022	0.25	Set up folders for IRs.
Friday, October 07, 2022	0.75	Review IRs; discussion with team re IRs and allocation follow-ups.
Friday, October 14, 2022	0.25	Check-in call; follow-ups.
Monday, October 17, 2022	0.50	R&V IR review; update discussion; follow-ups.
Tuesday, October 18, 2022	0.50	R&V call.
Thursday, October 20, 2022	1.50	Reviewed and finalized IRs for filing.
Friday, October 28, 2022	0.25	Call re: R&V and follow-ups.
Employee Total	4.00	
Vu, Thao		
Friday, October 07, 2022	0.25	Provided administrative support.
Employee Total	0.25	
Component Total	34.75	
Project Total	34.75	



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Yukon Energy Corporation

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

INVOICE

No. P306 2.5-263
November 30, 2022

YEC - GRA

P306 2.5

Contract No. SA19009; **PO #16936**
For Services Rendered Through November 30, 2022

Professional Fees

	Hours	Rate	Amount
YEC - GRA			
Osler, Cam	2.00	260.00	\$520.00
Khasanbaev, Alisher	.25	110.00	\$27.50
Gordon, Jolene	.25	90.00	\$22.50
YEC - GRA Total:	2.50		\$570.00
Total Professional Fee	2.50		\$570.00

Taxes

	Taxable Amount	Tax %	Amount
GST (R 1025 054 84)	\$570.00	5.00%	\$28.50
Invoice Amount			\$598.50

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 Tuesday, November 01, 2022 to Wednesday, November 30, 2022

CLIENT: Yukon Energy Corporation

PROJECT: P306 2.5 YEC - GRA

PROJECT/COMPONENT	HOURS Billed	DESCRIPTION
P306 2.5-00 - YEC - GRA		
Gordon, Jolene		
Thursday, November 10, 2022	0.25	Provided accounting support.
Employee Total	0.25	
Khasanbaev, Alisher		
Monday, November 07, 2022	0.25	Provided accounting support.
Employee Total	0.25	
Osler, Cam		
Tuesday, November 01, 2022	0.25	Call from Landry re discussions with YUB counsel and R&V reply filing - initial review of Landry draft.
Wednesday, November 02, 2022	1.50	Draft R&V reply - review submission/IR responses and draft to date - emails with Landry = provide tracked edits to draft.
Thursday, November 03, 2022	0.25	Review R&V final draft reply.
Employee Total	2.00	
Component Total	2.50	
Project Total	2.50	