



B R O W N L E E
L L P
Barristers & Solicitors

Refer to: K. E. Kellgren
Direct Line: 780.497.4890
E-mail: kkellgren@brownleelaw.com
Our File No.: 71310-0021

June 13, 2014

Yukon Utilities Board
Box 31728
Whitehorse, YT Y1A 6L3

Attention: Ms. Deana Lemke
Executive Secretary

Dear Madam:

Re: YEC Whitehorse Diesel to Liquefied Natural Gas Conversion Project

This is the letter of justification for the applied-for costs of the intervention of the City of Whitehorse (the "City") in the above cited proceeding. The City was represented in these proceedings by its regulatory counsel, Brownlee LLP and its technical and regulatory analyst, Mr. Russ Bell of Russ Bell & Associates Inc. for the purpose of undertaking all necessary examination and analyses of the application, preparation of all required regulatory submissions and written argument.

Brownlee LLP has considerable background and knowledge with respect to utility regulation in general, and has represented numerous utilities, consumer groups and municipalities in regulated matters, general rate applications and facilities applications. The Board will note that Ms. Kristjana Kellgren of Brownlee LLP charged an hourly rate of \$280.00 per hour. Mr. Thomas Marriott, as senior counsel with Brownlee LLP, charged the City \$350.00 per hour.

Russ Bell has extensive experience in regulated industries, representing both utilities and customers. Mr. Russ Bell charged the City \$200.00 per hour.

The City submits that Brownlee LLP and Russ Bell have the relevant knowledge and expertise necessary to effectively and efficiently represent the interests of the City in this application for an energy project certificate and an energy operation certificate.

{22/05/2014 ,E1503122.DOC;1}

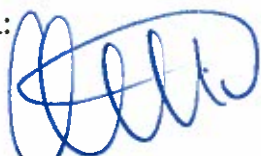
The City submits that its participation in the above-noted matter was effective and relevant to the issues at hand. The City participated in these proceedings by, *inter alia*, reviewing and assessing YEC's Application and submitting information requests to YEC. The City then requested and obtained Board approval to submit written argument in an attempt to minimize the costs associated with the City's participation in these proceedings. The City submits that its costs were reasonably and prudently incurred and that the City was diligent in an efficient presentation of its position.

Please contact the writer with any questions or concerns.

Yours truly,

BROWNLEE LLP

PER:



KRISTJANA E. KELLGREN

/gr

Yukon Utilities Board

Affidavit of Fees and Disbursements Form 4

Affidavit of fees and disbursements claimed in the matter of a claim for costs made by

The City of Whitehorse for participation in a proceeding before the

Yukon Utilities Board with respect to the following Application: YEC LNG Project Proceeding

I, Kristjana Kellgren, of the (City/Town) of Edmonton and the Territory/Province of Alberta.

MAKE OATH (OR AFFIRM) AND SAY THAT:

1) I am the Solicitor of the cost claimant City of Whitehorse (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 \$ 11,660.00 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 _____ are in excess of the *Scale of Costs*. However, I believe that the Claimant should be entitled to recover such costs because: N/A

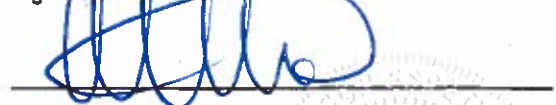
8) To the best of my knowledge and belief, the fees and disbursements claimed by the Claimant represent fees and disbursements incurred necessarily and reasonably for the purpose of the Proceeding.

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 106930654RT001.

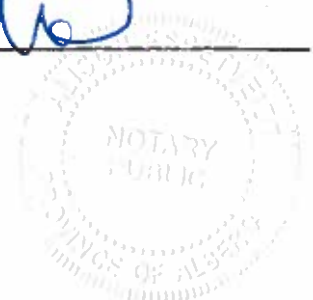
SWORN (OR AFFIRMED) before me at the (City/Town, etc.) of Edmonton, in the (Province/Territory) of Alberta on (date) June 13, 2014.

Notary Public or Commissioner of Oaths

Signature of Affiant



ALISON ESPETVEIDT
Barrister & Solicitor



YUKON UTILITIES BOARD

Summary of total costs claimed Form 1 Page 1 of 1

Date May 27, 2014

Firm/Company Name	Total Fees	Total Disbursements	GST		Total Fees, Disbursements, & GST
			Total GST on Fees & Disbursements		
BROWNLEE LLP	\$7,717.50	\$59.30	\$0.00		\$7,776.80
RUSS BELL & ASSOCIATES INC.	\$3,883.31	\$0.00	\$0.00		\$3,883.31
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
Firm/Company Name					\$0.00
TOTAL COSTS CLAIMED	\$11,600.81	\$59.30	\$0.00		\$11,660.11

Claimant City of Whitehorse
 Agent/Representative Brownlee LLP
 Address 2200, 10155 - 102 Street, Edmonton, AB T5J 4G8
 Phone 780-497-4890 Fax 780-424-3254
 E-mail kkellgren@brownleelaw.com

Applicant(s) Yukon Energy Corporation (YEC)
 Application(s) No. _____
 Hearing YEC LNG Project Proceeding

YUKON UTILITIES BOARD

Summary of professional fees claimed

Date May 27, 2014

Individual Name	Years of Experience	Wage	Preparation		Attendance		Argument & Reply		Total Fees		Total GST on Professional Fees	Total Fees & GST
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
FIRM/COMPANY NAME BROWNLEE LLP												
Individual Name Thomas D. Marriott	>20	\$350.00	0.25	\$87.50			\$0.00					\$87.50
Individual Name Kristiana Kallgren	5.0	\$280.00	20.25	\$5,670.00			\$0.00	7.00	\$1,960.00			\$7,630.00
Individual Name				\$0.00			\$0.00		\$0.00			\$0.00
Individual Name				\$0.00			\$0.00		\$0.00			\$0.00
Individual Name				\$0.00			\$0.00		\$0.00			\$0.00
Total This Company			20.50	\$5,757.50	0.00	\$0.00	7.00	\$1,960.00	0.00	\$7,717.50	\$0.00	\$7,717.50

FIRM/COMPANY NAME RUSS BELL & ASSOCIATES INC.												
Individual Name	Years of Experience	Wage	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Total Fees	Total GST on Professional Fees
Individual Name Russ Bell	>20	\$200.00	19.41666	\$3,883.33			\$0.00				\$3,883.33	\$0.00
Individual Name				\$0.00			\$0.00				\$0.00	\$0.00
Individual Name				\$0.00			\$0.00				\$0.00	\$0.00
Individual Name				\$0.00			\$0.00				\$0.00	\$0.00
Individual Name				\$0.00			\$0.00				\$0.00	\$0.00
Total This Company			19.42	\$3,883.33	0.00	\$0.00	0.00	\$0.00	19.42	\$3,883.33	\$0.00	\$3,883.33

Claimant CITY OF WHITEHORSE
Hearing YECL 2013-2015 GRA

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

Summary of Professional Fees Claimed

Date May 27, 2014

Individual Name	Years of Experience	Wage	PROFESSIONAL FEES						Total GST on Professional Fees	Total Fees & GST	
			Preparation		Attendance		Argument & Reply				Total Fees
			Hours	Fees	Hours	Fees	Hours	Fees			
Individual Name				\$0.00			\$0.00	0.00	\$0.00	\$0.00	\$0.00
Individual Name				\$0.00			\$0.00	0.00	\$0.00	\$0.00	\$0.00
Individual Name				\$0.00			\$0.00	0.00	\$0.00	\$0.00	\$0.00
Individual Name				\$0.00			\$0.00	0.00	\$0.00	\$0.00	\$0.00
Individual Name				\$0.00			\$0.00	0.00	\$0.00	\$0.00	\$0.00
Total This Company			0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	\$0.00

FIRM/COMPANY NAME												
Individual Name	Years of Experience	Wage	PROFESSIONAL FEES						Total GST on Professional Fees	Total Fees & GST		
			Preparation		Attendance		Argument & Reply				Total Fees	
			Hours	Fees	Hours	Fees	Hours	Fees				
Individual Name				\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	
Individual Name				\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	
Individual Name				\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	
Individual Name				\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	
Individual Name				\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	
Total This Company			0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	\$0.00	

TOTAL PROFESSIONAL FEES CLAIMED **39.92** **\$9,640.83** **0.00** **\$0.00** **7.00** **\$1,960.00** **19.42** **\$11,600.83** **\$0.00** **\$11,600.83**

Claimant City of Whitehorse Applicant(s) YEC
 Hearing YEC 2012-13 Interim Rate Rider and GRA Application(s) No. _____

YUKON UTILITIES BOARD

Summary of disbursements claimed

Date May 27, 2014

Form 3 - Page 1 of 1

Disbursements Claimed (exclusive of GST)	Name of Claimant	Name of Claimant	Name of Claimant	Name of Claimant	Total Disbursements
Airfare	Brownlee LLP	Russ Bell & Associates Inc.			\$0.00
Accommodation (maximum \$150/day)					\$0.00
Meals (maximum at GY rates)					\$0.00
Mileage (maximum at GY rates)					\$0.00
Taxi					\$0.00
Parking					\$0.00
Car rental					\$0.00
Transcripts					\$0.00
Postage					\$3.80
Courier/delivery					\$0.00
Telephonerlong distance					\$3.60
Fax (\$1.00/page)					\$0.00
Internal photocopying (\$.10/copy)					\$51.90
External printing					\$0.00
Miscellaneous (please attach details)					\$0.00
Miscellaneous (please attach details)					\$0.00
Miscellaneous (please attach details)					\$0.00
Miscellaneous (please attach details)					\$0.00
TOTAL DISBURSEMENTS					\$59.30
Total GST on Disbursements					\$0.00

Claimant City of Whitehorse

Hearing VECL 2013-2015 GRA

Applicant(s) YEC

Application(s) No. _____

YUKON UTILITIES BOARD

Summary of disbursements claimed



B R O W N L E E
L L P
Business & Securities

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

February 27, 2014
Invoice No.: 397975
Our File Number: 71310-0021/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: Yukon Energy Corporation's (YEC) Whitehorse Diesel to Natural Gas Conversion Project

FOR PROFESSIONAL SERVICES RENDERED THROUGH February 27, 2014

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
01/30/14	Review application and City submission to YESAB; Review letter of intervention and motion on behalf of UCG; Teleconference with City re: intervention in YUB proceeding; Draft correspondence re: City intervention; Correspondence to and from R. Bell re: information requests and City intervention; Correspondence to City re: letter of intervention;	KEK	3.75	1,050.00
01/31/14	Correspondence from W. Tuck and B. Crist re: comments on letter of intervention; Revise letter of intervention and circulate to distribution list; Receipt and review of Board memorandum re: UCG motion.	KEK	0.75	210.00
02/03/14	Draft correspondence to Board re: UCG motion; Correspondence from City (x2) re: response to UCG motion; Receipt and review of Board Order 2014-02;	KEK	0.75	210.00
02/03/14	Receipt and initial review of file; conducting and review of conflict searches	TDM	0.25	87.50
02/06/14	Receipt and review of submissions from YCS and YEC re: UCG motion; Discussing with R. Bell re: information requests; Correspondence to City re: the same;	KEK	0.75	210.00
02/12/14	Review and revise information requests received from R. Bell; Correspondence to and from R. Bell re: revised information requests; Telephone call from R. Bell re: the same; Correspondence with City re: information requests;	KEK	2.50	700.00
02/13/14	Correspondence with City re: information requests; Teleconference with City to review, revise and add to	KEK	1.50	420.00

City of Whitehorse
71310-0021Invoice No. 397975
February 27, 2014

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	information requests; Follow up correspondence to R. Bell and City re: revisions to information requests;			
02/17/14	Revise and finalize information requests and circulate to distribution list; Correspondence to and from City re: information requests and participation in proceeding;	KEK	0.75	210.00
02/17/14	Receipt and review of Board ruling re: UCG motion; Correspondence to City re: the same and discussion of participation in oral hearing; Correspondence from City re: the same;	KEK	0.50	140.00
02/19/14	Correspondence from UCG;	KEK	0.15	42.00
	Total Hours		<u>11.65</u>	

Total Services	\$3,279.50
Plus 5% Goods & Service Tax	163.98
TOTAL FEES FOR PROFESSIONAL SERVICES:	<u>\$3,443.48</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
TDM	Marriott, Thomas D.	0.25
KEK	Kellgren, Kristjana E	<u>11.40</u>
	Total Services	11.65

DISBURSEMENTS AND OTHER CHARGES:**OTHER CHARGES:**

Laser - Printing Letter paper	<u>\$20.00</u>
Total Other Charges:	20.00
Plus 5% Goods & Service Tax	<u>1.00</u>
TOTAL: (INCL Goods & Service Tax)	<u>\$21.00</u>

TOTAL FEES & DISBURSEMENTS	\$3,299.50
TAX	\$164.98
TOTAL DUE THIS MATTER	\$3,464.48

City of Whitehorse
71310-0021

Invoice No. 397975
February 27, 2014

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G S T. NUMBER. R119412096

E&OE



B R O W N L E E
L L P
B u r n s t e i n & S u b i n o

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

March 28, 2014
Invoice No.: 399193
Our File Number: 71310-0021/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: Yukon Energy Corporation's (YEC) Whitehorse Diesel to Natural Gas Conversion Project

FOR PROFESSIONAL SERVICES RENDERED THROUGH March 28, 2014

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
03/04/14	Receipt and review of motion from UCG re: deficient information responses; Correspondence to and from R. Bell re: responses to City; Receipt and review of Board direction re: UCG motion;	KEK	0.75	210.00
03/04/14	Correspondence from Board re: YCS submission;	KEK	0.15	42.00
03/05/14	Teleconference with R. Bell re: next steps;	KEK	0.15	42.00
03/06/14	Correspondence forwarded from Board re: Roberts evidence; Receipt and review of YCS / LE motion;	KEK	0.30	84.00
03/07/14	Receipt and review of Board correspondence re: YCS / LE motion; Receipt and review of UCG complaint; Receipt and review of YEC response to UCG motion;	KEK	0.75	210.00
03/10/14	Receipt and review of UCG letter of reply to YEC comments;	KEK	0.15	42.00
03/11/14	Receipt and Review of YEC motion;	KEK	0.15	42.00
03/11/14	Receipt and review of YEC response to YCS/LE motion; Receipt and review of YEC response to YCS/LE motion Part 3 IRs;	KEK	0.30	84.00
03/12/14	Receipt and review of correspondence from Board re: YEC motion;	KEK	0.15	42.00

City of Whitehorse
71310-0021

Invoice No. 399193
March 28, 2014

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
03/13/14	Receipt of correspondence from Board re: community sessions;	KEK	0.15	42.00
03/14/14	Receipt and review of YEC revised reponse to YCS/LE Part 3 IRs;	KEK	0.15	42.00
03/17/14	Receipt and review of YUB correspondence enclosing revised Community Session Guidelines;	KEK	0.15	42.00
03/17/14	Receipt and review of YCS/LE response to YCE motion; Receipt and review of e-mail sent on behalf of Don Roberts re: submissions;	KEK	0.15	42.00
03/18/14	Correspondence to client re: hearing;	KEK	0.15	42.00
03/18/14	Receipt and review of YCS/LE team CV's and/or Statement of Qualifications;	KEK	0.15	42.00
03/19/14	Correspondence from B. Crist re: hearing; Receipt and review of Board Order 2014-04; Correspondence with R. Bell; Draft correspondence to Board re: argument;	KEK	0.75	210.00
03/19/14	Receipt and review of YEC's reply to comments re: Don Roberts' evidence;	KEK	0.15	42.00
03/20/14	Telephone call from R. Bell re: application and argument; Correspondence to client re: correspondence to Board re: argument; Correspondence from and to client;	KEK	0.75	210.00
03/21/14	Correspondence from client; Finalize correspondence to Board and attend to circulating the same to distribution list;	KEK	0.30	84.00
03/24/14	Correspondence from City re: YESAB report; Correspondence from Board re: City request re: written argument; Correspondence to client re: the same;	KEK	0.50	140.00
	Total Hours		<u>6.20</u>	

City of Whitehorse
71310-0021

Invoice No. 399193
March 28, 2014

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	Total Services			\$1,736.00
	Plus 5% Goods & Service Tax			86.80
TOTAL FEES FOR PROFESSIONAL SERVICES:				<u>\$1,822.80</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
KEK	Kellgren, Kristjana E	<u>6.20</u>
	Total Services	6.20

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Miscellaneous - Taxable	VENDOR: Russ Bell & Associates Inc.;	\$2,483.33	
	INVOICE#: 574; Consulting fees		
Total Taxable Disbursements:		<u>2,483.33</u>	
Plus 5% Goods & Service Tax		<u>124.17</u>	
TOTAL: (INCL Goods & Service Tax)			\$2,607.50

OTHER CHARGES:

Laser - Printing Letter paper		<u>\$18.10</u>	
Total Other Charges:		<u>18.10</u>	
Plus 5% Goods & Service Tax		<u>0.91</u>	
TOTAL: (INCL Goods & Service Tax)			\$19.01

TOTAL FEES & DISBURSEMENTS	\$4,237.43
TAX	\$211.88
TOTAL DUE THIS MATTER	\$4,449.31

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

City of Whitehorse
71310-0021

Invoice No. 399193
March 28, 2014

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
 Barristers & Solicitors

City of Whitehorse
 ATTN: Brian Crist
 2121 - 2nd Avenue
 Whitehorse, YT Y1A 1C2
 Canada

April 29, 2014
 Invoice No.: 400403
 Our File Number: 71310-0021/TDM
 Your Reference:
 Email: tmarriott@brownleelaw.com
 Direct Line: (780) 497-4868

RE: Yukon Energy Corporation's (YEC) Whitehorse Diesel to Natural Gas Conversion Project

FOR PROFESSIONAL SERVICES RENDERED THROUGH April 29, 2014

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
03/31/14	Draft argument; Correspondence to R. Bell re: argument; Correspondence to City re: argument; Teleconference with R. Bell re: argument; Correspondence from City re: argument; Telephone call with City re: argument; Finalize draft argument and correspondence to R. Bell and City re: the same; Correspondence from R. Bell; Correspondence from City; Correspondence from Board re: updated exhibit list;	KEK	6.50	1,820.00
04/01/14	Finalize draft argument including all exhibit numbers, etc.; Correspondence to team re: the same; Correspondence from and with City re: additions to argument; Finalize argument and correspondence to Board Secretary re: the same;	KEK	2.50	700.00
04/02/14	Correspondence from W. Tuck re: underground distribution lines;	KEK	0.15	42.00
	Total Hours		<u>9.15</u>	
	Total Services			<u>\$2,562.00</u>
	Plus 5% Goods & Service Tax			<u>128.10</u>
	TOTAL FEES FOR PROFESSIONAL SERVICES:			<u>\$2,690.10</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
KEK	Kellgren, Kristjana E	<u>9.15</u>
	Total Services	<u>9.15</u>

DISBURSEMENTS AND OTHER CHARGES:

City of Whitehorse
71310-0021

Invoice No. 400403
April 29, 2014

TAXABLE DISBURSEMENTS:

Miscellaneous - Taxable	VENDOR: Russ Bell & Associates Inc.;	\$1,200.00	
	INVOICE#: 578; Consulting fees		
Total Taxable Disbursements:		<u>1,200.00</u>	
Plus 5% Goods & Service Tax		<u>60.00</u>	
TOTAL: (INCL Goods & Service Tax)			\$1,260.00

OTHER CHARGES:

Photocopies		\$1.00	
Laser - Printing Letter paper		11.60	
Telephone - Long Distance/Teleconferences		3.60	
Postage		<u>1.90</u>	
Total Other Charges:		<u>18.10</u>	
Plus 5% Goods & Service Tax		<u>0.91</u>	
TOTAL: (INCL Goods & Service Tax)			<u>\$19.01</u>

TOTAL FEES & DISBURSEMENTS	\$3,780.10
TAX	\$189.01
TOTAL DUE THIS MATTER	\$3,969.11

This is our account herein

BROWNLEE LLP

PER: _____

Thomas D. Marriott

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
B U R I E R S & S O L I C I T O R S

City of Whitehorse
ATTN: Brian Crist
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

May 22, 2014
Invoice No.: 400621
Our File Number: 71310-0021/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: Yukon Energy Corporation's (YEC) Whitehorse Diesel to Natural Gas Conversion Project

FOR PROFESSIONAL SERVICES RENDERED THROUGH May 22, 2014

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
05/14/14	Receipt and review of Board recommendations;	KEK	0.50	140.00
	Total Hours		<u>0.50</u>	
Total Services				<u>\$140.00</u>
Plus 5% Goods & Service Tax				7.00
TOTAL FEES FOR PROFESSIONAL SERVICES:				<u>\$147.00</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
KEK	Kellgren, Kristjana E	<u>0.50</u>
	Total Services	<u>0.50</u>

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Miscellaneous - Taxable	VENDOR: Russ Bell & Associates Inc.;	\$200.00	
	INVOICE#: 582-2; Consulting fees		
Total Taxable Disbursements:		<u>200.00</u>	
Plus 5% Goods & Service Tax		<u>10.00</u>	
TOTAL: (INCL Goods & Service Tax)			\$210.00

OTHER CHARGES:

Laser - Printing Letter paper	\$1.20	
Postage	<u>1.90</u>	
Total Other Charges:	3.10	
Plus 5% Goods & Service Tax	<u>0.16</u>	
TOTAL: (INCL Goods & Service Tax)		\$3.26

City of Whitehorse
71310-0021

Invoice No. 400621
May 22, 2014

TOTAL FEES & DISBURSEMENTS	\$343.10
TAX	\$17.16
TOTAL DUE THIS MATTER	\$360.26

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

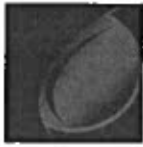
This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G S T NUMBER: R119412096

E&OE



Russ Bell & Associates Inc.

7109 162A Avenue
Edmonton, Alberta
T5Z 3X5

Invoice

Date	Invoice #
28/02/2014	574

Invoice To
Brownlee LLP 2200 Commerce Place 10155 - 102 Street Edmonton, AB T5J 4G8 Attention: Thomas D. Marriott

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
12.41666	Whitehorse - YEC 2014 LNG Application GST On Sales	200.00 5.00%	2,483.33 124.17
Total			\$2,607.50

Russ Bell & Associates Inc.
Time by Job Detail
February 2014

<u>Date</u>	<u>Name</u>	<u>Duration</u>	<u>Notes</u>
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Brownlee

YEC LNG

10/02/2014	Russ Bell	3:00	Review Application and prepare IRs
11/02/2014	Russ Bell	8:00	Review Application and prepare IRs
12/02/2014	Russ Bell	0:20	Review revisions to IRs and provide comments
13/02/2014	Russ Bell	0:45	Phone Call with Kristjana and City re IRs
13/02/2014	Russ Bell	0:20	Revise IRs

Total YEC LNG

12:25

Total Brownlee

12:25

71310-0021



Russ Bell & Associates Inc.

7109 162A Avenue
Edmonton, Alberta
T5Z 3X5

Invoice

Date	Invoice #
31/03/2014	578

Invoice To
Brownlee LLP 2200 Commerce Place 10155 - 102 Street Edmonton, AB T5J 4G8 Attention: Thomas D. Marriott

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
6	Whitehorse - YEC 2014 LNG Application GST On Sales	200.00 5.00%	1,200.00 60.00
Total			\$1,260.00

GST/HST No. 209895861

Russ Bell & Associates Inc.

Time by Job Detail

March 2014

Notes

Date

Name

Duration

Brownlee

YEC LNG

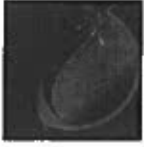
04/03/2014	Russ Bell	3:00	Review IR responses for deficient responses and draft e-mail to counsel and client
04/03/2014	Russ Bell	3:00	Review IR responses to other parties, and correspondence related to deficient responses

Total YEC LNG

6:00

Total Brownlee

6:00



Russ Bell & Associates Inc.

7109 162A Avenue
Edmonton, Alberta
T5Z 3X5

Invoice

Date	Invoice #
30/04/2014	582

Invoice To
Brownlee LLP 2200 Commerce Place 10155 - 102 Street Edmonton, AB T5J 4G8 Attention: Thomas D. Marriott

P.O. No.	Terms	Project

Qty	Description	Rate	Amount
1	Whitehorse - YEC 2014 LNG Application	200.00	200.00
4	YECL 2013 GRA - Whitehorse	200.00	800.00
	GST On Sales	5.00%	50.00
		Total	\$1,050.00

GST/HST No.

209895861

Russ Bell & Associates Inc.
Time by Job Detail

Date April 2014
Name

Duration

Notes

	Date	Name	Duration	Notes
Brownlee				
Whitehorse - YECL Appl	24/04/2014	Russ Bell	4:00	Review Decision and provide Summary
Total Whitehorse - YECL Appl			4:00	
YECL LNG				
Total YECL LNG	01/04/2014	Russ Bell	1:00	Review draft Argument and provide comments
			1:00	
Total Brownlee			5:00	