APPENDIX C

DLA Piper

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

P. John Landry, Q.C.
john.landry@dlapiper.com
T +1 604.643.2935
F +1 604.605.3588

April 11, 2022

FILE NUMBER: 084813-00251

DELIVERED BY EMAIL

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

Dear Mr. Mollard:

Re: 2021 General Rate Application by Yukon Energy Corporation

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

Yours truly,
DLA Piper (Canada) LLP
Per:



P. John Landry, Q.C.

PJL:lph

InterGroup Consultants

InterGroup® CONSULTANTS

Suite 300-259 Portage
Winnipeg, Manitoba
R3B 2A9
tel: (204) 942-0654
fax: (204) 943-3922

April 11, 2022

Mr. Ed Mollard
Vice President Finance & CFO
Yukon Energy Corporation
Box 5920
Whitehorse, Yukon Y1A 6S7

Dear Mr. Mollard:

Re: Yukon Energy Corporation 2021 General Rate Application Proceeding

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

Yours truly,

INTERGROUP CONSULTANTS LTD.



Cameron Osler
Principal and Chair

InterGroup
CONSULTANTS



CAMERON F. OSLER

CHAIR/PRINCIPAL/SENIOR CONSULTANT

AREAS OF EXPERIENCE:

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

EDUCATION:

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

PROFESSIONAL EXPERIENCE:

INTERGROUP CONSULTANTS LTD., WINNIPEG, MANITOBA

1974 – Present – Chair/Principal/Senior Consultant

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

For Nihtat Corporation and Nihtat Energy (2018-Present): Senior advisor on business case assessments and development planning, including federal funding submissions and coordination with technical and legal team participants, for specific Nihtat residential solar net metering and commercial solar projects in Inuvik and other northern locations, and biomass heating projects for GNWT buildings in Inuvik and other Beaufort Delta communities.

For Gwich'in Council International (2016-2018): Senior advisor on 2017-2018 study by Gwich'in Council International funded by INAC, with participation of GNWT and others, on fossil fuel use and costs (and options to reduce this use with wind, solar and biomass renewables) for power generation, heating and transportation in Beaufort Delta Region communities. Prior to the 2017-2018 study, senior advisor to Gwich'in Council International on study to document true cost of fossil fuel generation in selected off grid communities in N.W.T, Nunavut and Yukon, and to define Power Purchase Agreement and ownership

options as part of a plan whereby the Indigenous people of the North in off grid communities can take action to secure alternative energy sources to reduce current reliance on fossil fuels.

For Government of Northwest Territories (2017-2018): Project Lead for business case development for the Inuvik wind design basis and performance specification works relating to the Inuvik High Point wind energy project, working with Nihtat Corporation (Project lead), Wood, Inuvik Engineering and Hemmera.

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

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

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

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

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

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

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

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

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

For Casino Mining Corporation and Selwyn-Chihong Mining Ltd. (2014-2016, 2018): Provide advice and assistance regarding the assessment and negotiation of agreements with potential liquefied natural gas (LNG) suppliers in British Columbia to these two separate proposed mine developments in Yukon. For Selwyn-Chihong Mining Ltd., provided initial assessments of LNG supply chain options, which was updated in 2018.

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

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

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

For The Forks Renewal Corporation (a corporation owned by Canada, Manitoba and Winnipeg) (1987-1993): Development Coordinator responsible for planning and directing initial development and financial activities, including negotiation of land exchange agreements, preparation of a Phase I Concept and Financial Plan, site planning and Stage One projects, roads and services; ongoing financial and strategic planning counsel.

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

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

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

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

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

team included firms with chemical engineering and forestry expertise.

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

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

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

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

For Yukon Energy Corporation (2013-14): Project Principal regarding support for Yukon Energy's Project Proposal Submission to the Yukon Environmental and Socio-economic Assessment Board Executive Committee, and the subsequent Part 3 Application and review by the Yukon Utilities Board, for the Whitehorse Diesel-Natural Gas Conversion Project; provision of expert testimony in the related Yukon Utilities Board hearing.

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

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

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

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

came into service in late 2008, Stage 2 came into service in mid-2011).

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

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

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

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

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

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

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

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

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

For Manitoba Hydro (early-to-mid 1980s): Various investigations with respect to the environmental and socio-economic impacts related to planning of new power generation projects in northern Manitoba, including deputy project director for the Burntwood River Environmental Overview Study (1980-1984), and review of InterGroup's work (carried out by senior staff) to prepare the socio-economic assessment and conduct public consultation for the Limestone hydro-electric generating station EIS.

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

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

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

Compensation & Monitoring Related to Resource Project Impacts

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

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

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

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

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

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

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

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

For the Yukon Energy Corporation (1989-Present): Expert analysis and testimony for applications before the Yukon Utilities Board on planning major capital projects (1992, 2006) and on electricity costing and rates related to rate applications by Yukon Energy Corporation (1989, 1991, 1993, 1996,

1997, 1998, 2005, 2008-09, 2012-13, 2017-18, and YEC-YECL 2009 Phase II Application).

For Newfoundland Industrial Customers (2016-2017): Senior advisor re: investigation and hearing into supply issues and power outages on the Island, Phase II addressing future reliability issues prior to and after completion of Muskrat Falls and related new HVDC transmission connections.

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

For the Manitoba Industrial Power Users Group (1987-1999; 2017-2018): Expert testimony before the Manitoba Public Utilities Board in Manitoba Hydro electricity rate hearings, including rate applications in 1987/88, 1989, 1990, 1991, 1992, 1994, 1995, and 1998, and the Manitoba Hydro Major Capital Projects hearing in 1990. Represented MIPUG at hearings before the Board in 1999 to approve the purchase of Centra Gas by Manitoba Hydro.

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

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

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

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

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

Resource Rent, Royalty and Tax Policy – Related Expert Evidence

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

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

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

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

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

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

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

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

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

Other Strategic Planning and Assessment

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

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

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

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

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

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

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

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

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

RESEARCH PAPERS:

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

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

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

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

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

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

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

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

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

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

"Canadian Scenario for Methanol Fuel." Paper presented to the Alcohol Fuels Technology Third International Symposium, California, January 1979.

"Socio-Economic Impacts from Potential Canadian Methanol Fuel Development." Paper presented to the IV International Symposium on Alcohol Fuels Technology, Brazil. October 1980.

"Canadian Methanol Development Using Natural Gas and Wood Feedstocks." Paper presented to the First IEA Conference on New Energy Conservation Technologies and their Commercialization, Berlin. April 1981.

"Methanol as an Alternative Automotive Fuel: CMC's Approach and Experience." Paper presented to the West Coast International Meeting of the Society of Automotive Engineering, Vancouver, BC. August 1983.

"Status of CMC Fuel Methanol Production and Market Development Programs." Paper presented to the VI International Symposium on Alcohol Fuels Technology, Ottawa. May 21-25, 1984.

"Diesel & Thermal Electricity Generation Options." Background Paper for Yukon Energy Corporation Energy Planning Charrette, Whitehorse, March 6-9, 2011. Related presentations at the Energy Charrette: "Loads and Role of Diesel" and "Thermal Generation Options".

"LNG - Transition Fuel Option for Yukon." Paper presented at Yukon Energy LNG Workshop, Whitehorse, January 18, 2012.

InterGroup
CONSULTANTS



MONA POLLITT-SMITH

PRINCIPAL AND CONSULTANT

AREAS OF EXPERIENCE:

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

EDUCATION:

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

PROFESSIONAL EXPERIENCE:

INTERGROUP CONSULTANTS LTD., WINNIPEG, MANITOBA

2005 – Present – Research Analyst/Research Consultant/Consultant/Principal

For Yukon Energy Corporation (2006-Present): Project manager and lead consultant for a number of regulatory filings before the Yukon Utilities Board, including coordinating and assisting with preparation of application filing documents, interrogatories, and hearing preparation, argument and reply for the following major filings:

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

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

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

Resource Planning and Project Development

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

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

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

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

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

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

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

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

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

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

Environmental and Economic Impact Assessment

For Yukon Energy (2016-Present): Project Principal on Aishihik Hydro Relicensing Yukon Environmental and Socio-economic Assessment Act Project Proposal, leading document development for YESAB Project Proposal Submission and socio-economic baseline and effects assessment (project team with Morrison Hershfield; Yukon Energy working with Champagne and Asihihik First Nations). Lead consultant managing multi-discipline team regarding the development of an economic profile of the Alaska Highway.

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

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

For Manitoba Hydro (2005): Provided support for regulatory review processes for the Keeyask Generation Project and the Bipole III Project. Provided analysis regarding environmental assessment issues such as CEAA, scoping, significance methodology and review of the *Species at Risk Act*.

PUBLIC INTEREST LAW CENTRE, WINNIPEG, MANITOBA

2003 – 2004 Articling Student

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

InterGroup
CONSULTANTS



HAMID NAJMIDINOV

CONSULTANT

AREAS OF EXPERIENCE:

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

EDUCATION:

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

PROFESSIONAL EXPERIENCE:

INTERGROUP CONSULTANTS LTD., WINNIPEG, MANITOBA

2009 – Present – Research Analyst/Research Consultant/Consultant

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

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

For Northwest Territories Power Corporation (2009/10 and 2016/17): Provide support in developing monthly load and revenue forecasts for budget planning; proposed territory-wide levelized rate structure analysis; cost of service comparison and rates analysis in other jurisdictions; potential mini-hydro projects benefit cost analysis. Provided support in preparation and hearing process for 2016-2018 GRA, including development load forecasts, regression analysis, fuel cost, revenue and shortfall estimates.

For Industrial Customers of Newfoundland and Labrador Hydro (2013-Present): Review and provide support in analysis for Newfoundland and Labrador Hydro's 2013 GRA and Amended GRA with 2015 test year, including components of revenue requirement, cost of service, rate design, RSP, interim rate applications and other proposals; prepare requests for information, pre-filed evidence before the Board of Commissioners of Public Utilities, provide support in oral hearing processes; customer rate impact analysis and customer briefs. Provided support during the review of supply cost recovery application due to drought/low water levels. Provided support for Phase II review of energy supply and outages issues.

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

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

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

For Nelson Hydro (2014; 2016; 2017-2020): Review revenue requirement allocations to Urban and Rural systems and develop system allocation factors using capital and O&M costs; develop a Cost of Service model for each system; rate analysis; review profit margins and return on equity for comparable municipality owned utilities across Canada; prepared report. Support in application before BCUC.

For City of Penticton (2015; 2016; 2018-19): Utility rate review for electric, water and sewer utilities, including review and development revenue requirement for each utility focusing on reduced impact to customers from capital projects and phase-in options for other cost components; load forecasts for each utility; developed a Cost of Service model and rate design with phase-in rate options, involved in preparation presentation to the Council and report. Updates to the sewer utility rate design.

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

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

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

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

For Manitoba Hydro – Keeyask Generation Project (2010-2012): Provided support for the socio-economic impact assessment; KCN communities Population Projection Model support and updates; project employment estimates analysis; Northern Aboriginal employment estimates, including modelling based on employment demand and supply analysis and updates; project construction employment income analysis.

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

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

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

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

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

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

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

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

Alliance Consulting Group

CONSULTING CONTRACT NO. 19013

This Consulting Contract (the **"Contract"**) is made effective as of **March 5, 2019** (the "**Effective Date**") and is entered into

BETWEEN

YUKON ENERGY CORPORATION, having its place of business at 2 Miles Canyon Road, P.O. Box 5920, Whitehorse YT Y1A 6S7 (hereinafter referred to as the **"Corporation"**)

AND

ALLIANCE CONSULTING GROUP a company duly incorporated under the laws of the United States of America and Texas, having an office at Suite 220, 101 E. Park Blvd, in the city of Plano, State of Texas 75074 (hereinafter referred to as the **"Consultant"**)

WHEREAS:

The Corporation wishes to engage the Services of the Consultant on the terms and conditions and understandings hereinafter set forth.

NOW THEREFORE THIS CONTRACT WITNESSES THAT in consideration of the terms set out in this Contract and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Corporation and Consultant hereto agree as follows:

1. TERMS OF ENGAGEMENT

1.1 The Term of this Contract shall begin on the Effective Date and terminate on **June 30, 2019** unless terminated earlier in accordance with this Contract.

1.2 The Corporation and the Consultant may elect to extend the term of this Contract by mutual consent by the parties.

1.3 In consideration for the remuneration hereinafter set out, the Consultant agrees to make available Services as described in Schedule B, Scope of Work, "**Depreciation Study"** (the "Services") to the Corporation, provide advice with respect to the provision of Services as required, and other Services as may be requested by the Corporation.

1.4 This Contract represents the entire Contract between the Corporation and the Consultant.

1.5 The Services provided by the Consultant under the terms of this Contract will be authorized by the Corporation. The Consultant will not, without the prior written authorization from the Corporation, cause the Corporation to commit any funds or to incur any liability.

1.6 The Consultant agrees to act in the best interest of the Corporation and will devote time, effort, skill, attention and energies to carrying out the duties and responsibilities. As part of those responsibilities, the Consultant will provide any and all information requested in a timely fashion and the Consultant will conduct its business in a professional and reputable manner. Failure to comply with these requirements may be cause for termination of this Contract as provided for herein.

1.7 References herein to this "Contract" means the main text of this Contract and the schedules, being:

Schedule A - FEES AND DISBURSEMENTS

Schedule B - RFP SCOPE OF WORK

Schedule C - TESTIMONY LIST AS OF JANUARY 24, 2019

Schedule D - RESUMES

2. STATUS OF THE CONSULTANT

The Consultant is an independent Consultant and is not the servant, employee or agent of the Corporation. The Consultant agrees to indemnify and hold harmless the Corporation from any and all claims or demands for taxes, premiums or other statutory payments or assessments that may be made against the Corporation on behalf of the Consultant.

2.1 The Consultant may provide the Services at the Consultant's place of business or at the Corporation's place of business in Whitehorse, Yukon or at such other place or places as may be required from time to time by the Corporation.

3. SUBCONTRACTORS/SUBCONSULTANTS

3.1 The Consultant may hire or engage one or more subcontractor(s)/subconsultant(s) to perform any or all of its obligations under this Contract; provided, that:

3.1.1 that the Consultant shall use the same degree of care in selecting any such subcontractor(s)/subconsultant(s) as it would if such subcontractor(s)/subconsultant(s) was being retained to provide similar services to the Consultant; and

3.1.2 that the Consultant shall in all cases remain responsible for all of its obligations under this Contract with respect to the scope of the Services.

3.2 The Consultant shall require each subcontractor/subconsultant, to the extent of the Work to be performed by the subcontractor/subconsultant, to be bound to the Consultant by the terms of any Contract, and to assume toward the Consultant all the obligations and responsibilities which the Consultant, by this Contract, assumes toward the Corporation. Said Contract shall preserve and protect the rights of the Corporation under the Contract with respect to the Work to be performed by the subcontractor/subconsultant so that the subcontracting thereof will not prejudice such rights.

4. GENERAL PROVISIONS

4.1 Unless otherwise specified, this Contract shall be governed by the laws of the Yukon and the Consultant will hereby attorn to the jurisdiction of the Yukon Courts.

4.2 The Corporation and the Consultant respectively bind themselves, their partners, successors, assigns and legal representatives to the other party to this Contract to the partners, successors, assigns and legal representatives of all such other parties with respect to all terms and conditions of this Contract.

4.3 Neither party to this Contract may assign any of its rights or obligations under this Contract without the prior written consent of the other party, which consent may be unreasonably withheld, except that either party may assign this Contract or any of its rights or obligations to any of its subsidiaries and/or affiliated companies without consent of the other party.

4.4 This Contract and any Schedules hereto, constitute the entire Contract between the Corporation and the Consultant and no other representations or Contracts, oral or otherwise, exist between the parties with respect to the subject matter of this Contract unless referred to in the Contract.

4.5 This Contract may be amended only by written instrument signed by both the Corporation and the Consultant.

4.6 The Consultant has no authority to make any statements, representations or commitments of any kind or take any action that will bind the Corporation.

4.7 No condoning, excusing or waiver by any party of any default, breach of non-observance by any other party at any time or times in respect of any covenant or condition contained in this Contract will operate as a waiver of that party's rights in respect of any continuing or subsequent default, breach of non-observance, or so as to defeat or affect in any way the rights of that party in respect of any such continuing or subsequent defaults, breach of non-observance, and no waiver will be inferred from or implied by anything done or omitted to be done by the party having those rights.

4.8 If any provision of this Contract or the application thereof to any person or circumstance to any extent is invalid or unenforceable, the remainder of this Contract or the application of that provision to any other person or circumstance other than those in respect of which it is held invalid or unenforceable will not be affected thereby and each provision of this Contract is separately valid and enforceable to the fullest extent permitted by law.

5. FEES AND REIMBURSABLE EXPENSES

5.1 The Corporation agrees to pay the Consultant for Services performed in accordance with the terms of this Contract, and in accordance with the rates set out in Schedule "A" attached to this Contract. The Consultant will accept such payment as full payment and full reimbursement for the Services performed under this Contract.

5.2 The Consultant agrees that any and all engineering changes that are deemed minor by both parties and necessary in the completion of the Services covered under the Contract will be included within the price and rates quoted in the Contract, unless otherwise mutually agreed by the Change Order.

5.3 If the Corporation considers it appropriate, the Consultant may be required to submit monthly progress/milestone reports with payment invoices.

5.4 The Corporation may require that invoices are allocated into multiple cost codes, which will be provided to the Consultant.

5.5 Changes to the Services shall only be made on receipt of written instructions from the Corporation. Any resulting adjustment to the agreed price shall be agreed upon by the Corporation and the Consultant and will represent the reasonable and proper costs incurred by or savings accruing to the Consultant using the rates submitted in the proposal.

5. TERMINATION, SUSPENSION OR ABANDONMENT

5.1 The Corporation, at its sole discretion, may by providing written notice to the Consultant suspend the Services in whole or part or suspend this Contract. Upon receipt of such notice, the Consultant shall immediately discontinue its work on the suspended Services and continue to perform all other Services that have not been suspended. The Corporation may, by written notice, require the Consultant to resume some or all of the suspended Services in accordance with the notice.

5.2 The Corporation, at its sole discretion, may by providing a minimum of thirty (30) days written notice to the Consultant terminate all or any part of this Contract or the Service. Such notice may specify the scope of the termination and will specify the effective date of such termination. Upon receipt of such notice, the Consultant shall immediately discontinue the Services in accordance with the notice.

5.3 If the Services or this Contract are suspended or terminated in whole or in part pursuant to this section, the Consultant shall take all steps necessary to minimize the costs associated with such termination or suspension.

5.4 In the event of termination of this Contract, the Consultant shall be compensated within thirty (30) days of the date that an invoice is rendered for all Services performed to the date of termination, together with reimbursable expenses then due to the Consultant provided such Services and expenses have been properly documented and justified to the Corporation's satisfaction.

6. INDEMNIFICATION

6.1 The Consultant will indemnify and save harmless the Corporation, its successors, assigns, directors, officers, agents, employees, and authorized representatives and each of them from and against any and all claims, demands, losses, costs, damages, actions, suits, or proceedings whether directly or indirectly caused or incurred, related to or occasioned by, arising or resulting from and to the extent of any negligent error omission or act of the Consultant, any sub-consultant and their respective servants, agents and employees in the performance of the Contract, excepting liability arising out of any error, omission or negligent act of the Corporation, its successors, assigns, agents, employees and authorized representatives. Notwithstanding and superseding anything to the contrary on this Contract.

6.1.1 The aggregate liability of the Consultant arising out of the performance or non-performance of the Services or otherwise in connection with this Contract is limited to the sum of the amount of the professional fees paid to the Consultant pursuant to this Agreement up to [redacted] USD and 10% of such fees paid in excess of [redacted] USD;

6.1.2 Provided that in no event will the Consultant's aggregate liability exceed $1,000,000; Consultants liability for claims or losses covered by the insurance policies referred to in Clause 7. (a) (b) and (c) shall not be subject to Clause 6.1 and shall instead be limited to the proceeds of insurance up to the amounts specified in Clause 7. (a) (b) and (c).

6.2 The Corporation shall indemnify and save harmless the Consultant, its successors, assigns, agents, employees and authorized representatives and each of them from and against any and all claims, demands, losses, costs, damages, actions, suits or proceedings whether directly or indirectly caused or incurred, related to or occasioned by, arising or resulting from any error, omission or negligent act of the Corporation or its servants, agents and employees in the performance of this Contract, excepting liability arising out of any negligent error, omission or negligent act of the Consultant, its successors, assigns, agents, employees and authorized representatives.

6.3 The indemnity provided by the Consultant in this Section 6 will survive the expiration or termination of this Contract for a period of one year.

6.4 The Consultant shall perform the Services (a) with due care and skill in accordance with the standard of care and skill normally exercised by professional engineers providing similar services on projects of similar scope and complexity and in comparable locations, and (b) re-perform any Services that fail to comply with this standard of care if the Corporation gives the Consultant notice of such failure within twelve months of performance of such Services.

6.5 The Corporation or any person authorized by the Corporation will have the right, at all reasonable times, to inspect or otherwise review the Services performed, or being performed, and the premises and locations where the Services are being performed. No review or approval by or on behalf of the Corporation will have the effect of relieving the Consultant of its responsibilities and obligations under this Contract. No review or approval by the Corporation will be deemed to be a waiver or release of any rights that the Corporation may have against the Consultant; save to the extent that the Corporation expressly waives such rights or releases the Consultant in writing.

7. INSURANCE

7.1 Before commencing the Work, Consultant shall obtain and maintain the following insurance policies during the term of the Contract:

7.1.1 A commercial general liability policy, in an amount for each and every occurrence of $2 million for each and every occurrence and in the aggregate, with a standard form cross liability clause and a broad form property damage endorsement, the latter in an amount equal to the full policy limit. The policy will name Yukon Energy Corporation as an additional insured with respect to liabilities that arise out of Consultant's operations, and shall contain cross liability and severability of interest clauses or equivalent wording;

7.1.2 Automobile insurance covering liability for bodily injury, including death, or property damage to third parties arising out of ownership, use or operation of Consultant owned or leased licensed motor vehicles of $2 million inclusive;

7.1.3 Property insurance covering loss or damage to tools, property and equipment of Consultant or for which Consultant is legally liable or responsible of an amount equal to the full replacement value of such tools, property and equipment with a waiver of the insurer's rights of subrogation against the Corporation.

7.1.4 A Professional Liability Insurance policy in an amount of $1 million per claim and in the aggregate, to cover damages because of any error, omission or negligent act in professional services rendered by the Consultant. Coverage will be maintained for at least twenty four (24) months after completion of the Work or earlier termination of the Contract.

7.2 Consultant shall within fourteen (14) days following a request by Corporation's Designate, provide a completed Certificate of Insurance evidencing Consultant's compliance with this clause, except that no evidence of automobile insurance is required unless evidence of such insurance is specifically requested.

7.3 Consultant shall be solely responsible for determining the appropriate type and amount of insurance that Consultant should have in place from time to time, but must maintain during the term of the Contract at least the amount and type of insurance it is required to maintain under this clause.

7.4 Consultant shall be responsible for the full amount of all deductibles of all insurance policies required. Failure to furnish proof of insurance shall be considered a breach of the Contract, allowing the Corporation to obtain such insurance and charge the cost to the Consultant, or to terminate the Contract at the Corporation's absolution discretion.

8. WORKER'S COMPENSATION

8.1 Requirements for Consultants Registered Outside the Yukon

If the Consultant is to perform any work on the Corporation's site including but not limited to delivery, assembly, installation and/or unloading of deliverables, Consultant shall within ten (10) days of the award of a Contract and before commencing work on site, provide a Letter of Compliance issued by the Yukon Workers' Compensation Health and Safety Board ("YWCHSB"), including but not limited to:

- an account number and/or Letter of Compliance from YWCHSB to confirm registration in Yukon;
- a statement from WCB that the Consultant and any sub-contractors are registered and in good standing in their home province;
- confirmation that all persons performing the Work who are not covered by the Workers Compensation Act are covered under personal optional protection coverage available through WCB.

8.2 Requirements for Consultants Performing Work in the Yukon

If the Consultant is to perform any work on the Corporation's site including but not limited to delivery, assembly, installation and/or unloading of deliverables, Consultant shall within ten (10) days of the award of a Contract and before commencing work on site, and at any time on the request of the Corporation, provide evidence of certification by the Yukon Workers' Compensation Health and Safety Board ("YWCHSB"), including but not limited to:

- if the Consultant will be performing work on the Corporation's site that does not exceed ten (10) days per year, a statement from the YWCHSB that the Consultant is registered with the YWCHSB;
- if the Consultant will be performing work on the Corporation's site that exceeds ten (10) days per year, a statement and/or certificate from the YWCHSB that the Consultant and all sub-contractors are registered and in good standing, and that all workers performing the Work are covered by the Consultant's or sub-'s workers compensation through the YWCHSB;
- confirmation that all persons performing the Work who are not covered by the YWCHSB are covered under personal optional protection coverage available through YWCHSB.

8.3 **Responsibility**

The Consultant shall be responsible for the safe performance of all the Work and the safety of all persons engaged in the Work and shall comply with all applicable safety provisions of the applicable Workers' Compensation Board(s) and safety regulations issued by the Corporation for the Work site.

8.4 **On-Line Safety Orientation**

Consultant is required to complete the Corporation on-line safety orientation prior to commencing any work on the Corporation's premises. The orientation may be found at the following link. YEC On-Line Safety Orientation

9. COMPLIANCE WITH THE OCCUPATIONAL HEALTH AND SAFETY ACT

9.1 The Consultant shall confirm it will comply with all the provisions of the Yukon Occupational Health and Safety Act, regulations and codes, and all amendments thereto, now or hereafter, made there under the said act and shall confirm it will indemnify the Corporation in respect to all matters arising out of or in connection with failure of the Consultant to comply in all respects with applicable provisions of the said act, regulations and codes.

9.2 If the Consultant is to perform any work on the Corporation's site, the Consultant shall comply with all applicable safety regulations issued by the Corporation. For the purpose of this general condition, the term "safety regulations" includes any and all operating order, work protection practices, lockout procedures, and any other safety requirements that may be required or regulated whether municipally, provincially, federally, or otherwise. The Consultant shall be solely responsible for the safe performance of all the work and the safety of all persons engaged in the work and shall ensure all safety laws, regulations and requirements are implemented and adhered to through the performance of the Contract.

9.3 Prior to commencing any work on the Corporation's site, the Consultant shall ensure that all on-site personnel and sub-consultant personnel shall participate in the Corporation's contractor safety orientation (available on-line or in person), or have previously participated in a Corporation contractor safety orientation within the past three years. The contractor safety orientation is specific to the Corporation's properties, sites, equipment, hazards, precautionary measures, emergency protocols, job safety analysis requirements, tailboard requirements and security requirements and can be accessed the Corporation Project Manager.

9.4 The Consultant shall immediately notify the Corporation in writing of any incidents or circumstances described herein, and about any claims made, and the Consultant shall obtain a release in the names of the Corporation and the Consultant.

10. CONFIDENTIALITY

10.1 In the course of this Contract, the Consultant may acquire confidential information with respect to the work or the Corporation's business operations, including without restriction, costing information, strategic plans and product services. Any information given to or reviewed by the Consultant for the purposes of this Contract shall be considered as confidential and privileged by the Consultant and Sub-consultant(s) and shall include all information relating to the work and any process, technology or system relating thereto, the design, construction, operation, maintenance or any other aspect of the Services or the work or relating to the nature of the Corporation's business and affairs that the Consultant, either directly or indirectly, receives or acquires from the Corporation or from anyone on behalf of the Corporation either in writing or verbally or through observation of the Corporation facilities or rights of way, except information falling into any one of the following categories:

10.1.1 Information that the Consultant demonstrates was in its possession on a non-confidential basis prior to receipt or acquisition of such information from the Corporation;

10.1.2 Information that is lawfully in the public domain at the time of receipt by the Consultant of such information from the Corporation;

10.1.3 Information that upon the Consultant's receipt or acquisition from the Corporation, becomes part of the public domain through no act of the Consultant or of any third party under an obligation or confidence with respect to such information, but only after such information becomes part of the public domain;

10.1.4 Information that upon the Consultant's receipt or acquisition from the Corporation, is lawfully obtained by the Consultant from a third party, provided that such third party is under no obligation of confidence with respect to such information;

10.1.5 Information that the Corporation is required to disclose pursuant to the Personal *Information Protection and Electronic Documents Act* ("PIPEDA") *or* other legislation.

10.2 The Consultant shall keep all confidential information in confidence and shall not disclose it to others without the prior written consent of the Corporation and the Consultant shall not use the confidential information except in the performance of the Services.

10.3 The Consultant may disclose the confidential information to those of its employees, Sub-consultant(s) or suppliers and their respective employees to whom disclosure is required for the Consultant to perform the Services provided that the Consultant shall ensure that its employees, Sub-consultant(s) and suppliers keep confidential information in confidence and shall not disclose it to others without prior written consent of the Corporation.

10.4 The Consultant shall not use the Corporation's name, registered or unregistered trademarks or any of the Corporation's slogans or logos in any advertising or promotional

materials or publicity releases, and shall not take, permit to be taken or use any photographs of the Corporation facilities without the prior written approval of the Corporation.

10.5 Any documentation relating to the work that is in the custody or under the control of the Corporation is subject to the *Access to Information and Protection of Privacy Act* ("ATIPP"). Except as stated above in this section, all information submitted by the Consultant to the Corporation will be considered confidential during the term of this Contract.

11. AUTHORSHIP AND USE OF DOCUMENTS

11.1 Reports, plans, sketches, drawings, graphic representations and specifications as instruments of Service prepared by the Consultant pursuant to this Contract (the "Documents") are and shall belong to the Corporation. The copyright in such Documents shall belong to the Corporation and such copyright shall continue for fifty (50) years from the date of their first publication. The Consultant may retain one copy of such Documents for its records.

11.2 The Corporation may use the Documents for any other purposes and the Corporation and Consultant shall agree on the fees for any Services necessary to properly revise the Documents for such use. If the Corporation and Consultant are unable to reach such an agreement, the Corporation may retain another Consultant for the purpose of revising the Documents for such alteration, addition or deletion, as it deems fit.

11.3 The Documents referred to above include Documents prepared by Sub-consultant(s) as well.

11.4 The Corporation shall indemnify and save harmless the Consultant and Sub-consultant(s) from and against any costs, damages, actions, suits or proceedings arising out of any modification or revision of the plans, sketches, drawings, graphic representations and specifications made pursuant to this section made by the Corporation other than by the Consultant or the Sub-consultant(s).

11.5 Submission or distribution of the Documents to meet official regulatory requirements or for other purposes in connection with the Corporation's requirements in accordance with this Contract will not be construed as publication in disparagement of the Corporation's rights.

12. INTELLECTUAL PROPERTY

12.1 All information and data, in any form, prepared by the Consultant pursuant to this Contract, together with all designs or materials capable of intellectual property protection, prepared, developed or created by the Consultant, its employees or agents during the performance of and/or pursuant to this Contract shall automatically become the property of the Corporation unless specifically noted otherwise in this Contract.

13. DISPUTES

13.1 **Amicable Negotiation**. Each party will make bona fide efforts to resolve any disputes arising among them by amicable negotiations and provide frank, candid and timely disclosure of all relevant facts, information and documents to facilitate those negotiations.

The parties will use their best efforts to conduct any dispute resolution procedures under this Contract as efficiently and cost effectively as possible. If there is a dispute among the parties under this Contract, a party will provide written notice (the "Dispute Notice") to the other party to the dispute of the nature of the dispute.

13.2 **Reference to Senior Officials**. If a dispute cannot be resolved between the parties within 5 working days after the date of receipt of the Dispute Notice, the parties will attempt to resolve the dispute with the assistance of one senior official from each party to the dispute. The place of discussion will be Whitehorse, Yukon, unless the senior officials otherwise agree. Each party will bear its own costs of the discussion. The results of the discussion will be non-binding and will be reported to the parties forthwith.

13.3 **Mediation**. If a dispute cannot be resolved under above section within 10 working days of receipt of the Dispute Notice, either party may give notice to the other party of a desire to commence mediation and the parties will jointly appoint a mutually acceptable mediator within 5 working days after such notice is given.

13.4 **Arbitration**. If a dispute cannot be resolved under above section within 20 working days of a mediation under above section, either party may, by written notice to the other party, commence arbitration. Arbitration will be administered under the Arbitration Act (Yukon). The place of arbitration will be Whitehorse, Yukon. Each party will bear its own costs of the arbitration and any additional costs of the arbitrator(s) will be borne equally by each of the parties. Arbitration will be final and binding on the parties. Notwithstanding the foregoing, either party may at any time, prior to the first face to face meeting of the Parties and the arbitrator, under this section 13 refer the dispute being arbitrated to the courts for resolution.

13.5 **Confidentiality**. All negotiations and/or matters relating to the arbitration under this Contract will be kept confidential and will not be disclosed to any other persons except those persons authorized in writing by the parties.

13.6 **Continued Performance**. For greater certainty the parties will continue to perform their respective obligations under this Contract while a dispute under this Contract is being resolved.

14. FORCE MAJEURE

14.1 Neither party shall be responsible for any delay or failure to perform its obligations under this Contract where such delay is due to fire, flood, explosion, war, embargo, government action, act of public authority, act of god, or to any other cause beyond its control, except labour disruption.

14.2 In the event Force Majeure occurs, the party who is delayed or fails to perform shall give prompt notice to the other party and shall take all reasonable steps to eliminate the cause.

14.3 Should the Force Majeure event last longer than thirty (30) days, the Corporation may terminate this Contract by notice to the Consultant without further liability, expense or cost of any kind except for the fees and expenses incurred to the date of termination and demobilization costs.

15. NOTICE

15.1 For the purpose of this Contract, any notices required to be given to the Corporation may be sent by email to Project Authority who for this Contract is Jason Epp, Controller, with an email address of jason.epp@yec.yk.ca, along with a copy to procurement@yec.yk.ca or personally delivered, sent by prepaid registered post addressed to the Corporation at the address indicated on Page 1 of this Contract.

16. GOVERNING LAW

16.1 This Agreement shall be governed by, subject to and interpreted in accordance with the laws of the Yukon and the federal laws of Canada applicable therein.

17. COUNTERPARTS

17.1 This Contract may be executed in multiple copies, each of which will be deemed an original, and all of which taken together will constitute one single agreement.

[End of Document]

In witness whereof the parties hereto have executed this Contract as of the dates listed below:

YUKON ENERGY CORPORATION	ALLIANCE CONSULTING GROUP
E Mollard	Dane A. Watson
Signature	*Signature*
Ed Mollard	Dane Watson
Please Print Name	*Please Print Name*
CFO	Partner
Title	*Title*
May 1/19	5/1/19
Date	*Date*

SCHEDULE "A"

FEES AND DISBURSEMENTS
TIMING OF PAYMENT

A.1 The Corporation shall pay the Consultant for Services completed and invoiced as outlined below when approved by the Project Manager. Please quote the Contract number on all invoices and all correspondence submitted to the Corporation.

A.2 Total Lump Sum Fixed Pricing

The total lump sum fixed price is [redacted] **DOLLARS USD,** detailed in A.3.

A.3 Detailed Pricing Breakdown

Activity	Partner Hrs.	Senior Consultant Hrs.	Consultant/ Admin Hrs.
Request initial data feed	0	1	0
Planning and discussions with Company	1	0	0
Reconciliation, analysis and load data.	4	24	12
Conduct life analysis and salvage and removal analysis	4	36	8
Conduct interviews and field visits	20	0	0
Conduct Evaluations	16	8	0
Calculate preliminary rates	2	24	8
Review preliminary rates with the Company	2	0	0
Prepare Report	2	8	8
Re-run analysis and update as needed.	1	4	0
Preparation of workpapers and relied upon data. Complete and submit final report and Initial Testimony	8	8	16
	60	113	52
Total Partner Hours ([redacted] hr rate USD)	60		$ [redacted]
Total Sr. Consultant Hours ([redacted] hr rate USD)	113		$ [redacted]
Total Consultant/Admin Hours ([redacted] /hr rate USD)	52		$ [redacted]
Total Project Hours	225		
Total Professional Fees			$ [redacted]
Misc expenses (5% of Professional Fees)			$ [redacted]
Estimated Travel for Site Visit			$ [redacted]
Power Plan Royalty Fee (Pass thru)			$ [redacted]
Estimated Travel to Hearings			$ -
Total Project Cost (USD)			[redacted]

A.4 Personnel Rates

Personnel rates are to be all inclusive including benefits, overhead, mark-up and all other employee and/or subcontractor related costs.

Personnel By Occupation	Hourly Rate (USD)	Overtime
Partner	[redacted]	N/A
Senior Consultant	[redacted]	N/A
Consultant / Admin	[redacted]	N/A

A.5 Expenses

All reimbursable expenses (if applicable) are subject to prior approval by the corporation.

A.6 Payment Terms

Net 30 / USD

A.7 Invoices can be mailed to: **Yukon Energy Corporation, P.O. Box 5920, Whitehorse, Yukon Y1A6S7** or emailed to **ap@yec.yk.ca**

SCHEDULE "B"

SCOPE OF WORK

Assess and recommend appropriate depreciation rates for Yukon Energy property plant and equipment at a level appropriate for review by the regulator, Yukon Utilities Board.

Specific activities to include:

- Review of historical data including review of previous depreciation study results and corporate accounting records sufficient to understand the nature of the assets, historical acquisition/construction timing, current rates and planned usage;
- a review of the average service lives of a peer group of Canadian electric utilities;
- operation and management interviews to confirm nature and use of assets;
- assessment and recommendation of appropriateness of current method and procedure of depreciation rate calculation;
- determination of the adequacy of the current accumulated depreciation accounts to reflect the consumption of the consumed service value of the assets under review;
- interviews with management and internal subject matter experts to the extent necessary;
- Prepare report that makes recommendations on:
    - Expected service life of assets;
    - Depreciation requirements by asset
    - Adequacy of the accumulated depreciation by class
    - Average remaining life of assets by class.
- support for study findings with Yukon Utilities Board as appropriate (support may include drafting of application sections, response to interrogatories and/or appearance before the Board]; and
- Completion and delivery of the final Depreciation Studies report.

Note asset classifications are based on OEB/FERC definitions.

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Alaska	Regulatory Commission of Alaska	U-18-121	Municipal Power and Light City of Anchorage	2018	Electric Depreciation Study
Various	FERC	RP19-352-000	Sea Robin	2018	Gas Depreciation Study
Texas New Mexico	Federal Energy Regulatory Commission	ER19-404-000	Southwestern Public Service Company	2018	Electric Transmission Depreciation Study
California	Federal Energy Regulatory Commission	ER19-221-000	San Diego Gas and Electric	2018	Electric Transmission Depreciation Study
Kentucky	Kentucky Public Service Commission	2018-00281	Atmos Kentucky	2018	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-18-054	Matanuska Electric Coop	2018	Electric Generation Depreciation Study
California	California Public Utilities Commission	A17-10-007	San Diego Gas and Electric	2018	Electric and Gas Depreciation Study
Texas	Public Utility Commission of Texas	48401	Texas New Mexico Power	2018	Electric Depreciation Study
Nevada	Public Utility Commission of Nevada	18-05031	Southwest Gas	2018	Gas Depreciation Study
Texas	Public Utility Commission of Texas	48231	Oncor Electric Delivery	2018	Depreciation Rates
Texas	Public Utility Commission of Texas	48371	Entergy Texas	2018	Electric Depreciation Study
Kansas	Kansas Corporation Commission	18-KCPE-480-RTS	Kansas City Power and Light	2018	Electric Depreciation Study
Arkansas	Arkansas Public Service Commission	18-027-U	Liberty Pine Bluff Water	2018	Water Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Kentucky	Kentucky Public Service Commission	2017-00349	Atmos KY	2018	Gas Depreciation Rates
Tennessee	Tennessee Public Utility Commission	18-00017	Chattanooga Gas	2018	Gas Depreciation Study
Texas	Railroad Commission of Texas	10679	Si Energy	2018	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-17-104	Anchorage Water and Wastewater	2017	Water and Waste Water Depreciation Study
Michigan	Michigan Public Service Commission	U-18488	Michigan Gas Utilities Corporation	2017	Gas Depreciation Study
Texas	Railroad Commission of Texas	10669	CemterPoint South Texas	2017	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	17-061-U	Empire District Electric Company	2017	Depreciation Rates for New Wind Generation
Kansas	Kansas Corporation Commission	18-EPDE-184-PRE	Empire District Electric Company	2017	Depreciation Rates for New Wind Generation
Oklahoma	Oklahoma Corporation Commission	PUD 201700471	Empire District Electric Company	2017	Depreciation Rates for New Wind Generation
Missouri	Missouri Public Service Commission	EO-2018-0092	Empire District Electric Company	2017	Depreciation Rates for New Wind Generation
Michigan	Michigan Public Service Commission	U-18457	Upper Peninsula Power Company	2017	Electric Depreciation Study
Florida	Florida Public Service Commission	20170179-GU	Florida City Gas	2017	Gas Depreciation Study
Michigan	FERC	ER18-56-000	Consumers Energy	2017	Electric Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Missouri	Missouri Public Service Commission	GR-2018-0013	Liberty Utilites	2017	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-18452	SEMCO	2017	Gas Depreciation Study
Texas	Public Utility Commission of Texas	47527	Southwestern Public Service Company	2017	Electric Production Depreciation Study
MultiState	FERC	ER17-1664	American Transmission Company	2017	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-17-008	Municipal Power and Light City of Anchorage	2017	Generating Unit Depreciation Study
Mississippi	Mississippi Public Service Commission	2017-UN-041	Atmos Energy	2017	Gas Depreciation Study
Texas	Public Utility Commission of Texas	46957	Oncor Electric Delivery	2017	Electric Depreciation Study
Oklahoma	Oklahoma Corporation Commission	PUD 201700078	CenterPoint Oklahoma	2017	Gas Depreciation Study
New York	FERC	ER17-1010-000	New York Power Authority	2017	Electric Depreciation Study
Texas	Railroad Commission of Texas	GUD 10580	Atmos Pipeline Texas	2017	Gas Depreciation Study
Texas	Railroad Commission of Texas	GUD 10567	CenterPoint Texas	2016	Gas Depreciation Study
MultiState	FERC	ER17-191-000	American Transmission Company	2016	Electric Depreciation Study
New Jersey	New Jersey Public Utilities Board	GR16090826	Elizabethtown Natural Gas	2016	Gas Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
North Carolina	North Carolina Utilities Commission	Docket G-9 Sub 77H	Piedmont Natural Gas	2016	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-18195	Consumers Energy/DTE Electric	2016	Ludington Pumped Storage Depreciation Study
Alabama	FERC	ER16-2313-000	SEGCO	2016	Electric Depreciation Study
Alabama	FERC	ER16-2312-000	Alabama Power Company	2016	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-18127	Consumers Energy	2016	Natural Gas Depreciation Study
Mississippi	Mississippi Public Service Commission	2016 UN 267	Willmut Natural Gas	2016	Natural Gas Depreciation Study
Iowa	Iowa Utilities Board	RPU-2016-0003	Liberty-Iowa	2016	Natural Gas Depreciation Study
Illinois	Illinois Commerce Commission	GRM #16-208	Liberty-Illinois	2016	Natural Gas Depreciation Study
Kentucky	FERC	RP16-097-000	KOT	2016	Natural Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-16-067	Alaska Electric Light and Power	2016	Generating Unit Depreciation Study
Florida	Florida Public Service Commission	160170-EI	Gulf Power	2016	Electric Depreciation Study
Arizona	Arizona Corporation Commission	G-01551A-16-0107	Southwest Gas	2016	Gas Depreciation Study
Texas	Public Utility Commission of Texas	45414	Sharyland	2016	Electric Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Colorado	Colorado Public Utilities Commission	16A-0231E	Public Service Company of Colorado	2016	Electric Depreciation Study
Multi-State NE US	FERC	16-453-000	Northeast Transmission Development, LLC	2015	Electric Depreciaiton Study
Arkansas	Arkansas Public Service Commission	15-098-U	CenterPoint Arkansas	2015	Gas Depreciation Study and Cost of Removal Study
New Mexico	New Mexico Public Regulation Commission	15-00296-UT	Southwestern Public Service Company	2015	Electric Depreciation Study
Atmos Energy Corporation	Tennessee Regulatory Authority	14-00146	Atmos Tennessee	2015	Natural Gas Depreciation Study
New Mexico	New Mexico Public Regulation Commission	15-00261-UT	Public Service Company of New Mexico	2015	Electric Depreciation Study
Hawaii	NA	NA	Hawaii American Water	2015	Water/Wastewater Depreciation Study
Kansas	Kansas Corporation Commission	16-ATMG-079-RTS	Atmos Kansas	2015	Gas Depreciation Study
Texas	Public Utility Commission of Texas	44704	Entergy Texas	2015	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-15-089	Fairbanks Water and Wastewater	2015	Water and Waste Water Depreciation Study
Arkansas	Arkansas Public Service Commission	15-031-U	Source Gas Arkansas	2015	Underground Storage Gas Depreciation Study
New Mexico	New Mexico Public Regulation Commission	15-00139-UT	Southwestern Public Service Company	2015	Electric Depreciation Study
Texas	Public Utility Commission of Texas	44746	Wind Energy Transmission Texas	2015	Electric Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Colorado	Colorado Public Utilities Commission	15-AL-0299G	Atmos Colorado	2015	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	15-011-U	Source Gas Arkansas	2015	Gas Depreciation Study
Texas	Railroad Commission of Texas	GUD 10432	CenterPoint- Texas Coast Division	2015	Gas Depreciation Study
Kansas	Kansas Corporation Commission	15-KCPE-116-RTS	Kansas City Power and Light	2015	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-120	Alaska Electric Light and Power	2014-2015	Electric Depreciation Study
Texas	Public Utility Commission of Texas	43950	Cross Texas Transmission	2014	Electric Depreciation Study
New Mexico	New Mexico Public Regulation Commission	14-00332-UT	Public Service of New Mexico	2014	Electric Depreciation Study
Texas	Public Utility Commission of Texas	43695	Xcel Energy	2014	Electric Depreciation Study
Multi State – SE US	FERC	RP15-101	Florida Gas Transmission	2014	Gas Transmission Depreciation Study
California	California Public Utilities Commission	A.14-07-006	Golden State Water	2014	Water and Waste Water Depreciation Study
Michigan	Michigan Public Service Commission	U-17653	Consumers Energy Company	2014	Electric and Common Depreciation Study
Colorado	Public Utilities Commission of Colorado	14AL-0660E	Public Service of Colorado	2014	Electric Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Wisconsin	Wisconsin	05-DU-102	WE Energies	2014	Electric, Gas, Steam and Common Depreciation Studies
Texas	Public Utility Commission of Texas	42469	Lone Star Transmission	2014	Electric Depreciation Study
Nebraska	Nebraska Public Service Commission	NG-0079	Source Gas Nebraska	2014	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-055	TDX North Slope Generating	2014	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-054	Sand Point Generating LLC	2014	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-045	Matanuska Electric Coop	2014	Electric Generation Depreciation Study
Texas, New Mexico	Public Utility Commission of Texas	42004	Southwestern Public Service Company	2013-2014	Electric Production, Transmission, Distribution and General Plant Depreciation Study
New Jersey	Board of Public Utilities	GR13111137	South Jersey Gas	2013	Gas Depreciation Study
Various	FERC	RP14-247-000	Sea Robin	2013	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	13-078-U	Arkansas Oklahoma Gas	2013	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	13-079-U	Source Gas Arkansas	2013	Gas Depreciation Study
California	California Public Utilities Commission	Proceeding No.: A.13-11-003	Southern California Edison	2013	Electric Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
North Carolina/South Carolina	FERC	ER13-1313	Progress Energy Carolina	2013	Electric Depreciation Study
Wisconsin	Public Service Commission of Wisconsin	4220-DU-108	Northern States Power Company - Wisconsin	2013	Electric, Gas and Common Transmission, Distribution and General
Texas	Public Utility Commission of Texas	41474	Sharyland	2013	Electric Depreciation Study
Kentucky	Kentucky Public Service Commission	2013-00148	Atmos Energy Corporation	2013	Gas Depreciation Study
Minnesota	Minnesota Public Utilities Commission	13-252	Allete Minnesota Power	2013	Electric Depreciation Study
New Hampshire	New Hampshire Public Service Commission	DE 13-063	Liberty Utilities	2013	Electric Distribution and General
Texas	Railroad Commission of Texas	10235	West Texas Gas	2013	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-154	Alaska Telephone Company	2012	Telecommunications Utility
New Mexico	New Mexico Public Regulation Commission	12-00350-UT	Southwestern Public Service Company	2012	Electric Depreciation Study
Colorado	Colorado Public Utilities Commission	12AL-1269ST	Public Service Company of Colorado	2012	Gas and Steam Depreciation Study
Colorado	Colorado Public Utilities Commission	12AL-1268G	Public Service Company of Colorado	2012	Gas and Steam Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-149	Municipal Power and Light City of Anchorage	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40824	Xcel Energy	2012	Electric Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
South Carolina	Public Service Commission of South Carolina	Docket 2012-384-E	Progress Energy Carolina	2012	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-141	Interior Telephone Company	2012	Telecommunications Utility
Michigan	Michigan Public Service Commission	U-17104	Michigan Gas Utilities Corporation	2012	Gas Depreciation Study
North Carolina	North Carolina Utilities Commission	E-2 Sub 1025	Progress Energy Carolina	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40606	Wind Energy Transmission Texas	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40604	Cross Texas Transmission	2012	Electric Depreciation Study
Minnesota	Minnesota Public Utilities Commission	12-858	Northern States Power Company - Minnesota	2012	Electric, Gas and Common Transmission, Distribution and General
Texas	Railroad Commission of Texas	10170	Atmos Mid-Tex	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10174	Atmos West Texas	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10182	CenterPoint Beaumont/ East Texas	2012	Gas Depreciation Study
Kansas	Kansas Corporation Commission	12-KCPE-764-RTS	Kansas City Power and Light	2012	Electric Depreciation Study
Nevada	Public Utility Commission of Nevada	12-04005	Southwest Gas	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10147, 10170	Atmos Mid-Tex	2012	Gas Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Kansas	Kansas Corporation Commission	12-ATMG-564-RTS	Atmos Kansas	2012	Gas Depreciation Study
Texas	Texas Public Utility Commission	40020	Lone Star Transmission	2012	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-16938	Consumers Energy Company	2011	Gas Depreciation Study
Colorado	Public Utilities Commission of Colorado	11AL-947E	Public Service of Colorado	2011	Electric Depreciation Study
Texas	Texas Public Utility Commission	39896	Entergy Texas	2011	Electric Depreciation Study
MultiState	FERC	ER12-212	American Transmission Company	2011	Electric Depreciation Study
California	California Public Utilities Commission	A1011015	Southern California Edison	2011	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-16536	Consumers Energy Company	2011	Wind Depreciation Rate Study
Texas	Public Utility Commission of Texas	38929	Oncor	2011	Electric Depreciation Study
Texas	Railroad Commission of Texas	10038	CenterPoint South TX	2010	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-10-070	Inside Passage Electric Cooperative	2010	Electric Depreciation Study
Texas	Public Utility Commission of Texas	36633	City Public Service of San Antonio	2010	Electric Depreciation Study
Texas	Texas Railroad Commission	10000	Atmos Pipeline Texas	2010	Gas Depreciation Study
Multi State – SE US	FERC	RP10-21-000	Florida Gas Transmission	2010	Gas Depreciation Study
Maine/ New Hampshire	FERC	10-896	Granite State Gas Transmission	2010	Gas Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Texas	Public Utility Commission of Texas	38480	Texas New Mexico Power	2010	Electric Depreciation Study
Texas	Public Utility Commission of Texas	38339	CenterPoint Electric	2010	Electric Depreciation Study
Texas	Texas Railroad Commission	10041	Atmos Amarillo	2010	Gas Depreciation Study
Georgia	Georgia Public Service Commission	31647	Atlanta Gas Light	2010	Gas Depreciation Study
Texas	Public Utility Commission of Texas	38147	Southwestern Public Service	2010	Electric Technical Update
Alaska	Regulatory Commission of Alaska	U-09-015	Alaska Electric Light and Power	2009-2010	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-10-043	Utility Services of Alaska	2009-2010	Water Depreciation Study
Michigan	Michigan Public Service Commission	U-16055	Consumers Energy/DTE Energy	2009-2010	Ludington Pumped Storage Depreciation Study
Michigan	Michigan Public Service Commission	U-16054	Consumers Energy	2009-2010	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-15963	Michigan Gas Utilities Corporation	2009	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-15989	Upper Peninsula Power Company	2009	Electric Depreciation Study
Texas	Railroad Commission of Texas	9869	Atmos Energy	2009	Shared Services Depreciation Study
Mississippi	Mississippi Public Service Commission	09-UN-334	CenterPoint Energy Mississippi	2009	Gas Depreciation Study
Texas	Railroad Commission of Texas	9902	CenterPoint Energy Houston	2009	Gas Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Colorado	Colorado Public Utilities Commission	09AL-299E	Public Service Company of Colorado	2009	Electric Depreciation Study
Louisiana	Louisiana Public Service Commission	U-30689	Cleco	2008	Electric Depreciation Study
Texas	Public Utility Commission of Texas	35763	Southwestern Public Service Company	2008	Electric Production, Transmission, Distribution and General Plant Depreciation Study
Wisconsin	Wisconsin	05-DU-101	WE Energies	2008	Electric, Gas, Steam and Common Depreciation Studies
North Dakota	North Dakota Public Service Commission	PU-07-776	Northern States Power Company - Minnesota	2008	Net Salvage
New Mexico	New Mexico Public Regulation Commission	07-00319-UT	Southwestern Public Service Company	2008	Testimony – Depreciation
Multiple States	Railroad Commission of Texas	9762	Atmos Energy	2007-2008	Shared Services Depreciation Study
Minnesota	Minnesota Public Utilities Commission	E015/D-08-422	Minnesota Power	2007-2008	Electric Depreciation Study
Texas	Public Utility Commission of Texas	35717	Oncor	2008	Electric Depreciation Study
Texas	Public Utility Commission of Texas	34040	Oncor	2007	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-15629	Consumers Energy	2006-2009	Gas Depreciation Study
Colorado	Colorado Public Utilities Commission	06-234-EG	Public Service Company of Colorado	2006	Electric Depreciation Study

Dane Watson Testimony Appearances
2019-05-01

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Arkansas	Arkansas Public Service Commission	06-161-U	CenterPoint Energy – Arkla Gas	2006	Gas Distribution Depreciation Study and Removal Cost Study
Texas, New Mexico	Public Utility Commission of Texas	32766	Southwestern Public Service Company	2005-2006	Electric Production, Transmission, Distribution and General Plant Depreciation Study
Texas	Railroad Commission of Texas	9670/9676	Atmos Energy Corp	2005-2006	Gas Distribution Depreciation Study

REBECCA RICHARDS

SENIOR CONSULTANT, ALLIANCE CONSULTING GROUP

Profile

- 13 years of experience in utility property accounting, depreciation, and corporate finance.
- Coordinated several depreciation studies for all types of utilities including electric, gas, water, and steam heating

Professional Experience

- 2015-present
    - Senior Consultant - Alliance Consulting Group, Plano, TX

      Senior Consultant involved in all aspects of depreciation studies. Perform depreciation studies for electric, gas, communication, water and wastewater utility clients. Provide support during rate case litigation including drafting study narratives and responding to interrogatories.

- 2006-2015
    - Team Lead Property Accounting - We Energies, Milwaukee, WI

      Managed all fixed asset internal and external reporting and property accounting functions in compliance with state and federal regulatory requirements. Established and maintained the Company's capitalization and depreciation policies. Initiated and oversaw all process improvement initiatives related to fixed asset finance systems and processes. Coordinated depreciation studies and supported rate case and regulatory proceedings. Vast working knowledge of fixed asset and finance systems including SAP, UI, and PowerPlant.

- 1995-2006
    - Operations Manager - Courtyard by Marriott, Brookfield, WI

      Hired, trained, and developed all front desk associates and maintained Marriott's high quality customer service standards.

Education

- Bachelor of Science in Accounting, Marquette University, Milwaukee, WI
- Associates Degree in Accounting, Milwaukee Area Technical College, Milwaukee, WI

Memberships

- EEI/AGA Property Accounting and Valuation Committee
- Society of Depreciation Professionals

DANE A. WATSON, PE, MBA, CDP

MANAGING PARTNER, ALLIANCE CONSULTING GROUP

Profile

- 34 years of experience in utility depreciation, valuation and property accounting.
- Industry wide reputation with significant experience as Expert Witness, in depreciation, valuation, and rate base areas.
- Proven experience in effectively managing property systems and reengineering processes/ systems to achieve significant cost savings.
- Goal-Oriented, "outside the box" thinker with demonstrated strong leadership and communication capabilities.
- Organized, highly-motivated, and focused problem solver.

Relevant Experience and Accomplishments

- Depreciation and Asset Accounting
  - Conducted over 200 depreciation studies for electric (generation, transmission, and distribution), gas (transmission, distribution, LNG and storage), water/wastewater, telecom and mining companies (regulated and non-regulated) and supported over 35 state regulatory bodies and FERC.
  - Ongoing teaching of depreciation (basic and advanced) in many industry venues (EEI/AGA, SDP, Michigan State, State Commissions).
  - Lead or served in numerous national industry roles related to depreciation and property accounting including twice chairing the Plant Accounting and Valuation Committee of the Edison Electric Institute and twice chairing the Society of Depreciation Professionals.
  - Served as gas and electric industry Project Manager for the implementation of SFAS 143.
  - Served as general editor for "Introduction to Depreciation and Net Salvage".
  - Managed fixed asset accounting, depreciation accounting and analysis, lease accounting, inventory accounting, transportation accounting and records management for one of the largest electric and gas utilities in the US.
- System/Process Reengineering
  - Reengineered fixed asset process and managed redesign of a Fixed Asset system to create a $1.5-$2.0 million savings per year.
  - Designed and implemented a new leased asset tracking and payment system that enabled reduction of errors in lease payments by $3-$4 million per year.
  - Designed and implemented an internal shared asset tracking and allocation system to meet stringent affiliate transaction rules.
  - Championed, designed and implemented imaging system to replace paper and microfilm document storage system saving over $1 million per year.

Employment History:

- 2004-present
  - 0 Partner Alliance Consulting Group, Plano, TX

- 1996-2004
  - 0 Manager of Property Accounting Services TXU Business Services, Dallas, TX
    Testified in 15 rate or restructuring proceedings before various Commissions including the Texas Railroad Commission, the Texas Public Utilities Commission and the FERC. Lead Sarbanes-Oxley implementation for property processes. During tenure, increased scope to managing all fixed asset and construction accounting, inventory accounting, transportation accounting, and fixed asset accounting systems. Lead efforts to convert 14 companies to a new fixed asset system. Restructured valuation system to provide a 90% faster response time. Implemented new construction/fixed asset systems that facilitated a 12 FTE reduction in staff. Built state-of-the-art lease accounting system to handle reporting and payment of all TXU leases. Built highly automated imaging system to replace microfilm and paper document storage and retrieval system reducing costs and shortening response time.

- 1992-1996
  - 0 Technical Support Manager Texas Utilities Generating Company, Dallas, TX
    Managed group responsible for depreciation and valuation analysis for TXU as well as special projects. Responsible for teaching and running engineering economics analysis for large capital projects. Managed nuclear plant decommissioning studies and electrical line loss allocation studies.

- 1985-1992
  - 0 Associate Engineer to Senior Engineer Texas Utilities Generating Company, Dallas, TX
    Given increasing responsibility related to depreciation and valuation program creation, valuation analysis, depreciation analysis, training TXU employees in engineering economics, report preparation, writing and supporting depreciation testimony before the Texas Public Utilities Commission.

Education:

- M.B.A., General Business, Amberton University, Garland, TX
- B.S., Electrical Engineering, University of Arkansas

Honors and Awards

- Professional Engineer (TX)
- Certified Depreciation Professional (“CDP”)
- Senior Member of the Institute of Electronics and Electrical Engineers (“IEEE”)
- IEEE 3rd Millennium Medal
- IEEE Region 5 Treasurer, Audit Committee Chair, IEEE-USA Secretary Treasurer, IEEE MGA Treasurer, IEEE Finance Committee Member
- American Association of Engineering Societies (AESS) Treasurer
- Twice Chair of the Edison Electric Institute (“EEI”) Property Accounting and Valuation Committee
- Former Board member and twice President of the Society of Depreciation Professionals

KAREN HALLAMAN PONDER, PH.D.

SENIOR CONSULTANT, ALLIANCE CONSULTING GROUP

Profile

- Recognized expert in the field, particularly with regard to historical analyses of life and net salvage.
- More than 40 years of experience in utility property accounting, depreciation, and valuation.
- Involved in dozens of depreciation studies through all facets of the process including regulatory support through information discovery and rate proceedings.
- Prepared depreciation studies for all types of utilities including electric, gas water and wastewater.
- Taught courses on depreciation models and theory, actuarial analysis, and simulated plant record analysis for 30 plus years in nationally recognized training venues.

Professional Experience:

- 2004-present
    - Senior Consultant - Alliance Consulting Group, Plano, TX

      Involved in all aspects of conducting depreciation studies from data gathering to analysis and supporting recommendations through testimony. Participated in more than 200 depreciation studies. Subject matter expert on depreciation theory. Performed depreciation studies for various entities ranging from electric, gas, mining, water and wastewater.
- 1993-2004
    - Capital Recovery Specialist - Texas Utilities, Dallas, TX.

      Responsible for studies and analysis of asset data in a variety of assignments ranging from the engineering department to property accounting.
- 1985-1997
    - Faculty Member - Depreciation Programs of Kalamazoo, Michigan

      Taught classes on Depreciation Models, Simulated Plant Record Method Analysis, and Actuarial Analysis. Participants included company representatives, staff of various state commissions and consultants from the United States and Canada.
- 1978-1984
    - Senior Engineer - Texas Utilities, Dallas, TX.

      Held positions of increasing responsibility in various utility departments including general office engineering, economic research and budgets. Responsibilities included preparing depreciation studies and rate case support.

Education

- Ph.D., Industrial Engineering with specialty in Engineering Valuation, Iowa State University
- M.S., Statistics, Iowa State University
- B.S., Mathematical Statistics *summa cum laude*, McNeese State University, Lake Charles, LA

Memberships

- Society of Depreciation Professionals
- Society of Depreciation Professionals, Training Faculty, 2007 to present
- Society of Depreciation Professionals, Secretary, 2014 to 2015
- Society of Depreciation Professionals, Training Deputy Chair, 2018 to present

RHONDA WATTS

SENIOR CONSULTANT, ALLIANCE CONSULTING GROUP

Profile

- 29 years of experience in utility accounting, property accounting, depreciation, and regulatory processes. Participated in over 100 depreciation studies.
- Industry reputation with experience as Expert Witness in depreciation.
- Performed numerous depreciation studies through all facets of the process including regulatory support and testimony. Experience focus on historical analyses of life and net salvage.
- Prepares depreciation studies for all types of utilities including electric, gas, telecommunication, water and wastewater.

Professional Experience

- 2009-present
    - Senior Consultant - Alliance Consulting Group, Plano, TX

      Senior Consultant involved in all aspects of depreciation studies. Performs depreciation studies for electric, gas, communication, water and wastewater utility clients. Provides support during rate case litigation including drafting study narratives and testimony and responding to interrogatories. Provides testimony before state regulatory bodies.
- 1996-2009
    - Senior Manager - Deloitte & Touche LLP

      Senior Manager in the Energy and Resources Group with concentration in the areas of depreciation and fixed asset accounting systems. Areas of expertise include the principles and procedures of capital recovery, utility organization, accounting and information systems and regulatory practices.
- 1990-1996
    - Accountant - Nevada Power Company

      Accountant and analyst positions of increasing responsibility. Areas of responsibility include plant and receivables accounting, depreciation study updating, rate case schedule preparation and support, regulatory compliance reporting, financial report preparation, and budget variance analysis.
- 1986-1990
    - Primary Accountant - UNLV Foundation

      Primary Accountant responsible for the proper processing and accounting for donations to the UNLV Foundation in support of academic excellence. Also compiled financial reports for the Board of Directors and Trustees.

Major Projects

- Conducted numerous depreciation studies and assisted in regulatory support through testimony, information discovery and rate proceedings for various electric, gas, water and wastewater utility companies.
- Assisted various audit teams in the review of client's implementation of FASB 143 and Interpretation No. 47 (Asset Retirement Obligations). The review encompasses the Company's processes, assessments, calculations and supporting documentation.
- Managed teams in the conduct of Sarbanes Oxley Section 404 readiness testing for international advertising, marketing and communication services companies in 2004 and 2005.

Education

- Bachelor of Science in Business Administration, Accounting and Finance emphasis, University of Nevada, Las Vegas

Certifications and Memberships

- Member of EEI/AGA Property Accounting and Valuation Committee and Society of Depreciation Professionals
- Past President and other leadership positions for the Society of Depreciation Professionals

Other Professional Activities

- Review and content contributor for Hahne-Aliff "Accounting for Public Utilities", Chapter 6 Public Utility Depreciation during tenure at Deloitte
- Former Board member as well as Treasurer, Secretary, Vice President and President of the Society of Depreciation Professionals
- Presenter at AGA/EEI Accounting Committee Meetings
- Taught client requested Depreciation Basics