Summary of Total Costs Claimed

Form U1 - Page 1 of 1

Date March 23, 2009

	Total Fees	Total Disbursements	GST Total GST on Fees & Disbursements	Total Fees, Disbursements, & GST
Firm/Company Name BROWNLEE LLP	$36,587.50	$3,695.29	$2,014.62	$42,297.41
Firm/Company Name GARBUTT CONSULTING INC.	$34,062.50	$1,577.67	$1,782.01	$37,422.18
Firm/Company Name				$0.00
Firm/Company Name				$0.00
Firm/Company Name				$0.00
Firm/Company Name				$0.00
Firm/Company Name				$0.00
Firm/Company Name				$0.00
Firm/Company Name				$0.00
TOTAL COSTS CLAIMED	$70,650.00	$5,272.96	$3,796.63	$79,719.59

Claimant City of Whitehorse

Agent/Representative Brownlee LLP

Address 2200, 10155 - 102 Street, Edmonton, AB T5J 4G8

Phone 780-497-4868 **Fax** 780-424-3254

E-mail tmarriott@brownleelaw.com

Applicant(s) YECL

Application(s) No.

Hearing YECL 2008-2009 GRA

Summary of Professional Fees Claimed

Form U2 - Page 1 of 2

Date March 13, 2009

	PROFESSIONAL FEES										GST	Total
	Years of Experience	Hourly Wage	Preparation		Attendance		Argument & Reply		Total Fees		Total GST on Professional Fees	Fees & GST
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
FIRM/COMPANY NAME BROWNLEE LLP												
Individual Name Thomas Marriott	>20	$250.00	95.95	$23,987.50	23.50	$5,875.00	26.90	$6,725.00	146.35	$36,587.50	$1,829.38	$38,416.88
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Total This Company			95.95	$23,987.50	23.50	$5,875.00	26.90	$6,725.00	146.35	$36,587.50	$1,829.38	$38,416.88
FIRM/COMPANY NAME GARBUTT CONSULTING INC.												
Individual Name Greg Garbutt	>15	$250.00	70.00	$17,500.00	23.50	$5,875.00	42.75	$10,687.50	136.25	$34,062.50	$1,703.13	$35,765.63
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Total This Company			70.00	$17,500.00	23.50	$5,875.00	42.75	$10,687.50	136.25	$34,062.50	$1,703.13	$35,765.63

Claimant CITY OF WHITEHORSE

Hearing YECL 2008-2009 GRA

Applicant(s) YECL

Application(s) No.

Summary of Professional Fees Claimed

Form U2 - Page 2 of 2

Date March 23, 2009

	PROFESSIONAL FEES										GST	Total
	Years of Experience	Hourly Wage	Preparation		Attendance		Argument & Reply		Total Fees		Total GST on Professional Fees	Fees & GST
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
FIRM/COMPANY NAME												
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00	0.00	$0.00		$0.00
Total This Company			0.00	$0.00	0.00	$0.00	0.00	$0.00	0.00	$0.00	$0.00	$0.00
FIRM/COMPANY NAME												
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Individual Name				$0.00		$0.00		$0.00		$0.00		$0.00
Total This Company			0.00	$0.00	0.00	$0.00	0.00	$0.00	0.00	$0.00	$0.00	$0.00
TOTAL PROFESSIONAL FEES CLAIMED			165.95	$41,487.50	47.00	$11,750.00	69.65	$17,412.50	282.60	$70,650.00	$3,532.51	$74,182.51

Claimant City of Whitehorse

Applicant(s) YECL

Hearing YECL 2008-2009 GRA - Request for Interim Refundable Rates

Application(s) No.

YUKON UTILITIES BOARD

Summary of Disbursements Claimed

Date March 23, 2009

Disbursements Claimed (exclusive of GST)	Explanatory Notes	Number of Hours (where applicable) Number of Hours - Break down hours for Preparation for Hearing, Attendance at Hearing and Argument and Reply	Name of Claimant Brownlee LLP	Name of Claimant Garbutt Consulting Inc.	Name of Claimant	Name of Claimant	Total Disbursements
Legal Fees	Maximum $225/hr. including meals - Break down hours by firm/company and individual performing work						$0.00
Consultant Fees	Maximum $225/hr. including meals						$0.00
Airfare	At economy or less fare, to and from hearing, only when attendance is required		$799.33	$1,113.34			$1,912.67
Accommodation	During hearing days only		$340.53	$327.00			$667.53
Mileage	($0.61/km for road travel for Yukoners not residing in hearing location		$27.43				$27.43
Taxi	Only to and from airports, when attending a hearing		$19.95				$19.95
Parking	Only for travel while attending a hearing		$116.00	$55.70			$171.70
Transcripts	Actual costs		$1,000.00				$1,000.00
Postage	Actual costs		$6.02				$6.02
Courier	Actual costs		$14.50				$14.50
Computer Access	Only when computer access is required, external to the applicant's operations						$0.00
Long distance telephone and fax	Actual costs		$72.25				$72.25
Internal photocopying	At claimant's costs or $0.10/copy, whichever is less		$1,194.35				$1,194.35
External printing	Actual costs						$0.00
Other - Copying Application and IR's to disc	Please attach details and receipts		$40.00				$40.00
Other - meals	Please attach details and receipts		$64.93	$81.63			$146.56
Other	Please attach details and receipts						$0.00
Other	Please attach details and receipts						$0.00
TOTAL DISBURSEMENTS			$3,695.29	$1,577.67	$0.00	$0.00	$5,272.96
Total GST on Disbursements			$185.24	$78.88			$264.12

Claimant City of Whitehorse

Applicant(s) YECL 2008-2009 GRA

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

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

July 30, 2008
Invoice No.: 319975
Our File Number: 71310-0008/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2008-2009 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH July 30, 2008

Date	Description	Tkpr	Hours	Value
06/18/08	Receipt and review of several emails from Brian Crist including Board Order 2008-4 and UCG Notice of Motion;	TDM	0.50	125.00
06/18/08	Prepare email to Brian Crist;	TDM	0.15	37.50
06/20/08	Telephone call to John Landry;	TDM	0.15	37.50
06/23/08	Review information provided by Whitehorse and submissions filed with the Board on interim rates; Telephone call to Brian Crist and prepare draft correspondence to the Board and correspondence to the City; Telephone call to Greg Garbutt and email from Greg Garbutt;	TDM	3.50	875.00
06/24/08	Receive and review four (4) emails from Brian Crist and one email to Brian Crist;	TDM	0.50	125.00
06/25/08	Receipt and initial review of file; conducting and review of conflict searches	TDM	0.25	62.50
06/26/08	Telephone call to Greg Garbutt;	TDM	0.15	37.50
06/27/08	Receipt of letter from the City of Whitehorse;	TDM	0.10	25.00
06/27/08	Telephone from Brian Crist;	TDM	0.15	37.50
06/27/08	Email from Brian Crist to interested parties;	TDM	0.15	37.50

City of Whitehorse
71310-0008

Invoice No. 319975
July 30, 2008

Date	Description	Tkpr	Hours	Value
06/27/08	Telephone call to John Landry;	TDM	0.15	37.50
07/07/08	Telephone call from Brian Crist;	TDM	0.50	125.00
07/07/08	Telephone call to Greg Garbutt;	TDM	0.50	125.00
07/07/08	Review application;	TDM	1.50	375.00
07/08/08	email to John Landry;	TDM	0.10	25.00
07/09/08	Email from Greg Garbutt to Brian Crist and email to Greg and Brian;	TDM	0.30	75.00
07/09/08	Email from John Landry and reply and email from Patrick Bowman;	TDM	0.30	75.00
07/09/08	Email from Greg Garbutt and reply Re: IRs from cases involving YEC affiliates;	TDM	0.30	75.00
07/10/08	Telephone call to Greg Garbutt to discuss issues to explore IRs;	TDM	0.50	125.00
07/10/08	Email to Brian Crist, Greg Garbutt and Yukon Electric representatives;	TDM	0.15	37.50
07/10/08	Prepare IRS and forward information to Mr. Garbutt;	TDM	0.75	187.50
07/11/08	Email from Brian Crist;	TDM	0.10	25.00
07/13/08	Review application in preparation for IRS;	TDM	4.25	1,062.50
07/14/08	Telephone call from Brian Crist;	TDM	0.25	62.50
07/14/08	Prepare for and participate in conference call with Yukon Energy;	TDM	0.75	187.50

City of Whitehorse
71310-0008

Invoice No. 319975
July 30, 2008

Date	Description	Tkpr	Hours	Value
07/14/08	Prepare letter for City and review review of application in preparation of IRs;	TDM	1.25	312.50
07/14/08	Receipt of email from John Maissan with IRs and review;	TDM	0.15	37.50
07/14/08	Email to Greg Garbutt;	TDM	0.15	37.50
07/15/08	Further discussions with Garbutt Consulting Inc. Re: IRs including revisions and edits;	TDM	0.50	125.00
07/15/08	Telephone call from Greg Garbutt to discuss IRs;	TDM	0.15	37.50
07/15/08	Review draft IRs and revise and edit;	TDM	3.50	875.00
07/15/08	Email to Brian Crist and reply email;	TDM	0.10	25.00
07/15/08	Email from Greg Garbutt with further additions and revisions;	TDM	0.10	25.00
07/16/08	Review additional draft information requests and further revisions and edits from Garbutt Consulting Inc. and make further revisions and edits;	TDM	0.75	187.50
07/16/08	Receipt of additional (final) revisions and edits from Garbutt Consulting Inc. and review;	TDM	0.15	37.50
07/16/08	Telephone call to Garbutt Consulting Inc. (Dannacker) to discuss final edits;	TDM	0.15	37.50
07/16/08	Make final edits to IRs;	TDM	0.10	25.00
07/16/08	Email to Brian Crist with latest draft of IRs for approval;	TDM	0.10	25.00
07/16/08	Telephone call from Greg Garbutt and reply;	TDM	0.10	25.00
07/16/08	Receipt of YEC IRs by email;	TDM	0.10	25.00

City of Whitehorse
71310-0008

Invoice No. 319975
July 30, 2008

Date	Description	Tkpr	Hours	Value
07/16/08	Receipt of UCG IRs;	TDM	0.10	25.00
07/16/08	Telephone call to Brian Crist to get approval to send IRs and send IRs to interested parties;	TDM	0.10	25.00
07/16/08	Receipt and review of letter from Mr. Freedman to the YUB;	TDM	0.10	25.00
07/16/08	Discuss proposed schedule with Mr. Garbutt;	TDM	0.10	25.00
07/17/08	Email to Brian Crist Re: YECL proposed revised schedule;	TDM	0.25	62.50
07/17/08	Letter to YUB;	TDM	0.50	125.00
07/18/08	Review email from Brian Crist; review and revise draft letter; telephone call to Rebecca Daw;	TDM	0.45	112.50
07/18/08	Email from Yukon Conservation Society with IRs;	TDM	0.10	25.00
07/21/08	Letter from counsel from Yukon Utility Board;	TDM	0.10	25.00
07/22/08	Review letter from counsel for Yukon Energy;	TDM	0.10	25.00
	Total Hours		25.25	

Total Services	$6,312.50
Plus 5% Goods & Service Tax	315.63
TOTAL FEES FOR PROFESSIONAL SERVICES:	$6,628.13

Summary of Services

	Timekeeper	Hours
TDM	Marriott, Thomas D.	25.25
	Total Services	25.25

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

ACS	$14.50	
Miscellaneous – Taxable (Long Distance Charges Rogers Wireless Service)	7.80	
Total Taxable Disbursements:	22.30	
Plus 5% Goods & Service Tax	1.12	
TOTAL: (INCL Goods & Service Tax)		$23.42

OTHER CHARGES:

Photocopies	$0.60	
Scanning	14.40	
Laser - Printing Letter paper	92.10	
CD/DVD - File Duplication	20.00	
Total Other Charges:	127.10	
Plus 5% Goods & Service Tax	6.36	
TOTAL: (INCL Goods & Service Tax)		$133.46

TOTAL FEES & DISBURSEMENTS	$6,461.90
TAX	$323.11
TOTAL DUE THIS MATTER	**$6,785.01**

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

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

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 0.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE

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

City of Whitehorse
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

August 31, 2008
Invoice No.: 320918
Our File Number: 71310-0008/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2008-2009 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH August 31, 2008

Date	Description	Tkpr	Hours	Value
07/30/08	Email from Greg Garbutt; Email to Greg Garbutt;	TDM	0.30	75.00
08/19/08	Receipt of responses to IRS in five emails from Cynthia Malchow	TDM	0.50	125.00
08/20/08	Telephone call from Greg Garbutt	TDM	0.15	37.50
08/21/08	Conference call with Greg Garbutt and associate regarding intervenor evidence	TDM	0.50	125.00
08/25/08	Telephone call from Greg Garbutt and Keith Dannacker regarding the need for intervenor evidence	TDM	0.50	125.00
08/27/08	Emails to and from Brian Crist	TDM	0.30	75.00
08/28/08	Telephone call from Greg Garbutt regarding UCG Application and response to Whitehorse IRS	TDM	0.15	37.50
08/28/08	Telephone call from Greg Garbutt regarding instructions from client	TDM	0.15	37.50
08/28/08	Review letter from Yukon Energy	TDM	0.10	25.00
08/29/08	Telephone call from Greg Garbutt	TDM	0.25	62.50

City of Whitehorse
71310-0008

Invoice No. 320918
August 31, 2008

Date	Description	Tkpr	Hours	Value
08/29/08	Review draft application and Rules of Practice and make additions and edits	TDM	1.25	312.50
08/29/08	Email to Garbutt Consulting Inc. with edits and additions to application	TDM	0.15	37.50
08/29/08	Telephone call from Greg Garbutt; Make further changes suggested by Mr. Garbutt	TDM	0.25	62.50
08/29/08	Telephone call to Keith Dannacker and receive his final comments	TDM	0.25	62.50
08/29/08	File application with the Board	TDM	0.10	25.00
	Total Hours		4.90	

Total Services	$1,225.00
Plus 5% Goods & Service Tax	61.25
TOTAL FEES FOR PROFESSIONAL SERVICES:	$1,286.25

Summary of Services

	Timekeeper	Hours
TDM	Marriott, Thomas D.	4.90
	Total Services	4.90

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Miscellaneous (Garbutt Consulting Inc. Invoice)	$8,500.00	
Total Taxable Disbursements:	8,500.00	
Plus 5% Goods & Service Tax	425.00	
TOTAL: (INCL Goods & Service Tax)		$8,925.00

OTHER CHARGES:

Scanning	$0.30
Laser - Printing Letter paper	18.30
Laser - Printing Labels	0.05
Postage	0.96
CD/DVD - File Duplication	10.00
Total Other Charges:	29.61

Plus 5% Goods & Service Tax	1.48	
TOTAL: (INCL Goods & Service Tax)		$31.09

TOTAL FEES & DISBURSEMENTS	$9,754.61
TAX	$487.73
TOTAL DUE THIS MATTER	**$10,242.34**

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

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

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS
WILL BE CHARGED at 0.00% PER ANNUM.
G.S.T. NUMBER: R119412096

E&OE



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

City of Whitehorse
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

September 29, 2008
Invoice No.: 321936
Our File Number: 71310-0008/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2008-2009 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH September 29, 2008

Date	Description	Tkpr	Hours	Value
09/04/08	Review UCG Rate of return evidence	TDM	0.25	62.50
09/04/08	E-mails from Keith Dannacker and Greg Garbutt; E-mail to Greg Garbutt and Keith Dannacker	TDM	0.30	75.00
09/04/08	Telephone call to Keith Dannacker	TDM	0.10	25.00
09/08/08	Telephone call from Greg Re: applications for better answers;	TDM	0.10	25.00
09/08/08	Receipt of letter from YECL Re: UCG evidence; Prepare email;	TDM	0.15	37.50
09/08/08	Report to Brian Crist with recommendations;	TDM	0.25	62.50
09/08/08	Email from Keith Dannacker;	TDM	0.10	25.00
09/08/08	Two emails from Greg Garbutt;	TDM	0.20	50.00
09/09/08	Reply to email from Keith Dannacker;	TDM	0.10	25.00
09/09/08	Reply to email from Greg Garbutt;	TDM	0.10	25.00
09/09/08	Prepare letter to Board;	TDM	0.15	37.50
09/09/08	Preparation for hearing;	TDM	0.75	187.50

City of Whitehorse
71310-0008

Invoice No. 321936
September 29, 2008

Date	Description	Tkpr	Hours	Value
09/09/08	Email from Greg Garbutt;	TDM	0.10	25.00
09/09/08	Email from Board Re: UCG evidence;	TDM	0.10	25.00
09/09/08	Email from Board Re: Order 2008-9 and review Order;	TDM	0.15	37.50
09/10/08	Email to Brian Crist Re: UCG evidence;	TDM	0.10	25.00
09/10/08	Telephone call to Greg Garbutt; Email from Brian Crist;	TDM	0.20	50.00
09/10/08	Letter to Board from UCG Re: Cross-examination etc.;	TDM	0.10	25.00
09/11/08	Revised draft report to Brian Crist and send;	TDM	0.15	37.50
09/11/08	Review Board IRs to UCG;	TDM	0.10	25.00
09/15/08	Telephone call to John Landry's office; Email to John Landry;	TDM	0.20	50.00
09/15/08	Telephone call from John Landry's office; Telephone call from Greg Garbutt;	TDM	0.20	50.00
09/15/08	Prepare letter to YUB and file same;	TDM	0.15	37.50
09/15/08	Preparation and review YECL application;	TDM	0.35	87.50
09/15/08	Letter to YUB Re: YECL application;	TDM	0.10	25.00
09/16/08	Email from Garbutt Re: preparation for hearing;	TDM	0.10	25.00
09/17/08	Review of application and prepare for hearing;	TDM	2.50	625.00
09/17/08	Email from Board;	TDM	0.10	25.00
09/17/08	Email from Jeff Hutton's office;	TDM	0.15	37.50

City of Whitehorse
71310-0008

Invoice No. 321936
September 29, 2008

Date	Description	Tkpr	Hours	Value
09/17/08	receipt and review of Board Order 2008-11;	TDM	0.10	25.00
09/18/08	Email from Brian Crist;	TDM	0.10	25.00
09/19/08	Telephone call from Greg Garbutt;	TDM	0.10	25.00
09/19/08	Telephone call to Brian Crist;	TDM	0.50	125.00
09/19/08	Telephone call to Greg Garbutt;	TDM	0.10	25.00
09/22/08	Letter from YECL Re: depreciation witness and schedule;	TDM	0.10	25.00
09/22/08	Receipt and review Yukon Energy IRs on depreciations;	TDM	0.25	62.50
09/24/08	Receipt and review of letter from Davis LLP;	TDM	0.10	25.00
09/24/08	Receipt and review of letter from YECL Re: UCG material;	TDM	0.10	25.00
09/25/08	Receipt and review of Board Order 2008-12;	TDM	0.15	37.50
09/25/08	Review and initial revisions to cross on UPC sales and review;	TDM	1.50	375.00
09/26/08	Prepare for meeting with Greg Garbutt and Keith Dannacker;	TDM	1.25	312.50
09/26/08	Meeting with Greg Garbutt to review draft cross on UPC, and sales;	TDM	3.00	750.00
09/26/08	Meeting with Greg Garbutt and Keith Dannacker to review draft cross on rate of return and equity ratio;	TDM	2.25	562.50
	Total Hours		17.00	

City of Whitehorse
71310-0008

Invoice No. 321936
September 29, 2008

Date	Description	Tkpr	Hours	Value
Total Services				$4,250.00
Plus 5% Goods & Service Tax				212.50
TOTAL FEES FOR PROFESSIONAL SERVICES:				$4,462.50

Summary of Services

	Timekeeper	Hours
TDM	Marriott, Thomas D.	17.00
	Total Services	17.00

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

	$2,000.00	
Garbutt Consulting Inc.	$799.33	
Air Canada Flight		
Total Taxable Disbursements:	2,799.33	
Plus 5% Goods & Service Tax	139.97	
TOTAL: (INCL Goods & Service Tax)		$2,939.30

OTHER CHARGES:

Scanning	$0.30	
Laser - Printing Letter paper	626.70	
Telephone - Long Distance	41.65	
Postage	0.52	
Total Other Charges:	669.17	
Plus 5% Goods & Service Tax	33.46	
TOTAL: (INCL Goods & Service Tax)		$702.63

TOTAL FEES & DISBURSEMENTS	$7,718.50
TAX	$385.93
TOTAL DUE THIS MATTER	**$8,104.43**

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

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

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 0.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE

FARLIE
WORLDWIDE
TRAVEL MANAGEMENT

20, 580 St. Albert Road
St. Albert, Alberta, Canada T8N 6M9

Tel: (780) 459-6661
Fax: (780) 460-7443
Website: http://www.farlietravel.com

ITINERARY / INVOICE

SALES PERSON: 16 ITINERARY/INVOICE NO. 0252620 DATE: 19 AUG 06
CUSTOMER NBR: 011046 OQCSPO PAGE: 01

TO: BROWNLEE LLP
2200 COMMERCE PLACE
10155 102 STREET
EDMONTON, AB T5J 4G8

*****IMPORTANT *****
PLEASE REVIEW DOCUMENTS
IMMEDIATELY FOR ACCURACY.

FOR: MARRIOTT/THOMAS MR

06 OCT 08 - MONDAY
OTHER EDMONTON INTL AB
AIR CANADA CONFIRMATION-K785LR
RESERVATIONS 21615555194

BILLED TO VIXXXXXXXXXXXX3018 754.33*
37.72 G.S.T./H.S.T. 37.72*

AIR AIR CANADA FLT:8275 ECONOMY
OPERATED BY AIR CANADA JAZZ
LV EDMONTON INTL AB 1655 EQP: CRA
01HR 34MIN
AR VANCOUVER BC 1929 NON-STOP
ARRIVE: MAIN TERMINAL
MARRIOTT/THOMAS AC-913528592
SEAT SELECTION - 15C - FLIGHT AC8275

AIR AIR CANADA FLT:8449 ECONOMY FOOD FOR PURCHASE
OPERATED BY AIR CANADA JAZZ
LV VANCOUVER BC 2155 EQP: CRA
DEPART: MAIN TERMINAL 02HR 14MIN

07 OCT 08 - TUESDAY
AR WHITEHORSE YT 0009 NON-STOP
MARRIOTT/THOMAS AC-913528592
SEAT SELECTION - 15D - FLIGHT AC8449

09 OCT 08 - THURSDAY
AIR AIR CANADA FLT:8448 ECONOMY FOOD FOR PURCHASE
OPERATED BY AIR CANADA JAZZ
LV WHITEHORSE YT 1935 EQP: CRA
02HR 17MIN
AR VANCOUVER BC 2152 NON-STOP
ARRIVE: MAIN TERMINAL
MARRIOTT/THOMAS AC-913528592
SEAT SELECTION - 15D - FLIGHT AC8448

CONTINUED ON PAGE 2

IATA
ACTA ALLIANCE OF CANADIAN TRAVEL ASSOCIATIONS

Travel Agencies are required to submit payment to airlines within 7 days of booking.
Please forward payment of this invoice within 30 days.

OFFICES ACROSS CANADA AND AFFILIATES AROUND THE WORLD

ITINERARY / INVOICE COPY

FARLIE
WORLDWIDE
TRAVEL MANAGEMENT

20, 580 St. Albert Road
St. Albert, Alberta, Canada T8N 6M9

Tel: (780) 459-6661
Fax: (780) 460-7443
Website: http://www.farlietravel.com

ITINERARY / INVOICE

SALES PERSON: 16 ITINERARY/INVOICE NO. 0252620 DATE: 19 AUG 08
CUSTOMER NBR: 011946 00CSPQ PAGE: 02

TO: BROWNLEE LLP
2200 COMMERCE PLACE
10155 102 STREET
EDMONTON, AB T5J 4G8

*****IMPORTANT *****
PLEASE REVIEW DOCUMENTS
IMMEDIATELY FOR ACCURACY.

FOR: MARRIOTT/THOMAS MR

09 OCT 08 - THURSDAY
AIR AIR CANADA FLT:8290 ECONOMY
OPERATED BY AIR CANADA JAZZ
LV VANCOUVER BC 2255 EQP: CANADAIR REG JET
DEPART: MAIN TERMINAL 01HR 28MIN

10 OCT 08 - FRIDAY
AR EDMONTON INTL AB 0123 NON-STOP
MARRIOTT/THOMAS AC-913528592
SEAT SELECTION - 1C - FLIGHT AC8290
OTHER EDMONTON AB
RESERVATIONS AND TICKETING PROCESSING FEE - 45.00
PROCESSING FEE
BILLED TO VIXXXXXXXXXXXX3018 45.00*
2.25 G.S.T./H.S.T. 2.25*

30 MAR 09 - MONDAY
OTHER EDMONTON INTL AB
** THANK YOU FOR CHOOSING FARLIE WORLDWIDE TRAVEL

TOTAL BASE	775.00
TOTAL TAX	24.33
TOTAL G.S.T./H.S.T.	39.97
NET CC BILLING	839.30*
TOTAL AMOUNT DUE	0.00

THANK YOU FOR CHOOSING FARLIE WORLDWIDE TRAVEL
GST MERCHANT NUMBER R101741916

FOR EMERGENCY HELP CALL
WITHIN THE CANADA AND THE USA - BUSINESS HOURS 1-800-459-6634
AFTER HOURS 1-800-858-6318
INTERNATIONALLY CALL 00-800-8683-8683 OR COLLECT 402-548-6267
PLEASE GIVE THE AGENT YOUR MEMBERSHIP NUMBER ***SA691***

IN ACCORDANCE WITH CANADA PERSONAL INFORMATION PROTECTION AND

FARLIE
WORLDWIDE
TRAVEL MANAGEMENT

20, 580 St. Albert Road
St. Albert, Alberta, Canada T8N 6M9

Tel: (780) 459-6661
Fax: (780) 460-7443
Website: http://www.farlietravel.com

ITINERARY / INVOICE

SALES PERSON: 16 ITINERARY/INVOICE NO. 0252620 DATE: 19 AUG 03
CUSTOMER NBR: 011046 OOCSPQ PAGE: 03

TO: BROWNLEE LLP
2200 COMMERCE PLACE
10155 102 STREET
EDMONTON, AB T5J 4G8

*****IMPORTANT *****
PLEASE REVIEW DOCUMENTS
IMMEDIATELY FOR ACCURACY.

FOR: MARRIOTT/THOMAS MR

ACT POLICY AND PROCEDURES COMMITMENT TO ALL OUR CLIENTS.
DETAILS OF OUR POLICY CAN BE FOUND ON OUR WEBSITE
WWW.FARLIETRAVEL.COM OR A WRITTEN COPY MAY BE REQUESTED FROM
OUR OFFICE.

.....

---IMPORTANT INFORMATION FOR AIR CANADA TANGO PLUS FARES---
CHECKED BAGGAGE ALLOWANCE IS 1 PIECE / MAX 23 KG
UNLESS YOU HAVE SELECTED THE NO-BAGGAGE DISCOUNT OPTION
CHARGE OF 25.00 APPLIES FOR 1 EXTRA PIECE
----------PENALTY/CHANGE RULES----------
ALL FARES ARE 100 PERCENT NON-REFUNDABLE.
CHANGES ARE PERMITTED FOR 50.00 PER DIRECTION PLUS TAXES
AND ANY FARE DIFFERENCE. SAME DAY CHANGES MAY BE MADE
AT THE AIRPORT FOR A 50.00 CHANGE FEE.
AIR CANADA OFFERS ONLINE CHECKIN 24 HRS PRIOR TO DEPARTURE
GO TO WWW.AIRCANADA.COM OR MOBILE.AIRCANADA.COM
PLEASE CONTACT AIR CANADA AT 1-888-247-2262 TO RECONFIRM YOUR
RESERVATION AS DATES/TIMES MAY CHANGE WITHOUT NOTICE
RECOMMENDED CHECK-IN TIME IS AT LEAST 60 MINUTES PRIOR TO DEPARTURE.
AFTER CHECK-IN YOU MUST BE AVAILABLE AT THE BOARDING GATE AT LEAST
30 MINUTES PRIOR TO DEPARTURE OR YOU MAY BE DENIED BOARDING.
PLEASE ENSURE THAT YOU HAVE GOVERNMENT-ISSUED PHOTO I.D.
GATE ASSIGNMENTS AND DEPARTURE/ARRIVAL INFORMATION ARE
SUBJECT TO CHANGE. PLEASE CHECK MONITORS AT THE AIRPORT.
PLEASE RECONFIRM ALL FLIGHTS
BAGGAGE ALLOWANCES VARY BY DESTINATION AND AIRLINE.
CHECK WITH YOUR AIRLINE DIRECTLY FOR ACTUAL BAGGAGE ALLOWANCES.

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

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

October 30, 2008
Invoice No.: 323110
Our File Number: 71310-0008/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2008-2009 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	19,600.00
TOTAL TAXABLE DISBURSEMENTS	20,620.01
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	401.48
TOTAL GOODS & SERVICE TAX	2,031.07
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	$42,652.56

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

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 0.00% PER ANNUM.

G.S.T. NUMBER: R119412096



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

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

October 30, 2008
Invoice No.: 323110
Our File Number: 71310-0008/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2008-2009 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH October 30, 2008

Date	Description	Tkpr	Hours	Value
09/29/08	Receipt and review Board Order 2008-14;	TDM	0.25	62.50
09/29/08	Email to Brian Crist;	TDM	0.10	25.00
09/29/08	Prepare for hearing;	TDM	3.00	750.00
09/29/08	Reply from Brian Crist;	TDM	0.10	25.00
09/29/08	Letter to UCG from YUB;	TDM	0.10	25.00
09/30/08	Email from Greg Garbutt;	TDM	0.10	25.00
09/30/08	Email notice from YUB;	TDM	0.15	37.50
10/01/08	Telephone call from Greg Garbutt and reply; Email from Brian Crist and reply;	TDM	0.40	100.00
10/01/08	Email to Greg Garbutt; Prepare for hearing; Further email to Greg Garbutt;	TDM	0.45	112.50
10/02/08	Work on cross on rate of return; Emails to Brian Crist and Gregg Garbutt;	TDM	3.50	875.00
10/02/08	Email to Brian Crist;	TDM	0.10	25.00

City of Whitehorse
71310-0008

Invoice No. 323110
October 30, 2008

Date	Description	Tkpr	Hours	Value
10/02/08	Review and revise cross and rate of return and cost of equity;	TDM	3.50	875.00
10/05/08	Reviewing and revising company panel cross;	TDM	3.50	875.00
10/05/08	Email to Brian Crist;	TDM	0.10	25.00
10/05/08	Email from Greg Garbutt and reply;	TDM	0.10	25.00
10/05/08	Further email to Greg Garbutt with edits and revisions to draft company panel cross;	TDM	0.10	25.00
10/06/08	Prepare for hearing;	TDM	5.50	1,375.00
10/06/08	Travel to Whitehorse (charged at one half time - 4 hrs X 1/2);	TDM	2.00	500.00
10/06/08	Further review of McShane evidence and prepare further cross;	TDM	3.00	750.00
10/06/08	Meeting with Greg Garbutt to discuss new cross;	TDM	0.50	125.00
10/07/08	Prepare for hearing;	TDM	1.50	375.00
10/07/08	Meeting with Brian Crist;	TDM	0.50	125.00
10/07/08	Attend hearing;	TDM	6.50	1,625.00
10/07/08	Revise cross and work on draft argument;	TDM	3.50	875.00
10/08/08	Prepare for hearing;	TDM	1.00	250.00
10/08/08	Attend hearing;	TDM	8.25	2,062.50
10/08/08	Meeting with Garbutt Re: argument and issue for cross;	TDM	0.50	125.00
10/09/08	Prepare for hearing;	TDM	2.00	500.00

City of Whitehorse
71310-0008

Invoice No. 323110
October 30, 2008

Date	Description	Tkpr	Hours	Value
10/09/08	Attend hearing in morning;	TDM	3.50	875.00
10/09/08	Attend hearing in afternoon;	TDM	5.25	1,312.50
10/09/08	Debrief with Brian Crist;	TDM	0.25	62.50
10/09/08	Travel from Whitehorse (7 hrs x 1/2);	TDM	3.50	875.00
10/14/08	Receipt of YECL answers to undertakings;	TDM	0.10	25.00
10/15/08	Preparation of argument;	TDM	0.50	125.00
10/15/08	Telephone call from Greg Garbutt and reply;	TDM	0.20	50.00
10/16/08	Email from Greg Garbutt RE: undertakings;	TDM	0.20	50.00
10/17/08	Email from Garbutt Re: undertakings;	TDM	0.15	37.50
10/22/08	Preparation of argument; Discussions with Keith Dannacker regarding the argument;	TDM	1.50	375.00
10/23/08	Prepare email to Brian Crist Re: issues for argument;	TDM	2.25	562.50
10/24/08	Telephone call to John Landry;	TDM	0.50	125.00
10/26/08	Telephone call to Greg Garbutt Re: strategy and position;	TDM	0.75	187.50
10/26/08	Research FRSR issue and email to Garbutt consulting RE: FRSR issue;	TDM	0.75	187.50
10/26/08	Review draft argument and revise;	TDM	2.25	562.50
10/27/08	Further revisions to argument and drafting additional sections of argument; discussions and email exchanges with consultants and telephone message to and from client; final editing and filing	TDM	6.25	1,562.50

Date	Description	Tkpr	Hours	Value
	argument;			
10/28/08	Email to YUB and interested parties;	TDM	0.10	25.00
10/28/08	Email to YUB Re: pdf version of argument;	TDM	0.10	25.00
	Total Hours		78.40	

Total Services	$19,600.00
Plus 5% Goods & Service Tax	980.00
TOTAL FEES FOR PROFESSIONAL SERVICES:	$20,580.00

Summary of Services

	Timekeeper	Hours
TDM	Marriott, Thomas D.	78.40
	Total Services	78.40

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Miscellaneous -- Taxable (Garbutt Consulting Inc.)	$19,015.17	
18551 Yukon Inc. (Transcripts)	$1,000.00	
Tom's Travel Expenses	604.84	
Total Taxable Disbursements:	20,620.01	
Plus 5% Goods & Service Tax	1,031.00	
TOTAL: (INCL Goods & Service Tax)		$21,651.01

OTHER CHARGES:

Photocopies	$150.90	
Scanning	0.30	
Laser - Printing Letter paper	216.00	
Telephone - Long Distance	22.80	
Postage	1.48	
CD/DVD - File Duplication	10.00	
Total Other Charges:	401.48	
Plus 5% Goods & Service Tax	20.07	
TOTAL: (INCL Goods & Service Tax)		$421.55

TOTAL FEES & DISBURSEMENTS	$40,621.49
TAX	$2,031.07

TOTAL DUE THIS MATTER **$42,652.56**

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

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

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 0.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE

18551 Yukon Inc.
102 Wickstrom Road
Whitehorse, Yukon, Y1A 6N2
Phone: (867) 667-2760 Fax: (867) 667-2895

October 20, 2008

In Account with:
Brownlee L.L.P.
2200 – 102nd Street
Edmonton, Alberta, T5J 4G8

Attn: Thomas D. Marriott

Re: YECL General Rate Application
High Country Inn
October 7 to 9, 2008

Transcripts - digital copy (400 pages X $2.50)		$1,000.00
	GST	50.00
	TOTAL OWING	**$1,050.00**

Please make cheque payable to 18551 Yukon Inc.

Thank you,

Lois Cameron
President

High Country Inn
4051 4th Avenue
WhiteHorse, Yukon Y1A-1H1

THU OCTOBER 9,2008
CHECK #127457-2
TABLE #14
DUPLICATE
CUSTOMER # 2

1 Club House		$10.00
1 Diet Pepsi		$2.50
SUB-TOTAL	:	$12.50
TAX	:	$0.62
TOTAL		$13.12

Tip: 2.00

Total: 15.12

Print Name: Marriott

Room #: 234

Signature: [signature]

Gratuity Is Not Included!!

Time: 12:30 2 CUSTOMERS
2 CHECKS

R103469656
THANK YOU FOR JOINING US!

YOU HAVE BEEN SERVED
BY : Nancy

HIGH COUNTRY INN
4051 - 4TH AVENUE
WHITEHORSE YT

CARD NUMBER	**********3018
CARD TYPE	VISA 6933
DATE/TIME	2008/10/09 13:47:19
CLERK NUMBER	9
RECEIPT NUMBER	80009074-435-020
PURCHASE ADVICE	----------
TOTAL AMOUNT	$378.82
	----------

01 APPROVED 027 AUTH. # 056516
THANK YOU

CARDHOLDER COPY

MERCHANT / MARCHAND

RECORD 081008/19:54

CAN REST&DELI

'UKON TERRITORY

391555

5012386730 18 EXP: 05 09
VISA PURCHASE
3818 AMOUNT $33.55

TIP: $ 5.00

TOTAL: $ 38.55

IVED - THANK YOU AUTH #063265

AGREES TO PAY ISSUER SUCH
CCORDANCE WITH ISSUER'S
WITH CARDHOLDER

[signature]

CARDHOLDER SIGNATURE

To _____

Date _____ Cab# _____

Taxi from. _____

To _____

Signature for fare only

_____ $ 20-

global97@msn.com

An Independant Taxi Company

EDMONTON REGIONAL AIRPORT AUTH
MAIN STATION INT'L ,,AIRP
EDMONTON AB

CARD NUMBER	4506446015******
ACCOUNT TYPE	SAVINGS 5708
DATE/TIME	2008/10/10 01:34:39
RECEIPT NUMBER	680535773-164-013
PURCHASE	----------
TOTAL AMOUNT	$121.80
	----------

00 APPROVED 001 AUTH. # 033705
THANK YOU

CARDHOLDER COPY

Tokyo Sushi
204 B Main St
Whitehorse, YT
867-633-4567

Purchase

Term ID:75879701 Seq#:001001837O
2008/10/07 19:34:16
Batch #:256

Debit SAVINGS
**********4362
SWIPED

Record#: 008886

Amount: $ 26.20
Tip: $ 3.93
TOTAL: $ 30.13

00 APPROVED 001

THANK YOU

Auth #:223740
Inv #:008886

Merchant Copy

Thank you.
Please Come Again.

YUKON'S PREMIER HOTEL AND CONVENTION CENTRE

4051 4th Avenue
Whitehorse YT Y1A 1H1
Phone 867-667-4471 or 800-554-4471

Reservation Number 42693

Send to **Thomas Marriott**
2200 10155
102 Street
Edmonton, AB T5J4G8

Phone 780-497-4868

Guest Name Thomas Marriott

Arrival Date	**Departure Date**
10/6/2008	10/9/2008

Room Information 234 - DD/Tub

Bill To Marriott, Thomas
2200 10155
102 Street
Edmonton, AB T5J4G8

Phone 780-497-4868

Folio Number 92228

Trans Date	Description		Voucher	Amount
Charges				
10/6/2008	Room Charge	AAA/AARP Rate	hci-234	109.00
10/6/2008	GST		hci-234	5.45
10/7/2008	Room Charge	AAA/AARP Rate	hci-234	109.00
10/7/2008	GST		hci-234	5.45
10/8/2008	Room Charge	AAA/AARP Rate	hci-234	109.00
10/8/2008	GST		hci-234	5.45
10/9/2008	Restaurant		0012-7460	15.12
	Total Charges			358.47
Payments				
10/9/2008	Paid - Visa			-358.47
	Total Payments			-358.47
			Balance Due:	**0.00**

I agree to remain personally liable for the payment of this account if the corporation or other third party fails to pay part or all of these charges

Guest Signature: _____

High Country Inn

YUKON'S PREMIER HOTEL AND CONVENTION CENTRE

4051 4th Avenue
Whitehorse YT Y1A 1H1
Phone 867-667-4471 or 800-554-4471

Reservation Number 42693

Send to **Thomas Marriott**
2200 10155
102 Street
Edmonton, AB T5J4G8

Phone 780-497-4868

Guest Name Thomas Marriott

Arrival Date	**Departure Date**
10/6/2008	10/9/2008

Room Information 234 - DD/Tub

Bill To Marriott, Thomas
2200 10155
102 Street
Edmonton, AB T5J4G8

Phone 780-497-4868

GST Registration # R103469656

	GST	Total
Total Tax	**$16.35**	**$16.35**

I agree to remain personally liable for the payment of this account if the corporation or other third party fails to pay part or all of these charges

Guest Signature: _____

High Country Inn

YUKON'S PREMIER HOTEL AND CONVENTION CENTRE

4051 4th Avenue
Whitehorse YT Y1A 1H1
Phone 867-667-4471 or 800-554-4471

Reservation Number 42693

Send to **Thomas Marriott**
2200 10155
102 Street
Edmonton, AB T5J4G8

Phone 780-497-4868

Guest Name Thomas Marriott

Arrival Date	**Departure Date**
10/6/2008	10/9/2008

Room Information 234 - DD/Tub

Bill To Marriott, Thomas
2200 10155
102 Street
Edmonton, AB T5J4G8

Phone 780-497-4868

Folio Number 92549

Trans Date	Description	Voucher	Amount
Charges			
10/8/2008	Restaurant	0012-7344	20.35
	Transfer from folio 92228 sequence: 5 Original by pos on 10/08/2008 at 12:41pm method:int		
	Total Charges		20.35
Payments			
10/9/2008	Paid - Visa		-20.35
	Total Payments		-20.35
		Balance Due:	**0.00**

GST Registration # R103469656

	Total
Total Tax	**$0.00**

I agree to remain personally liable for the payment of this account if the corporation or other third party fails to pay part or all of these charges

Guest Signature: _____

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

City of Whitehorse
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

November 27, 2008
Invoice No.: 324136
Our File Number: 71310-0008/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2008-2009 GRA

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	4,175.00
TOTAL TAXABLE DISBURSEMENTS	5,125.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	71.38
TOTAL GOODS & SERVICE TAX	468.57
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	$9,839.95

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

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 0.00% PER ANNUM.

G.S.T. NUMBER: R119412096



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

City of Whitehorse
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

November 27, 2008
Invoice No.: 324136
Our File Number: 71310-0008/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2008-2009 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH November 27, 2008

Date	Description	Tkpr	Hours	Value
10/31/08	Preparation of reply argument; Telephone call to Brian Crist;	TDM	1.25	312.50
10/31/08	Telephone call to Brian Crist;	TDM	0.75	187.50
10/31/08	Telephone call to Greg Garbutt;	TDM	0.25	62.50
11/08/08	Email from Greg Garbutt Re: reply;	TDM	0.10	25.00
11/09/08	Review and edit draft reply argument;	TDM	2.00	500.00
11/09/08	Email to Garbutt Consulting Inc.. Re: draft reply argument;	TDM	0.10	25.00
11/09/08	Telephone discussion with Mr. Garbutt regarding draft reply argument and suggested revisions and additions;	TDM	0.50	125.00
11/10/08	Review arguments of other parties in preparation for reply on certain issues;	TDM	2.25	562.50
11/10/08	Revisions to reply argument and email team;	TDM	2.00	500.00
11/10/08	Email to Brian Crist with draft reply;	TDM	0.10	25.00
11/10/08	Emails from Keith Dannacker and Greg Garbutt with further revisions and additions; Review and edit same;	TDM	1.25	312.50

City of Whitehorse
71310-0008

Invoice No. 324136
November 27, 2008

Date	Description	Tkpr	Hours	Value
11/13/08	Receipt of letter from YECL responding to Reply Argument;	TDM	0.10	25.00
11/13/08	Review reply argument of YECL;	TDM	1.00	250.00
11/13/08	Review reply argument of YEC;	TDM	1.25	312.50
11/13/08	Review reply argument of Leading Edge;	TDM	0.15	37.50
11/13/08	Review UCG reply argument;	TDM	0.15	37.50
11/18/08	Review draft response to YECL;	TDM	0.75	187.50
11/19/08	Receipt and review of letter from counsel for YEC;	TDM	0.10	25.00
11/19/08	Receipt and review of letter from Mr. Rondeau to Board and parties;	TDM	0.10	25.00
11/19/08	Telephone discussions with Greg Garbutt;	TDM	0.25	62.50
11/19/08	Revise reply to YECL objection;	TDM	2.00	500.00
11/25/08	Email from Greg Garbutt and reply;	TDM	0.20	50.00
11/26/08	Telephone call from Bob Clarke and email to Bob Clarke;	TDM	0.10	25.00
	Total Hours		16.70	

Total Services	$4,175.00
Plus 5% Goods & Service Tax	208.75
TOTAL FEES FOR PROFESSIONAL SERVICES:	$4,383.75

Summary of Services

	Timekeeper	Hours
TDM	Marriott, Thomas D.	16.70
	Total Services	16.70

City of Whitehorse
71310-0008

Invoice No. 324136
November 27, 2008

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Miscellaneous - Taxable	$5,125.00	
Total Taxable Disbursements:	5,125.00	
Plus 5% Goods & Service Tax	256.25	
TOTAL: (INCL Goods & Service Tax)		$5,381.25

OTHER CHARGES:

Photocopies	$4.80	
Scanning	9.30	
Laser - Printing Letter paper	55.80	
Postage	1.48	
Total Other Charges:	71.38	
Plus 5% Goods & Service Tax	3.57	
TOTAL: (INCL Goods & Service Tax)		$74.95

TOTAL FEES & DISBURSEMENTS	$9,371.38
TAX	$468.57
TOTAL DUE THIS MATTER	**$9,839.95**

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

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

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS
WILL BE CHARGED at 0.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE

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

City of Whitehorse
2121 - 2nd Avenue
Whitehorse, YT Y1A 1C2
Canada

March 23, 2009
Invoice No.: 327766
Our File Number: 71310-0008/TDM
Your Reference:
Email: tmarriott@brownleelaw.com
Direct Line: (780) 497-4868

RE: YECL 2008-2009 GRA

FOR PROFESSIONAL SERVICES RENDERED THROUGH March 23, 2009

Date	Description	Tkpr	Hours	Value
02/19/09	Receipt and review of Decision 2009-2;	TDM	2.00	500.00
03/22/09	Review and revise cost claim and report to client; Email team;	TDM	2.00	500.00
03/22/09	Letter to Brian Crist enclosing summary of decision;	TDM	0.10	25.00
	Total Hours		4.10	

Total Services	$1,025.00
Plus 5% Goods & Service Tax	51.25
TOTAL FEES FOR PROFESSIONAL SERVICES:	$1,076.25

Summary of Services

	Timekeeper	Hours
TDM	Marriott, Thomas D.	4.10
	Total Services	4.10

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Miscellaneous - Taxable	$1,000.00	
Total Taxable Disbursements:	1,000.00	
Plus 5% Goods & Service Tax	50.00	
TOTAL: (INCL Goods & Service Tax)		$1,050.00

OTHER CHARGES:

City of Whitehorse
71310-0008

Invoice No. 327766
March 23, 2009

Laser - Printing Letter paper	$4.50	
Postage	1.58	
Total Other Charges:	6.08	
Plus 5% Goods & Service Tax	0.30	
TOTAL: (INCL Goods & Service Tax)		$6.38

TOTAL FEES & DISBURSEMENTS	$2,031.08
TAX	$101.55
TOTAL DUE THIS MATTER	**$2,132.63**

This is our account herein

BROWNLEE LLP

PER: _____
Thomas D. Marriott

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

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 0.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE

Garbutt Consulting Inc.

11527-13 Avenue, Edmonton, AB. T6J 7A3
Telephone: (780) 965-7283
Fax (780) 437-7292
E-mail: ggarbutt@telus.net

July 30, 2008

Invoice No.: 2008-09

YECL 2008/09 GRA
for July 2008

Brownlee LLP
2200 Commerce Place
10155-102 Street
Edmonton, Alberta T5J 4G8

c/o Mr. Thomas D. Marriott

In Account With
Garbutt Consulting Inc.

For consulting services rendered by Mr. Greg Garbutt of Garbutt Consulting Inc. (GCI) for the period ending July 16, 2008 on behalf of the City of Whitehorse pertaining to the Yukon Electric Company Ltd. 2008/09 General Rate Application, in particular:

- Reviewing the Application and the pre-hearing conference transcript; and

- Drafting information requests pertaining to Sales & Revenue, Operation and Maintenance Expenses, Return on Equity, Cost of Debt, Capital Structure, Taxes, Streetlighting, Purchase Power, Diesel Fuel and Capital Additions (34.00 hours);

(Details of hours for the above are in the attached worksheets)

Fees (34.00 @ $250/hr.)	$ 8,500.00
Disbursements	$ 0.00
Total Fees and Disbursements	$ 8,500.00
GST on Fees and Disbursements GST # 842336471RT0001	$ 425.00

Total this Invoice	$ 8,925.00

We trust the above is acceptable.

Sincerely,
GARBUTT CONSULTING INC.

(original signed by writer)

Greg Garbutt

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

July	1	Tuesday		
July	2	Wednesday		
July	3	Thursday		
July	4	Friday		
July	5	Saturday		
July	6	Sunday		
July	7	Monday		
July	8	Tuesday	5.50	Drafting IRs re Sales & Revenue
July	9	Wednesday	4.00	Drafting IRs re Streetlighting, Purchase Power, Diesel Fuel
July	10	Thursday	5.75	Drafting IRs re O&M and Taxes
July	11	Friday	5.75	Drafting IRs re Return on Equity and Capital Structure
July	12	Saturday	6.50	Drafting IRs re Return on Equity and Capital Structure
July	13	Sunday	3.25	Drafting IRs re Cost of Debt
July	14	Monday	3.25	Drafting IRs re Capital Additions
July	15	Tuesday		
July	16	Wednesday		
July	17	Thursday		
July	18	Friday		
July	19	Saturday		
July	20	Sunday		
July	21	Monday		
July	22	Tuesday		
July	23	Wednesday		
July	24	Thursday		
July	25	Friday		
July	26	Saturday		
July	27	Sunday		
July	28	Monday		
July	29	Tuesday		
July	30	Wednesday		
July	31	Thursday		
Subtotal		Total	34.00	

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

Preparation	34.00
Hearing	0.00
Argument and Reply	0.00
Total	34.00

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

Travel	$	0.00
Meals		0.00
Telephone		0.00
		0.00
Total	**$**	**0.00**

Garbutt Consulting Inc.

11527-13 Avenue, Edmonton, AB. T6J 7A3
Telephone: (780) 965-7283
Fax (780) 437-7292
E-mail: ggarbutt@telus.net

August 25, 2008

Invoice No.: 2008-11

YECL 2008/09 GRA
Invoice for August 2008

Brownlee LLP
2200 Commerce Place
10155-102 Street
Edmonton, Alberta T5J 4G8

c/o Mr. Thomas D. Marriott

In Account With
Garbutt Consulting Inc.

For consulting services rendered by Mr. Greg Garbutt of Garbutt Consulting Inc. (GCI) for the period ending August 25, 2008 on behalf of the City of Whitehorse pertaining to the Yukon Electric Company Ltd. 2008/09 General Rate Application, in particular:

- Reviewing Yukon Electric Company Ltd. responses to information requests from the City of Whitehorse, the Yukon Utilities Board, and from other intervenors (8.00 hours)

(Details of hours for the above are in the attached worksheets)

Fees (8.00 @ $250/hr.)	$ 2,000.00
Disbursements	$ 0.00
Total Fees and Disbursements	$ 2,000.00
GST on Fees and Disbursements GST # 842336471RT0001	$ 100.00
Total this Invoice	$ 2,100.00

We trust the above is acceptable.

Sincerely,
GARBUTT CONSULTING INC.

(original signed by writer)

Greg Garbutt

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

August	1	Friday		
August	2	Saturday		
August	3	Sunday		
August	4	Monday		
August	5	Tuesday		
August	6	Wednesday		
August	7	Thursday		
August	8	Friday		
August	9	Saturday		
August	10	Sunday		
August	11	Monday		
August	12	Tuesday		
August	13	Wednesday		
August	14	Thursday		
August	15	Friday		
August	16	Saturday		
August	17	Sunday		
August	18	Monday		
August	19	Tuesday		
August	20	Wednesday	1.50	Download IRs review Whitehorse responses
August	21	Thursday	3.75	Review Other Parties responses
August	22	Friday	1.75	Review Whitehorse responses
August	23	Saturday		
August	24	Sunday		
August	25	Monday	1.00	Review Whitehorse responses
August	26	Tuesday		
August	27	Wednesday		
August	28	Thursday		
August	29	Friday		
August	30	Saturday		
August	31	Sunday		
Subtotal		Total	8.00	

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

Preparation	8.00
Hearing	0.00
Argument and Reply	0.00
Total	8.00

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

Telephone		0.00
Travel		0.00
Meals		0.00
Other	$	0.00
Total		**0.00**

Garbutt Consulting Inc.

11527-13 Avenue, Edmonton, AB, T6J 7A3
Telephone: (780) 965-7283
Fax (780) 437-7292
E-mail: ggarbutt@telus.net

October 28, 2008

Invoice No.: 2008-14

YECL 2008/09 GRA
for October 2008

Brownlee LLP
2200 Commerce Place
10155-102 Street
Edmonton, Alberta T5J 4G8

c/o Mr. Thomas D. Marriott

In Account With
Garbutt Consulting Inc.

For consulting services, including disbursements, rendered by Mr. Greg Garbutt of Garbutt Consulting Inc. (GCI) for the period ending October 27, 2008 on behalf of the City of Whitehorse pertaining to the Yukon Electric Company Ltd. 2008/09 General Rate Application, in particular:

- Reviewing responses to information requests from Yukon Electrical;
- Developing cross-examination for the oral hearing;
- Attending the hearing in Yellowknife;
- Traveling to and from Yellowknife
- Drafting and finalizing Argument on Sales & Revenue, Operation and Maintenance Expenses, Depreciation, Return on Equity, Cost of Debt, Capital Structure, and Capital Additions;
- All totaling 69.75 hours

(Details of hours for the above are in the attached worksheets)

Fees (69.75 @ $250/hr.)	$ 17,437.50
Disbursements	$ 1,577.67
Total Fees and Disbursements	$ 19,015.17
GST on Fees and Disbursements GST # 842336471RT0001	$ 950.76
Total this Invoice	$ 19,965.93

We trust the above is acceptable.

Sincerely,
GARBUTT CONSULTING INC.

(original signed by writer)

Greg Garbutt

COMMERCE PLACE PARKADE
10155 102ND ST EDMONTON AB

ID: A5288576
STORE: 5288576 SLIP #: 1903

SALE **$12.50**

SIGNATURE X_____

VISA **********7719 *S

SEQ 054001001040 AUTH 046091 ISO00-001
APPROVED
DATE Sep 26 2008 TIME 2:11 pm

CUSTOMER/CLIENT

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

September	1	Monday		
September	2	Tuesday		
September	3	Wednesday		
September	4	Thursday		
September	5	Friday		
September	6	Saturday		
September	7	Sunday		
September	8	Monday		
September	9	Tuesday		
September	10	Wednesday		
September	11	Thursday		
September	12	Friday		
September	13	Saturday		
September	14	Sunday		
September	15	Monday		
September	16	Tuesday		
September	17	Wednesday		
September	18	Thursday		
September	19	Friday		
September	20	Saturday		
September	21	Sunday		
September	22	Monday	3.00	Review IRs, develop cross examination
September	23	Tuesday	3.50	Develop cross examination
September	24	Wednesday	2.75	Develop cross examination
September	25	Thursday	4.00	Develop cross examination
September	26	Friday	5.25	Meetings with Tom Marriott and Keith Dannacker to review parts of cross examination
September	27	Saturday		
September	28	Sunday		
September	29	Monday		
September	30	Tuesday		
September	31	Wednesday		
Subtotal		Total	18.50	

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

October	1	Wednesday		
October	2	Thursday		
October	3	Friday		
October	4	Saturday		
October	5	Sunday		
October	6	Monday	2.00	4 hours of travel charged at half time
October	7	Tuesday	6.50	Attend hearing
October	8	Wednesday	8.25	Attend hearing
October	9	Thursday	12.25	Attend hearing (8.75) and 7 hours travel charged at half time
October	10	Friday		
October	11	Saturday		
October	12	Sunday		
October	13	Monday		
October	14	Tuesday		
October	15	Wednesday		
October	16	Thursday		
October	17	Friday		
October	18	Saturday		
October	19	Sunday		
October	20	Monday		
October	21	Tuesday		
October	22	Wednesday	5.00	Develop Argument
October	23	Thursday	4.50	Develop Argument
October	24	Friday	5.00	Develop Argument
October	25	Saturday	3.50	Develop Argument
October	26	Sunday		
October	27	Monday	4.25	Develop and finalize Argument
October	28	Tuesday		
October	29	Wednesday		
October	30	Thursday		
October	31	Friday		
Subtotal		Total	51.25	

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

Preparation	24.00	
Hearing	23.50	
Travel	5.50	(11.0 charged at half time)
Argument and Reply	22.25	
Total	69.75	

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

Travel	1113.34	
Accomodation	327.00	
Parking		
Sept.26 G.Garbutt		21.90
Sept.26 K.Dannacker		11.90
Oct.6 G.Garbutt		21.90
Subtotal	55.70	
Meals		
High Country		20.10
High Country		17.50
High Country (per hotel receipt)		20.83
Sanchez		23.20
Subtotal	81.63	
Total	1577.67	
GST	78.88	
Grand Total	**1656.55**	

Ticketless Itinerary

Greg Garbutt

From: <autoemail@flyairnorth.com>
To: <GGARBUTT@TELUS.NET>
Sent: September 19, 2008 10:29 PM
Subject: Your Ticketless Itinerary - Thank you and have a great flight.

AIR NORTH, YUKON 'S AIRLINE

150 CONDOR ROAD

WHITEHORSE, YUKON Y1A 6E6

***** Confirmation Number: 00359512*****

Passenger ID Number: 32TCS7X1
Address: 11527-13 AVENUE EDMONTON, AB T6J 7A3 CAN
Date Booked: 19Sep08
Modified: 19Sep08
Booked By: P75.152.155.90

Welcome Aboard:

1. GREG GARBUTT

Date	Flight	Depart	Arrive	Stop
Mon 06Oct08	508AB	Edmonton 20:20	Whitehorse 21:55	0

Total for 1 guest(s) Fare:	316.00
Q	79.00
ATSC	4.67
PFC	15.00
GST	20.73
CRED:AMEX:	CDN 435.40
Balance Due:	CDN .00

GST# 100094499
Call Toll Free North America : 1.800.661.0407 ext 1
In Whitehorse : 668.2228 ext 1
Visit our website at www.flyairnorth.com

October 09, 200

High Country Inn

YUKON'S PREMIER HOTEL AND CONVENTION CENTRE

4051 4th Avenue
Whitehorse YT Y1A 1H1
Phone 867-667-4471 or 800-554-4471

Reservation Number 42694

Send to **Greg Garbutt**
11527-13th Avenue
Edmonton, AB T6J7A3

Phone 780-965-7283

Guest Name Greg Garbutt

Arrival Date	**Departure Date**
10/6/2008	10/9/2008

Room Information 335 - DD/Jacuzzi

Bill To Garbutt, Greg
11527-13th Avenue
Edmonton, AB T6J7A3

Phone 780-965-7283

Folio Number 92229

Trans Date	Description		Voucher	Amount
Charges				
10/6/2008	Room Charge	AAA/AARP Rate	hci-335	109.00
10/6/2008	GST		hci-335	5.45
10/7/2008	Room Charge	AAA/AARP Rate	hci-335	109.00
10/7/2008	GST		hci-335	5.45
10/8/2008	Room Charge	AAA/AARP Rate	hci-335	109.00
10/8/2008	GST		hci-335	5.45
10/9/2008	~~Restaurant~~		~~6012-7453~~	~~21.87~~
	Total Charges			364.72
				343.35
Payments				
10/9/2008	Paid - Visa		435-018	-364.72
	Total Payments			-364.72
			Balance Due:	**0.00**

I agree to remain personally liable for the payment of this account if the corporation or other third party fails to pay part or all of these charges

Guest Signature: _____

Itinerary/Receipt



Your booking is confirmed.
Please print this itinerary/receipt for your reference.
Thank you for choosing Air Canada and we look forward to welcoming you on board.

Edmonton Offers

Hotels	from (per night):
• **Mayfield Inn and Suites**	**$ 150.00 (CAD)**
• **The Sutton Place Hotel Edmonton**	**$ 142.50 (CAD)**
• **Matrix Hotel**	**$ 135.00 (CAD)**
• More hotels...	

Hertz car Rentals:

Rent a car in Edmonton
Get your Air Canada discount

Travel Insurance

Bring along your favourite headset
Did you know that each year, millions of used headsets are thrown away? You can help significantly reduce waste b favourite headset each time you fly. We even provide complimentary adaptors onboard all aircrafts equipped with c with single-prong headset jacks.

Reduce your carbon footprint!
You can now take the initiative to directly offset the carbon emissions of your flight. Air Canada and Zerofootprint h you to make a difference for the environment.
Offset now | Learn more

Booking Information

AIR CANADA

Booking Reference: KYR53I

Electronic Ticketing confirmed. This is your official itinerary/receipt.

Main Contact:
Mr Greg J Garbutt
ggarbutt@telus.net
Home: 1-780-4377292
Work: 1-780-9657283
Mobile: 1-780-9657283

Customer Care

Air Canada
1-888-247-2262

Flight Arrivals and Departures
1-888-422-7533

Online Services

- **Manage** my booking online (view/change my booking; select seats*).
- **Alert me** of flight status changes directly to my mobile phone or email.
- **Flight Arrivals & Departures** - check online if my flight is on time.
- **Check-in online** and print my boarding pass.

* Can my booking be changed online?

Flight Itinerary

Flight	From	To	Stops	Duration	Aircraft	Fare Type	Meal*

rcanada.com - Flights - Booking Confirmation

Passenger 1: Adult

Name:	**Mr Greg J Garbutt**	Frequent Flyer Pgm :	**Air Canada - Aeroplan**
Ticket Number:	**0142163014800**	Program Number:	**0596411439**
Meal Preference:	**None**	Special Needs:	**None**
Sport equipment(s):	**None**		
Seat Selection:	**None**		
Credit Card:	**xxxx-xxxx-xxxx-1007**		

Purchase Summary

Fare Summary	
Passenger Type	**Adult**
Departing Flight - Tango	**676.00**
Surcharges	18.00
Taxes, Fees and Charges	
Air Travellers Security Charge (ATSC)	4.67
Canada Goods and Services Tax (GST/HST #10009-2287)	34.93
Total airfare and taxes before options (per passenger)	**733.60**
Number Of Passengers	1
Total	733.60
Grand Total - Canadian dollars	**$733.60**

The following charges (tax inclusive) will appear on your credit card statement:

- Air Canada: $733.60 (Airfare - per ticket)

Ticket number(s): 0142163014800

Fare Rules

Departing Flight Whitehorse (YXY) To Edmonton (YEG) - **Tango**

- Tickets are **non-refundable** and **non-transferable.**
- Flights can only be used in sequence from the place of departure specified on the itinerary.
- Customers who **no-show** their flight will forfeit the fare paid.
- **Paid Advance Seat Selection** available on Air Canada and Air Canada Jazz (subject to availability).
- **Same-day standby** is not permitted.
- Earn 25% non-status Aeroplan Miles (unless the opt-out option has been selected).
- **Change Fee** per direction is $75 CAD plus applicable taxes and any additional fare difference.
- **Airport Same-day change** (subject to availability) is permitted at a flat fee of $150 CAD/USD. No change fee for fare difference. Same-day flights only.
- **Changes** can be made up to 2 hours prior to departure. **Cancellations** can be made up to 45 minutes prior to departure. Provided the original booking is cancelled prior to the original flight departure, the value of unused ticket can be applied within a one year period from date of issue of the original tickets to the value of a new ticket subject to a $75 CAD change fee per direction, plus taxes and any fare difference if applicable, subject to availability and advance purchase requirements. The new outbound travel date must commence within a one year period from the original date of ticket issuance. If the fare for the new journey is lower, any residual amount will be forfeited.

CUSTOMER/CLIENT

CUSTOMER/CLIENT

COMMERCE PLACE PARKADE

10155 102ND ST EDMONTON AB

ID: A5288576

STORE: 5288576 SLIP #: 1905

SALE $23.00

SIGNATURE X_____

M/C **********7675 *S

SEQ 054001001042 AUTH 272901 IS000-001

APPROVED

DATE Sep 26 2008 TIME 2:19 pm

COMMERCE PLACE PARKADE
10155 102ND ST EDMONTON AB

ID: A5288576
STORE: 5288576

SLIP #: 2494

$23.00

SALE

SIGNATURE X_____

AMEX **********1007 *S

SEQ 073001001032 AUTH 73A960 IS000-001
APPROVED
DATE Oct 06 2008 TIME 5:07 pm

CUSTOMER/CLIENT

Oct. 8/08

High Country Inn
4051 4th Avenue
Whitehorse, Yukon Y1A-1H1

WED OCTOBER 8, 2008

CHECK #127343-1

TABLE #14

CUSTOMER # 1

1	Coffee	$2.25
1	Fishwich	$15.00
	SUB-TOTAL :	$17.25
	TAX :	$0.86
TOTAL		**$18.11**

Tip: 3.00

Total: 21.11

Print Name: Greg Garbutt

Room # 335

Greg Garbutt

THANK YOU FOR JOINING US

YOU HAVE BEEN SERVED



High Country Inn
4051 4th Avenue
WhiteHorse, Yukon Y1A-1H1

THU OCTOBER 9,2008
CHECK #127456-2
TABLE #14
DUPLICATE
CUSTOMER # 1

1@ Fishwich		$15.00
1 Diet Pepsi		$2.50
SUB-TOTAL	:	$17.50
TAX	:	$0.87
TOTAL		$18.37

TRANSACTION RECORD 081008/19:54

SANCHEZ MEXICAN REST&DELI
211 HANSON
WHITEHORSE YUKON TERRITORY
Y1A1Y3

TERM ID: 02391555
MID: 863381
CARD # 4538017085288063 EXP: 06 10
ACCT TYPE: VISA PURCHASE
REF NO: 0003817 AMOUNT $24.36

CUSTOMER COPY

Garbutt Consulting Inc.

11527-13 Avenue, Edmonton, AB, T6J 7A3
Telephone: (780) 965-7283
Fax (780) 437-7292
E-mail: ggarbutt@telus.net

November 27, 2008

Invoice No.: 2008-19

YECL 2008/09 GRA
for November 2008

Brownlee LLP
2200 Commerce Place
10155-102 Street
Edmonton, Alberta T5J 4G8

c/o Mr. Thomas D. Marriott

In Account With
Garbutt Consulting Inc.

For consulting services rendered by Mr. Greg Garbutt of Garbutt Consulting Inc. (GCI) for the period ending November 19, 2008 on behalf of the City of Whitehorse pertaining to the Yukon Electric Company Ltd. 2008/09 General Rate Application, in particular:

- Reviewing Final Arguments submitted by all interested parties in preparation for drafting Reply Argument on behalf of the City of Whitehorse;

- Drafting, revising and finalizing argument pertaining to Sales and Revenue, Depreciation, Return on Equity, Capital Structure, Cost of Debt, and the evidentiary record;

- Reviewing YECL letter to YUB dated November 13, 2008 concerning alleged inappropriate filing of new evidence. Reviewed YUB correspondence, drafting and finalizing response letter on behalf of the City of Whitehorse.

- All totaling 20.50 hours

(Details of hours for the above are in the attached worksheets)

Fees (20.50 @ $250/hr.)	$ 5,125.00
Disbursements	$ 0.00
Total Fees and Disbursements	$ 5,125.00
GST on Fees and Disbursements GST # 842336471RT0001	$ 256.25
Total this Invoice	$ 5,381.25

We trust the above is acceptable. Please call with any questions may have.

Sincerely,
GARBUTT CONSULTING INC.

(original signed by writer)

Greg Garbutt

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

November	1	Saturday		
November	2	Sunday		
November	3	Monday	2.00	Review UCG, YEC, LEC, YECL Arguments in preparation for Reply
November	4	Tuesday	2.50	Initial Draft of Sales and Revenue
November	5	Wednesday	2.00	Initial Draft of Depreciation and ROE Reply
November	6	Thursday	2.50	Revised Draft of Sales and Revenue
November	7	Friday	2.50	Revise Draft of Depreciation and ROE Reply and other sections of Reply
November	8	Saturday		
November	9	Sunday		
November	10	Monday	5.00	Final Drafting for CW Reply
November	11	Tuesday		
November	12	Wednesday		
November	13	Thursday		
November	14	Friday		
November	15	Saturday		
November	16	Sunday		
November	17	Monday	4.00	Review YECL letter of November 13/08 and related YUB correspondence; Draft response letter for CW.
November	18	Tuesday		
November	19	Wednesday		
November	20	Thursday		
November	21	Friday		
November	22	Saturday		
November	23	Sunday		
November	24	Monday		
November	25	Tuesday		
November	26	Wednesday		
November	27	Thursday		
November	28	Friday		
November	29	Saturday		
November	30	Sunday		
Subtotal		Total	20.50	

YECL 2008/09 General Rate Application
Analysis of Hours - Greg Garbutt

Preparation	0.00
Hearing	0.00
Travel	0.00
Argument and Reply	20.50
Total	20.50

YECL 2008/09 General Rate Application
Greg Garbutt - Disbursements

Travel	0.00
Accomodation	0.00
Meals	0.00
Total	0.00
GST	0.00
Grand Total	**0.00**

Garbutt Consulting Inc.

11527-13 Avenue, Edmonton, AB, T6J 7A3
Telephone: (780) 965-7283
Fax (780) 437-7292
E-mail: ggarbutt@telus.net

March 23, 2009

Invoice No.: 2009-08

YECL 2008/09 GRA
for March 2009

Brownlee LLP
2200 Commerce Place
10155-102 Street
Edmonton, Alberta T5J 4G8

c/o Mr. Thomas D. Marriott

In Account With
Garbutt Consulting Inc.

For consulting services rendered by Mr. Greg Garbutt of Garbutt Consulting Inc. (GCI) for the period ending March 23, 2009 on behalf of the City of Whitehorse pertaining to the Yukon Electric Company Ltd. 2008/09 General Rate Application, in particular:

- Drafting and finalizing a summary of Yukon Utilities Board Decision 2009-2 for presentation to the Whitehorse City Council. (4 hours)

(Details of hours for the above are in the attached worksheets)

Fees (4.00 hours @ $250/hr.)	$ 1,000.00
Total Fees and Disbursements	$ 1,000.00
GST on Fees and Disbursements GST # 842336471RT0001	$ 50.00
Total this Invoice	$ 1,050.00

We trust the above is acceptable.

Sincerely,
GARBUTT CONSULTING INC.

(original signed by writer)

Greg Garbutt

YECL 2008/09 Phase 1 GRA
Analysis of Hours - Greg Garbutt

March	1	Sunday		
March	2	Monday		
March	3	Tuesday		
March	4	Wednesday		
March	5	Thursday		
March	6	Friday		
March	7	Saturday		
March	8	Sunday		
March	9	Monday	2.00	Drafting summary of YUB Decision 2009-2 for City of Whitehorse
March	10	Tuesday		
March	11	Wednesday	2.00	Drafting and finalizing summary of YUB Decision 2009-2 for City of Whitehorse
March	12	Thursday		
March	13	Friday		
March	14	Saturday		
March	15	Sunday		
March	16	Monday		
March	17	Tuesday		
March	18	Wednesday		
March	19	Thursday		
March	20	Friday		
March	21	Saturday		
March	22	Sunday		
March	23	Monday		
March	24	Tuesday		
March	25	Wednesday		
March	26	Thursday		
March	27	Friday		
March	28	Saturday		
March	29	Sunday		
March	30	Monday		
March	31	Tuesday		
Subtotal		Total	4.00	