## THE YUKON ELECTRICAL COMPANY LIMITED

An ATCO Company

September 8, 2008

Yukon Public Utilities Board Box 31728 Whitehorse, YT Y1A 6L3 EXHIBIT B-9

DAY ENTERED BY SEP+8108

Attention:

Ms. Wendy Shanks, Board Chair

Dear Ms. Shanks:

Yukon Electrical has reviewed the information requests from interveners as well as the materials filed by the UCG and has the following comments.

## Depreciation

Yukon Electrical observes that complete responses were provided to the limited information requests on this matter. As well, there was no evidence submitted on this item. To minimize costs and in the interests of process efficiency, Yukon Electrical is proposing that Larry Kennedy need not appear as a witness at the October 7 – 9 oral hearing and proposes to present an affidavit to adopt his evidence. As well, Yukon Electrical proposes to entertain a second round of information requests on depreciation should the YUB and interest parties require further follow-up.

## Material Provided by UCG

Yukon Electrical has examined the materials filed on behalf of UCG re rate of return and capital structure on September 3, 2008. It appears that the authors of these materials are not being proffered as witnesses and as well, the materials are not specific to Yukon Electrical. As such, Yukon Electrical will have no ability to examine this material, thus this material should not be considered evidence and should be removed from the record.

If there are any further questions or comments on these matters please contact me at 780-420-5420.

Yours truly,

Original Signed by

David Freedman Director, Regulatory