

THE YUKON ELECTRICAL COMPANY LIMITED

An ATCO Company

September 18 2008

Yukon Utilities Board Box 31728 Whitehorse, YK Y1A 6L3

Attention:

Ms. Wendy Shanks

Board Chair

Dear Ms. Shanks:

RE:

Yukon Electrical Company Limited 2008-2009 General Rate Application

EXHIBIT B-11

PECL Sept 18/08

In response to Board Order 2008-11, Yukon Electrical will, to be helpful, provide responses to additional IRs pertaining to depreciation. However, given that YEC still intends to ask depreciation related questions at the hearing, Yukon Electrical has determined that it has no choice but to present Mr. Larry Kennedy as a witness.

In this request, Yukon Electrical would note that on August 28, 2008 YEC provided extensive comments as to which IRs it felt were not appropriately responded to. Board Order 2008-9 provided direction on which IRs were indeed appropriately responded to and which IRs required additional information. Yukon Electrical provided this additional information on September 15, 2008. No mention was made of depreciation related IRs.

In its September 8, 2008 letter, Yukon Electrical had intended to promote process efficiency by avoiding the expense of having a depreciation expert appear at the hearing. The opportunity to request additional IRs was intended to replace questioning that would have otherwise been pursued at the hearing.

Instead, YEC has used this offer to revisit IRs already responded to and for which the opportunity to follow up with the YUB had already passed. As noted, YEC still intends to have cross-examination on depreciation issues at the hearing.

In summary, it is unfortunate that the process efficiency that Yukon Electrical was seeking was not achievable. In the circumstances, Yukon Electrical does not see how it can avoid presenting Mr. Larry Kennedy as a witness.

If you have any questions on the above, please contact m e at (780) 420-5420.

Yours truly,

Original signed by

David Freedman
Director, Regulatory