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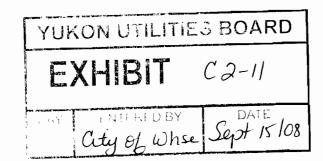
Our File#: 71310-0008/TDM

September 15, 2008

Yukon Utilities Board Box 31728 Whitehorse, Yukon, Canada Y1A 6L3

Attention: Ms. Wendy Shanks, Chair

Dear Ms. Shanks:



Re: YECL Phase I - Board Memo To All Parties circulated September 11, 2008 YECL Proposal Re Larry Kennedy/Depreciation

The City of Whitehorse is replying to the above referenced memo and in particular to the proposal made by YECL with respect to Mr. Kennedy. Early in this process the City communicated with Yukon Energy in an effort to avoid unnecessary duplication of effort. As a result, the City agreed to defer to Yukon Energy with respect to depreciation matters. Consequently, although the City does not intend to cross-examine Mr. Kennedy, the City would defer to and support Yukon Energy's position on this matter.

Yours truly,

BROWNLEE LLP PER:

Thomas Marriott

Mon Sep 15/17/0/42/2008

THOMAS D. MARRIOTT