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April 4, 2007

file number: 84813-00071

Ms. Wendy Shanks, Acting Chair
Yukon Utilities Board
Box 31728
Whitehorse, Yukon Y1A 6L3

Dear Ms. Shanks:

Re: Yukon Energy Corporation (“Yukon Energy”) Power Purchase Agreement (“PPA”)
Hearing Final Written Argument

Yukon Energy’s Final Argument is attached. The Final Argument includes three appendices. These appendices are:

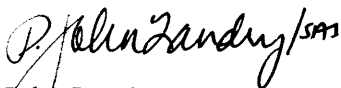
- Appendix A: Peaking and Baseload Diesel;
- Appendix B: YEC Capital Cost Risk Overview; and
- Appendix C: Issues Raised Regarding Specific Ratepayer Protection Measures.

If you have any questions regarding the above please feel free to contact the writer.

Yours truly,

DAVIS & COMPANY LLP

Per:



P. John Landry
PJL/sas
Encl.