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File No. 17909

January 4, 2007

DELIVERED

ALBERTA ENERGY AND UTILITIES BOARD
640 - Fifth Avenue, S.W.
Calgary, AB
T2P 3G4

Attention: Ms. Tamara Bews, Board Counsel

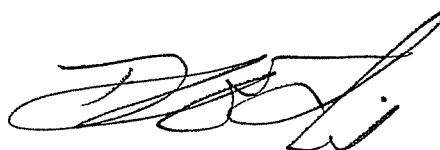
Dear Ms. Bews:

Re: Proceeding 1457147 (the "Proceeding")

Please find enclosed 18 copies of the Rebuttal Argument of Carbon Development Partnership, successor in interest to Prairie Mines and Royalty Ltd. (formerly Luscar Ltd.) for filing in the above noted proceeding.

Yours truly,

CARSCALLEN LOCKWOOD LLP



D.C. Edie

al
c: by email

S. Carpenter, Fasken Martineau DuMoulin LLP
R. Craig Steele, J. Gruber and K. Slipp, Thackray Burgess
J. Lowe, Burnet Duckworth & Palmer LLP
P. Linder, Q.C. and J. Price, Peacock Linder & Halt LLP

- A. Harvie, Macleod Dixon LLP
- A. Ross, Borden Ladner Gervais LLP
- D. Crowther, Fraser Milner Casgrain LLP
- T. Osvath, Rae & Company
- G. Fitch, McLennan Ross LLP
- J. Lee Harrs, Carbon Development Partnership
- W. Corbett, Q.C., Field Law LLP
- C. Popowich, Code Hunter LLP