

SCHEDULE 26-2

Certificate of Independent Legal Advice

The Manitoba Hydro-Electric Board ("Hydro"), retained the services of Thompson Dorfman Sweatman LLP and Monk Goodwin LLP to provide legal advice to Hydro and its other advisors in connection with the planning and development of the Wuskwatim Project, as defined in the Project Development Agreement (together with all Schedules thereto, the "PDA") to which this Certificate of Independent Legal Advice is attached as a Schedule.


Thompson Dorfman Sweatman LLP and Monk Goodwin LLP (collectively, the "Law Firms" and individually a "Law Firm") hereby certify as follows:


1. Each of the individual members of the Law Firms that have provided advice to Hydro and its other advisors in connection with the Wuskwatim Project are members in good standing of the Law Society of Manitoba, and any reference herein to "we" or "us" shall mean the Law Firms, as represented by the individual members of the Law Firms that have provided advice to Hydro and its other advisors in connection with the Wuskwatim Project;
2. The Law Firms were retained by Hydro for the purpose of providing legal advice with respect to the PDA as it relates to the planning and development of the Wuskwatim Project, with the proviso that we have not provided legal advice to the Transmission and Distribution Business Unit of Hydro with respect to the Interconnection and Operating Agreement;
3. Collectively, as a group, and in cooperation with Hydro's in-house legal counsel and its financial, engineering and other advisors, we, on behalf of Hydro, 5022649 Manitoba Ltd. and Wuskwatim Power Limited Partnership, have received and reviewed and have participated in the negotiation of the various drafts of the PDA since their respective engagement, it being clarified that each individual Law Firm has not reviewed or participated in the negotiation of every aspect of the PDA (the responsibilities for various aspects of the PDA having been divided amongst the Law Firms and Hydro's in-house legal counsel); and
4. Collectively, as a group, and in cooperation with Hydro's in-house legal counsel and its financial, engineering and other advisors, we have used reasonable efforts to explain the legal implications of the PDA to Hydro, 5022649 Manitoba Ltd. and the Wuskwatim Power Limited Partnership.

Nothing herein is intended as a representation or warranty by any of the Law Firms with respect to the knowledge or understanding (or lack of knowledge or understanding) of any particular person(s) as to the contents or legal implications of the PDA nor shall this Certificate be construed in any way as an acceptance of responsibility by any Law Firm for the acts or omissions of any other Law Firm (or for the acts or omissions of any of Hydro, 5022649 Manitoba Ltd. or Wuskwatim Power Limited Partnership, or of any of their respective financial, business, engineering or other advisors, contractors or employees or of Hydro's in-house legal counsel), it being acknowledged that each Law Firm is an independent law firm operating independently from, and not in partnership or joint venture with, the other Law Firms that are signatories hereto. This Certificate is to be read in conjunction with, and is subject to, the acknowledgement set out below.

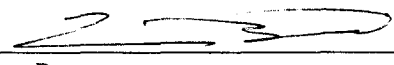
DATED at Winnipeg, Manitoba this 28th day of June, 2006.

THOMPSON DORFMAN SWEATMAN LLP

Per:  _____
Partner

Per:  _____
Partner

MONK GOODWIN LLP

Per:  _____
Partner

Per: _____
Partner

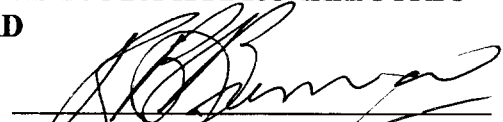
Acknowledgement

Each of the undersigned hereby acknowledge that all of the statements in the above Certificate are true and correct, and that the Law Firms were consulted by Hydro as solicitors for Hydro, 5022649 Manitoba Ltd. and Wuskwatim Power Limited Partnership, and in respect of the interests of such parties only.

Dated this 28th day June, 2006.

THE MANITOBA HYDRO-ELECTRIC BOARD

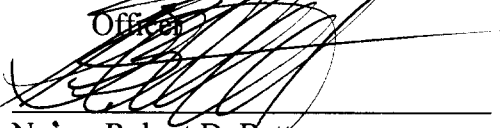
Per:



Name: R.B. Brennan

Title: President and Chief Executive
Officer

Per:

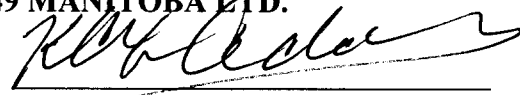


Name: Robert D. Bettner

Title: Assistant Corporate Secretary

5022649 MANITOBA LTD.

Per:



Name: Ken R.F. Adams

Title: Chairman

**WUSKWATIM POWER LIMITED PARTNERSHIP, by its General Partner
5022649 Manitoba Ltd.**

Per:



Name: Ken R.F. Adams

Title: Chairman