



IAN LORIMER
VICE PRESIDENT, FINANCE &
CHIEF FINANCIAL OFFICER

320-17th Avenue S.W.
Calgary, Alberta T2S 2V1
Tele. (403) 514-4887
Fax (403) 514-5887
Ian.Lorimer@fortisalberta.com
www.fortisalberta.com

September 21, 2009

Robert D. Heggie
Chief Executive
Alberta Utilities Commission
Fifth Avenue Place
#400, 425 – 1 Street SW
Calgary, AB T2P 3L8

Dear Mr. Heggie,

Re: AUC Rule 026

Per Rule 026, Rule Regarding Regulatory Account Procedures Pertaining to the Implementation of the International Financial Reporting Standards, FortisAlberta Inc. is electing per paragraph 2 (2) to adopt this rule on a forecast basis beginning with its 2010 year.

Yours truly,

A handwritten signature in blue ink, appearing to read "Ian Lorimer".

Ian Lorimer
Vice President, Finance
& Chief Financial Officer