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Edmonton AB T5J 3B1
Canada



October 1, 2009

Mr. Fino Tiberi
Executive Director, Regulatory Policy
Alberta Utilities Commission
5th Avenue Place, 4th Floor,
425 – 1st Street, SW
Calgary, AB T2P 3L8

Dear Mr. Tiberi:

**Subject: AUC Rule 026 Clause 2(2)
EPCOR Energy Alberta Inc. and EPCOR Distribution and Transmission Inc.
Statement of Adoption of International Financial Reporting Standards (IFRS)**

The Canadian Accounting Standards Board announced on February 13, 2008 its decision to replace Canadian Generally Accepted Accounting Principles with IFRS for all Publicly Accountable Enterprises for fiscal years beginning on or after January 1, 2011.

In accordance with Clause 2 (2) of AUC Rule 026, this letter confirms that EPCOR Energy Alberta Inc. and EPCOR Distribution and Transmission Inc. will adopt IFRS effective January 1, 2011.

Yours truly,

A handwritten signature in black ink, appearing to read 'Richard Stout', is written over the 'Yours truly,' text.

Richard Stout,
Vice President, Regulatory Affairs
EPCOR Utilities Inc.

PW

