



FortisAlberta Inc.
320 – 17th Avenue SW
Calgary, Alberta T2S 2V1
Telephone: 403-514-4887 (direct)
Fax: 403-514-5887
ian.lorimer@fortisalberta.com

October 27, 2010

David Mitchell, CA
Regulatory Specialist
Rates Division – Edmonton
(780) 422-2073

Dear Mr. Mitchell,

Re: Adoption date for International Financial Reporting Standards (IFRS)

The Canadian Accounting Standards Board's amendment of the Introduction to Part 1 of the CICA Handbook permits a deferral of mandatory adoption of IFRS for interim and annual financial statements relating to annual periods beginning on or after January 1, 2012. FortisAlberta Inc. qualifies for the option to defer mandatory adoption and will avail of the option to defer implementation of IFRS to January 1, 2012 with the requirement to restate 2011 under IFRS. Therefore, the IFRS transition date for FortisAlberta Inc. is January 1, 2011, with 2011 being AUC Rule 026 compliant in order to minimize the differences between IFRS and Regulatory accounting. In addition, transitioning with an effective date of January 1, 2011 eliminates some of the potentially significant costs to maintain and track significant differences in 2011 between IFRS and Regulatory accounting, which AUC Rule 026 affords.

Yours truly,

"Original signed by"

Ian Lorimer
Vic President, Finance
& Chief Financial Officer