



PROVIDING MORE

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October 28, 2010

David Mitchell, CA
Alberta Utilities Commission
10055-106 Street, 10th floor
Edmonton, Alberta T5J 2Y2

**Attention: David Mitchell, Regulatory Specialist
Rates Division – Edmonton**

Dear Mr. Mitchell:

**Re: Alberta Utilities Commission (“AUC”) Rule 26 and Adoption Date for
International Financial Reporting Standards (“IFRS”)**

1. In response to the AUC’s letter of October 14, 2010, EPCOR Energy Alberta Inc. and EPCOR Distribution & Transmission Inc. are planning, subject to final approval by EPCOR’s audit committee, to adopt IFRS effective January 1, 2011.
2. If you have any questions, please contact me at (780) 412-7773.

Sincerely,

[Original signed by]

Don Gerke
Vice President, Regulatory Affairs
EPCOR Utilities Inc.

cc: Pam Chung, Controller, EPCOR Distribution & Transmission Inc.
Pat Bradley, Controller, EPCOR Energy Alberta Inc.