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October 27, 2010

Alberta Utilities Commission  
10th fl HSBC Building  
10055 - 106 Street  
Edmonton, AB T5J 2Y2

**Attention: David Mitchell, Regulatory Specialist**

Dear Sir:

**RE: ALBERTA UTILITIES COMMISSION RULE 026 AND ADOPTION DATE FOR INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)**

In AUC letter dated October 14, 2010, the AUC stated:

*The Commission is aware that the Canadian Accounting Standards Board has recently amended the Introduction to Part 1 of the CICA Handbook as follows:*

*First time adoption of this Part of the Handbook by entities specified in (a)-(c) is mandatory for interim and annual financial statements relating to annual periods beginning on or after **January 1, 2012. (emphasis added).***

*Given this amendment, which effectively permits rate-regulated utilities to defer their IFRS adoption date to January 1, 2012, the Commission requests that each of the parties listed above file a letter with the AUC indicating what their IFRS Adoption date will now be. Parties are asked to send this letter electronically to David.Mitchell@auc.ab.ca **on or before October 29, 2010.***

In accordance with this amendment and as directed by the AUC, ENMAX Corporation confirms its adoption date of IFRS will be January 1, 2012.

Please call the undersigned at (403) 514-2987 if you have any questions.

Sincerely,

*Original signed by*

**Kate Leonard  
Manager  
Regulatory Affairs**