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Canada



June 27, 2007

British Columbia Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Nova Scotia Securities Commission
New Brunswick Securities Commission
Office of the Attorney General, Prince Edward Island
Securities Commission of Newfoundland and Labrador
Registrar of Securities, Government of Yukon
Registrar of Securities, Department of Justice, Government of Northwest Territories
Registrar of Securities, Legal Registries Division, Department of Justice, Government of Nunavut

c/o Ontario Securities Commission

Ontario Securities Commission
20 Queen Street West
Suite 1900, Box 55
Toronto, Ontario M5H 3S8
E-mail: jstevenson@osc.gov.on.ca

Autorité des marchés financiers
800 square Victoria 22
C.P. 246, 22e étage
Montréal, Québec, H4Z 1G3
E-mail: consultation-en-cours@lautorite.gc.ca

Attention: John Stevenson, Secretary

Attention: Anne-Marie Beaudoin, Directrice du
secretariat

Dear Sir/Madam,

RE: Comments on Proposed Repeal and Replacement of Multilateral Instrument and Companion Policy
52-109: Certification of Disclosure in Issuers' Annual and Interim Filings {"MI 52-109"}.

On behalf of EPCOR Utilities Inc, the following are our comments with respect to the proposed changes to MI 52-109. We have restricted our specific comment to question 4 in Notice for Request for Comments dated March 30, 2007 ("Request for Comments").

Allowing only 90 days for a scope limitation in the design of Disclosure Controls and Procedures and Internal Controls over Financial Reporting regarding an acquisition is insufficient. Acquisitions integration may take months to complete, depending on location, size and complexity of operations. The acquisition target may not have been (or part of) a reporting issuer and therefore there may be significant effort required in documenting systems and controls. Accordingly, it is unreasonable and arbitrary to expect certifying officers to be in a

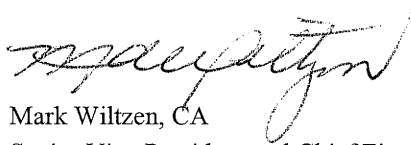
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position to sign a certification relating to such acquisitions within 90 days from the date of acquisition. One year would be a more appropriate exemption period.

Furthermore, we will not repeat what has previously been submitted by other issuers in reply to this Request for Comments, but echo the views that the proposed instrument and companion policy must provide greater clarity and guidance to issuers to ensure consistent and proper interpretation of the instrument, in accordance with the understanding and expectations of the Canadian Securities Administrators.

Yours truly,
EPCOR Utilities Inc.,



Mark Wiltzen, CA
Senior Vice-President and Chief Financial Officer



Cheryl Persson, CMA
Senior Manager, CSOX Sustainment

cc: Don Lowry, President and Chief Executive Officer
Wesley Twiss, Chair, Audit Committee