



April 11, 2008

Mrs. Carla-Marie Hait
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BY EMAIL

Subject: CSA Concept Paper 52-402
Possible changes to securities rules relating to International Financial Reporting Standards

Dear Mrs. Hait and Mrs. Anctil-Bavas:

I am writing on behalf of Research In Motion Limited ("RIM") in response to your request for comments on CSA Concept Paper 52-402, "*Possible changes to securities rules relating to International Financial Reporting Standards*" (the "Concept Paper"). RIM appreciates the opportunity to provide comments on the Concept Paper.

RIM is global leader in the design, manufacture and marketing of innovative wireless solutions for the worldwide mobile communications market. RIM's common shares are traded on the Toronto Stock Exchange (the "TSX") and the Nasdaq Global Select Market ("Nasdaq"), and RIM has a market capitalization of approximately \$65 billion. RIM has continuous reporting obligations in both Canada and the United States. Prior to 2004, RIM prepared its financial statements in accordance with generally accepted accounting principles in Canada ("Canadian GAAP"), with a reconciliation of such financial statements to generally accepted accounting principles in the United States ("U.S. GAAP"). In fiscal 2004, pursuant to a ruling obtained from the CSA, RIM adopted U.S. GAAP as its primary basis of reporting.

We have read the response letter submitted by Canadian National Railway ("CN"), dated April 7, 2008, with respect to the Concept Paper. RIM is in full agreement with the position expressed by CN that Canadian companies that have availed themselves of the choice given to them by the Canadian regulators of filing U.S. GAAP financial statements should be allowed to continue to do so until such time as U.S. domestic companies are required to adopt IFRS.

RIM changed the basis for preparing and reporting its financial information from Canadian GAAP to U.S. GAAP due to a number of considerations, including the fact that a substantial number of RIM's shareholders were, and continue to be, resident in the United States, and the majority of the volume relating to the trading of its common shares occurs on Nasdaq. Further, the majority of RIM's revenues are derived from the United States and the U.S. dollar is RIM's functional and reporting currency. Should IFRS be mandated in Canada prior to its adoption for U.S. domestic filers, RIM believes it would be required to maintain two separate sets of financial statements to satisfy its reporting requirements as defined in the Concept Paper and to meet the needs and demands of its U.S. investor base. The cost and burden of maintaining two separate sets of financial statements would be onerous and RIM believes that reporting under two sets of accounting rules could lead to confusion among the investment community in RIM's primary trading market.

If you would like to discuss our comments, please feel free to contact me at (519)-888-7465.

Yours truly,



Brian Bidulka
Chief Accounting Officer
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