



SNC • LAVALIN

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Sylvie Anctil-Bavas
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Carla-Marie Hait
Chief Accountant, Corporate Finance
British Columbia Securities Commission

To the attention of the CSA members

**RE: POSSIBLE CHANGES TO SECURITIES RULES RELATING TO
INTERNATIONAL FINANCIAL REPORTING STANDARDS
(CSA CONCEPT PAPER 52-402)**

Dear CSA members:

SNC-Lavalin Group Inc. ("SNC-Lavalin"), a Canadian-based company, is one of the leading groups of engineering and construction companies in the world, a global leader in the ownership and management of infrastructure and a key player in facilities and operations management. We have a network of offices across Canada and in 35 other countries, and are currently active on projects in some 100 countries. We have read the CSA Concept Paper 52-402 with great interest and are pleased to have the opportunity to comment on the possible change to securities rules regarding the use of IFRS by domestic issuers before January 1, 2011.

We support the objective of the CSA to allow a domestic issuer to adopt IFRS-IASB for a financial year beginning on or after January 1, 2009. We do not have additional factors, not discussed in the CSA Concept Paper 52-402, to consider in deciding whether to allow a domestic issuer to adopt IFRS-IASB before 2011.

Please contact me may you have any questions.

Yours truly,

Gilles Laramée, FCA
Executive Vice-President and Chief Financial Officer