



April 11, 2008

Mrs. Carla-Marie Hait
Chief Accountant, Corporate Finance
British Columbia Securities Commission
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Mrs. Sylvie Anctil-Bavas
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Autorité des marchés financiers
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Subject: CSA Concept Paper 52-402
Possible changes to securities rules relating to International Financial Reporting Standards

Dear Mrs. Hait and Mrs. Anctil-Bavas:

We have read the attached response letter dated April 7, 2008, and submitted by Canadian National Railway ("CN") with respect to CSA Concept Paper 52-402, "Possible changes to securities rules relating to International Financial Reporting Standards." We are in full agreement with the responses and the examples discussed in that letter. In particular, we strongly feel that Canadian companies that have prevailed themselves of the choice given to them by the Canadian regulators of filing US GAAP financial statements should be allowed to continue to do so until such time as U.S. domestic companies are required to adopt IFRS.

We thought that it would be more efficient and convenient for you by expressing our response in this manner and we trust that you will consider our comments in the final version.

Yours truly,

A handwritten signature in black ink, appearing to read 'Scott Milligan', written over a white background.

Scott Milligan
Sr. Vice President & C.F.O.

cc: Fred Snell, Chief Accountant, Alberta Securities Commission
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