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John Stevenson, Secretary  
Ontario Securities Commission  
20 Queen Street West  
Suite 1900, Box 55  
Toronto, Ontario M5H 3S8

Dear Mr. Stevenson,

We are writing this letter to register our strong objection to the proposed timeline for implementation of NI 52-109.

Given the unpredictable history of the development of this instrument, there is significant risk in committing resources to meeting draft requirements before they are finalized. We are aware of a number of instances where firms that took an aggressive approach to meeting draft requirements found their efforts were either not required or had been misdirected due to unexpected changes in the next version of regulation.

If past experience is any indication, with the 60-day comment period for the current draft ending on June 17, 2008 it is reasonable to expect that the earliest release date for the next version will be late in Q3, 2008. This places all reporting issuers in the difficult position of deciding whether to deploy scarce resources to an initiative with uncertain outcomes in order to meet the proposed year-end deadline.

This problem can be resolved by specifying that the final version of the instrument only becomes effective for 2009 reporting. We urge you to announce this revision to the current draft immediately rather than waiting for the full review process to run its course. This will allow all reporting issuers to await the final release of NI 52-109, and then commit resources to a known set of requirements in a rational and cost effective manner that will best serve the interests of shareholders and regulators.

Yours truly,



Martti Solin

CC- Ed Nickel