

Good Morning,
Please distribute our comments to the Alberta Securities Commission

I am writing on behalf of Pembina Pipeline Corporation to express our concerns over the timing of the new proposed requirements under PROPOSED REPEAL AND REPLACEMENT OF MULTILATERAL INSTRUMENT 52-109 CERTIFICATION OF DISCLOSURE IN ISSUERS' ANNUAL AND INTERIM FILINGS. We have read the full document and we are in agreement with the new requirements except for the timing and effective date of Dec. 15, 2008. Given the various changes in the Accounting world including requirements to prepare and begin implementation of the transition into International Financial Reporting Standards (IFRS) and the fact that most companies are stretched for resources with competing priorities, we recommend that the requirements be effective in 2009 so that it provides time for issuers to address the requirements effectively and efficiently.

Regards

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