

Canfor Corporation



and subsidiaries

May 28, 2008

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorite des marches financiers
Nova Scotia Securities Commission
New Brunswick Securities Commission
Office of the Attorney General, Prince Edward Island
Securities Commission of Newfoundland and Labrador
Registrar of Securities, Government of Yukon
Registrar of Securities, Department of Justice, Government of the Northwest Territories
Registrar of Securities, Legal Registries Division, Department of Justice, Government
Of Nunavut

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JUN - 3 2008

Ontario Securities Commission
SECRETARY'S OFFICE

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

Me Anne-Marie Beaudoin
Corporate Secretary
Autorite des marches financiers
800, square Victoria, 22e etage
C.P. 246, tour de la Bourse
Montreal, Quebec H4Z 1G3

Dear Sirs/Mesdames:

Re: Proposed Repeal and Replacement of Multilateral Instrument 52-109

We wish to comment on the Proposed Repeal and Replacement of Multilateral Instrument 52-109 "Certification of Disclosure in Issuers' Annual and Interim Filings." As a company we have been compliant with Current Materials since 2004, and will make every effort to remain fully compliant in the future. Part of this ongoing process includes examining each new set of proposals issued, and, where applicable, withdrawn. It does not and cannot, however, include compliance with proposals prior to adoption.

The latest proposals include a new requirement to evaluate the operating effectiveness of Internal Control over Financial Reporting, and the effective date of these proposals if adopted would be for fiscal years ending after December 15, 2008. With the comment period expiring on June 17, 2008, the actual adoption date would presumably be in August at the earliest.

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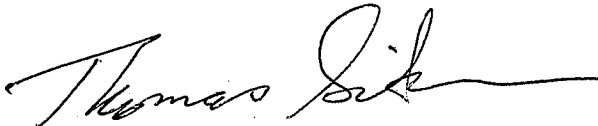
This would then give a maximum of four months to perform the task required to staff, plan, test, remediate and retest (if necessary), prior to certification.

For a company the size of Canfor (2007 sales - \$3.3 billion) compliance with the proposals will be a major, expensive undertaking in any timeframe, but the one being proposed would make it particularly difficult. A longer period would permit a more comprehensive planned approach, with more efficient use of available resources. Staffing-up now in a hurried fashion based only on proposals is not reasonable. Regardless of when proposals were introduced, or how long they have been available for comment, we do not see how regulatory bodies can reasonably expect companies to commence work necessary to comply with possible requirements until such time as those proposals are adopted.

This being the case, we respectfully request that the effective date of the proposals, if adopted, be for fiscal years ending after June 30, 2009.

Yours sincerely,

CANFOR CORPORATION

A handwritten signature in black ink, appearing to read "Thomas Sitar", with a long horizontal flourish extending to the right.

Thomas Sitar
Vice-President Finance and Chief Financial Officer