

June 16, 2008

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

**Proposed Repeal and Replacement of Multilateral Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings**

Dear Mr. Stevenson,

Ernst & Young LLP strongly support the issuance of the Canadian Securities Administrators' (the "CSA") proposed repeal and replacement of Multilateral Instrument 52-109 certification of disclosure in issuers' annual and interim filings (collectively the "Proposed Materials") regarding management's certification on Disclosure Controls and Procedures ("DC&P") and Internal Controls over Financial Reporting ("ICFR"), which will promote both quality and consistency of practice among companies and believe that it can assist companies of all sizes in conducting efficient and effective interim and annual certifications.

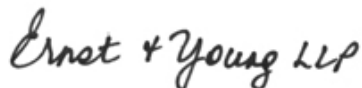
We believe the Proposed Materials articulates the principles and objectives for management's assessment, and gives considerable flexibility to management in determining the detailed manner in which the assessment may be conducted consistent with those principles and objectives.

We also continue to support the CSA's goal of reducing unnecessary costs and work associated with the interim and annual certifications, while providing the same benefits and protections to investors. We believe the Proposed Materials will help companies achieve these goals.

We appreciate the opportunity to comment on the Proposed Materials. Should you have any questions, or wish to discuss our comments further, we would be pleased to discuss them with the CSA or its staff at your convenience.

Should you have any questions, please do not hesitate to contact Massimo Marinelli at 416-943-3922 or Ashraf Zineldin at 416-943-2306.

Yours sincerely,



Chartered Accountants  
Licensed Public Accountants