

June 16, 2008

John Stevenson, Secretary  
Ontario Securities Commission  
20 Queen Street West  
Suite 1900, Box 55  
Toronto, ON M5H 3S8  
Email: [jstevenson@osc.gov.on.ca](mailto:jstevenson@osc.gov.on.ca)

Dear Mr. Stevenson:

In connection with your April 18, 2008 request for comments on the *Proposed Repeal and Replacement of MI 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings*, I outline below, on behalf of Aecon Group Inc., our major concerns and comments regarding the aforementioned proposed Instrument:

- **Effective Date of the Proposed Instrument** – We object to the proposed effective date of December 15, 2008. This deadline does not provide sufficient time for us to effectively and efficiently plan and perform the testing of controls and the remediation of any issues that may be identified. The timeline from the end date of the comment period (June 17) to the proposed effective date (December 15) provides only 180 days to become compliant. Aecon has over 30 operating business units across Canada as well as some international locations.

We therefore respectfully request that the effective date of the proposed instrument, if adopted, be changed to a date in 2009.

- **Other Revisions to the March 2007 Proposed Materials** – We agree and support the other changes to the proposed materials issued for comments by the CSA in March 2007 as now reflected in the April 18, 2008 proposed materials, particularly with respect to changing the requirement for excluding the controls, policies and procedures of newly acquired business in the scope of the design of DC&P and ICFR from 90-day period to 365-day period. We also support all the other changes made on the technical aspects of the proposed instrument and its companion policy.

We appreciate the opportunity to express our views on this new proposed instrument and welcome further discussion at any time.

Yours truly,



for

Robert W. McColm  
Director of Internal Audit and Advisory Services  
Aecon Group, Inc.