



FORTE BUSINESS SOLUTIONS LTD.

December 23rd 2008

Direct Energy Regulated Services
111 – 5th Avenue SW, 1000
Calgary, Alberta
T2P 3Y6

Gary Newcombe:

Please accept this letter as a confirmation that I have reviewed the Rates to be filed by DERS for the month of January 2009. My concurrence with the calculated Rates is limited to the Energy Charge component only; and based on a review of the calculations I would concur that they have been determined in accordance with the Energy Price Setting Plan (EPSP) for 2006 to 2011.

I would also confirm that the calculations for the Alternative Financial Arrangements and the New RRO, based on procurement of products at or better than Target Prices, are correct and for the New RRO, that these prices represent forward prices during the November 17th to December 22nd time period for 7X24 and 7X16 products.

Thanks



Sheldon Fulton
President