



FORTE BUSINESS SOLUTIONS LTD.

April 24th, 2009

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 May 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 March 17th to April 22rd time period for 7X24 and 7X16 products. A comparison of the actual 45 day period procurement to the NGX RRO posted indices weighted by flat and peak volumes has a variance of less than 1% in the favour of the procured hedges.

Thanks



Sheldon Fulton
President