



**EDISON ELECTRIC
INSTITUTE**

EDWARD H. COMER
Vice President & General Counsel

January 30, 2009

Ms. Elizabeth M. Murphy
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-1090

Reference: File Number S7-27-08 - IFRS Roadmap

The Edison Electric Institute ("EEI") is the association of U.S. shareholder-owned electric companies. Our members provide service to 95 percent of the ultimate customers in the shareholder-owned segment of the industry and represent approximately 70 percent of the U.S. electric power industry. Because most of our members are U.S.-domiciled registrants that currently prepare financial statements in accordance with GAAP, the adoption of International Financial Reporting Standards (IFRS) would have a significant impact on our members.

EEI appreciates the opportunity to submit comments on the SEC's proposed IFRS roadmap (the "roadmap") for your consideration. For the reasons noted below, we respectfully request that the comment period be extended through April 30, 2009.

Most EEI members are calendar year registrants with annual reporting requirements during the same time period for which comments are due. Furthermore, our industry is capital intensive, and events of the last several months (including economic conditions in general and conditions in the credit markets specifically) have required significant attention on our part.

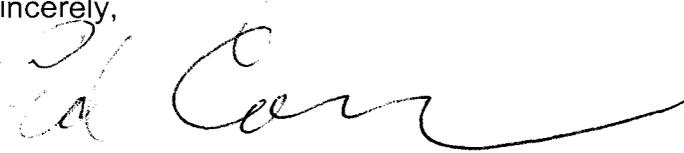
Given these events and the timing of the current comment period, we are requesting an extension to the comment period through April 30, 2009. The roadmap documents the most important initiative in the financial reporting world today, and its impact will be far-reaching; not only will it affect accounting and reporting, but it will also affect key business decisions. An extension of the comment period would allow us to perform a more complete analysis of the issues and

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provide a more meaningful response that fully documents and explains any concerns or recommendations that we have in relation to the proposed roadmap.

Thank you for your consideration of our request.

Sincerely,

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

Edward H. Comer