ENCANA™

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May 1, 2006

Securities and Exchange Commission
100 F Street, NE
Washington DC 20549-1090
USA

Attention: Nancy M. Morris, Secretary

Ladies and Gentlemen:

Re: 2006 Roundtable on Second-Year Experiences with Internal Control Reporting and Auditing Provisions

We write in connection with the Commission's request for public comment on experiences with the implementation of internal control reporting and auditing provisions.

EnCana Corporation is a major Canadian oil and gas company that has an enterprise value of approximately US$50 billion and is listed on the New York Stock Exchange and the Toronto Stock Exchange. As a foreign private issuer, EnCana has not yet been required to comply with the Commission's internal control reporting and auditing provisions adopted pursuant to the Sarbanes-Oxley Act of 2002. Nevertheless, EnCana has expended a significant amount of time, effort and expense preparing for its compliance with those requirements. Indeed, in conjunction with its external auditors, EnCana completed a dry run of its compliance obligations in connection with its fiscal year ended December 31, 2005.

As a result of these efforts, EnCana is in a strong position to provide our views on ways in which the internal control reporting and auditing provisions could be improved:

1. Eliminate the requirement of external auditors to attest to management's conclusions about the effectiveness of internal controls.

   The external audit of management's conclusions about the effectiveness of the Company's internal controls is an expensive process and will likely increase a Company's compliance costs by 50 to 100% of the normal financial statement audit costs. We do not see any significant value added for this increased cost. This is confirmed by a recent statement by the Canadian securities regulatory authorities.

   As a cross-listed Canadian company, EnCana is subject to both Canadian and U.S. securities laws and regulations. Canadian corporate governance rules are very similar to those of the United States, including the requirement for a company's management to annually evaluate the company's internal controls. However, the Canadian authorities recently determined that a company's external auditors will not be required to attest to management's evaluation of those internal controls. Therefore, the continued SEC requirement for EnCana's external auditors to audit our management's conclusions about the effectiveness of our internal controls will result in additional time, effort and expense that would not be required by our home jurisdiction corporate governance rules.

2. Allow "rotational testing" of controls.

   We believe that limited benefit is gained from being required to annually test all low and medium risk controls. Therefore, we submit that medium and low risk controls that have not demonstrated any exceptions, after repeated testing, should only be required to be tested pe riodically, perhaps every three years. Significant time, effort and expense could be saved by reducing the number of controls required to be tested annually, and such savings could be achieved without materially reducing the reliability of the testing.

3. Allow external auditor reliance on process owner testing for low-risk controls.

   By definition, low-risk controls are inherently low risk. Therefore, there is limited risk associated with explicitly permitting external auditors to rely upon an issuer's own testing of low-risk controls. Significant time, effort and expense could be saved by reducing the number of low-risk controls required to be tested by the auditors annually, and such savings could be achieved without materially reducing the reliability of the testing.

4. Change required auditor attestation date from an "as of" date to a "for the period ending" date.

   The current requirement that testing validates controls in place at the relevant balance date greatly complicates the scheduling of testing (forcing work at several times during the year). We believe that a more effective approach would be to simply require that for each certification year, controls have been evaluated and tested at some time during the course of the year. An annual controls validation that is not tied to the end of the financial year will allow companies to minimize disruption to operations and enable more efficient planning and execution of controls testing.

Please contact the undersigned if you have any questions about the contents of this letter.

Yours very truly,

Brian C. Ferguson
Executive Vice-President & Chief Financial Officer

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