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BALLARD

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2009 OCT -6 AM 6:55

Ballard Power Systems Inc.
9000 Glenlyon Parkway
Burnaby BC
Canada V5J 5J9
Telephone 604.454.0900
Facsimile 604.412.4700

CERTIFIED MAIL

Return Receipt Requested

Receipt No: 7004 1350 0005 3841 0153

September 29, 2009

To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513, U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Top Hat Plan Exemption for the deferred share unit for executive officers component of the
Ballard Power Systems Inc. Consolidated Share Distribution Plan

This letter constitutes a filing under 20 C.F.R. § 2520.104-23 on behalf of Ballard Power Systems Inc. and its U.S. subsidiary, Ballard Power Corporation, Two Industrial Avenue, Lowell, MA 01851 (EIN: 95-4392311) (collectively the "Company"). Effective June 2, 2009, Ballard Power Systems Inc. established and now maintains the Deferred Share Units for Executive Officers component of the Ballard Power Systems Inc. Consolidated Share Distribution Plan (the "DSU Plan") for the purpose of providing deferred compensation to a select group of management or highly compensated employees of the Company. Currently, the DSU Plan has 1 employee participant. Under the terms of the DSU Plan, additional executive officers may become covered under the Plan. Furthermore, the DSU Plan may be amended by Ballard Power Systems Inc. from time to time. This filing is intended also to cover the DSU Plan as it may subsequently be amended (or its coverage expanded) from time to time in the future.

If you require any additional information, please contact me.

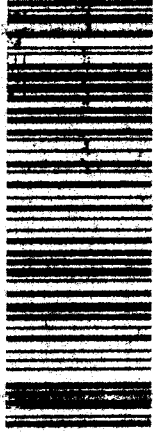
Very truly yours,



Kerry Hillier
Manager, Legal
Ballard Power Systems, Inc.
9000 Glenlyon Parkway
Burnaby, BC, V5J 5J8
Canada

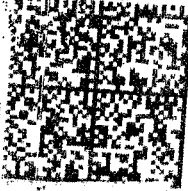
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Top Hat Plan Exemptior.

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