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September 29, 1999

Gentlemen:

I acknowledge receipt of the Annual Information Form (the "AIF") for **Spar Aerospace Limited** dated for **February 18, 1999**, for filing in Nova Scotia in accordance with National Policy No. 47.

Yours very truly,

"Kevin Redden"

J. William Slattery, C.A.
Deputy Director, Corporate Finance
per Kevin Redden
Staff Accountant