



**British Columbia
Securities Commission**

Corporate Finance
SEDAR Electronic Correspondence

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April 10, 2002

Project #417062

Stikeman Elliott
Barristers & Solicitors

Dear. Mr. Swan:

**COOLBRANDS INTERNATIONAL INC. (the "Issuer")
REVISED INITIAL ANNUAL INFORMATION FORM**

Please be advised that the Issuer's revised initial annual information form dated January 16, 2002 filed in compliance with National Instrument 44-101 has been accepted for filing.

Yours truly,

Marcine Renner

Marcine Renner
Manager