

**IN THE MATTER OF NATIONAL POLICY 43-201
MUTUAL RELIANCE REVIEW SYSTEM FOR
PROSPECTUSES AND ANNUAL INFORMATION FORMS**

AND

**IN THE MATTER OF
BIRCH MOUNTAIN RESOURCES LTD.**

DECISION DOCUMENT

This final mutual reliance review system decision document evidences that final receipts of the regulators in each of Alberta, British Columbia, Saskatchewan, Manitoba and Ontario have been issued for a Short Form Prospectus of the above issuer dated November 28, 2006.

DATED at Calgary, Alberta this November 30, 2006

"Agnes Lau"

Agnes Lau
Associate Director, Corporate Finance

SEDAR Project # 01018777