



**British Columbia
Securities Commission**

Corporate Finance
SEDAR Electronic Correspondence

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IN THE MATTER OF THE SECURITIES ACT
R.S.B.C. 1996, c. 418

AND

IN THE MATTER OF

***FOREST & MARINE FINANCIAL LIMITED PARTNERSHIP
FOREST & MARINE INVESTMENTS LTD.
FOREST & MARINE INVESTMENT TRUST***

Receipt for the final prospectus dated May 29, 2007, is hereby issued under Section 65 of the Securities Act.

DATED at Vancouver, British Columbia on May 29, 2007.

Manuele Albrino

Manuele Albrino, C.A.
Senior Securities Analyst
Corporate Finance

SEDAR Project No.: 1095318
1095312
1095315