



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

PO Box 55, Suite 800
20 Queen Street West
Toronto ON M5H 3S8

CP 55, Bureau 800
20 rue Queen ouest
Toronto ON M5H 3S8

**IN THE MATTER OF THE SECURITIES ACT
R.S.O. 1990, CHAPTER S.5, AS AMENDED**

AND

IN THE MATTER OF

Moneysworth & Best Shoe Care Inc.

Receipt for (Final) prospectus dated **August 31, 1999** relating to the securities of the above Issuer(s) is hereby issued pursuant to subsection 1 of section 61 of the Act.

DATED at Toronto this **13th** day of **September, 1999**.

"Margo Paul"

Margo Paul
Manager, Corporate Finance

Attention: Lynne Rudan

Project #187438