

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

AND

IN THE MATTER OF

Red-Tail Infotech Inc.
(Formerly Sparling Capital Corporation)

DECISION DOCUMENT

This final mutual reliance review system decision document evidences that final receipts of the regulators in each of Alberta and British Columbia have been issued for a Prospectus of the above issuer dated February 14, 2001.

DATED at Edmonton, Alberta this February 16, 2001

"Agnes Lau"

Agnes Lau, C.A.

Deputy Director, Capital Markets

SEDAR Project #321860