

ALBERTA SECURITIES ACT

Receipt for the Filing
of a Prospectus
under the Mutual Reliance Review System

This final mutual reliance review system decision document confirms that final receipts of Alberta and Saskatchewan have been issued.

Dated: May 17, 2000

On behalf of: **First Step Incorporated**

SEDAR Project #235446

Document #: 2195340

DATED in Edmonton, Alberta on May 18, 2000.

Note: Your attention is directed to the Provisions of Section 97 of the Securities Act.

AL/GO/im

Alberta Securities Commission

Per: "Agnes Lau"
Deputy Director, Capital Markets

Original