

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

AND

IN THE MATTER OF

First Step Incorporated

DECISION DOCUMENT

This mutual reliance review system decision document evidences that receipts or notices of acceptance of filing of the regulators in each of Alberta and Saskatchewan have been issued for an amendment dated September 14, 2000 to the Prospectus of the above issuer dated May 17, 2000.

DATED at Calgary, Alberta this September 18, 2000

"Kenneth Parker"

Kenneth Parker, C.A.

Director, Capital Markets

SEDAR Project #235446