



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

AND

IN THE MATTER OF

CLARKE INC.

DECISION DOCUMENT

This final mutual reliance review system decision document evidences that final receipts for the regulators in each of **British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia, New Brunswick, Prince Edward Island, Newfoundland and Labrador, Northwest Territories, Yukon and Nunavut** have been issued for a (final) short form prospectus of the above issuer dated **November 17, 2006**.

DATED at Halifax, this **17th** day of **November, 2006**.

"J. William Slattery"

J. William Slattery, C.A.
Deputy Director, Corporate Finance

Project # **1011422**