



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

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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

Gulf & Pacific Equities Corp.

DECISION DOCUMENT

This final mutual reliance review system decision document evidences that final receipts of the regulators in each of **British Columbia, Alberta, Saskatchewan, Manitoba and Ontario**, have been issued for a **final prospectus** of the above issuer(s) dated **August 18, 2000**.

DATED at Toronto this 18th day of August, 2000.

"Margo Paul"

MARGO PAUL
Manager, Corporate Finance Branch

SEDAR Project #:276935