

Saskatchewan



**Saskatchewan
Securities
Commission**

800 - 1920 Broad Street
Regina, Canada
S4P 3V7
(306) 787-5645
(306) 787-5899 Telefax

RECEIPT FOR FINAL SECURITIES OFFERING DOCUMENT

Megawheels.com Inc.

Receipt is hereby acknowledged of a final Prospectus -Mutual Reliance Review System- dated February 10, 2000 of the above Issuer(s), for the sale of Common Shares Issuable Upon Exercise of Previously Issued Special Warrants.

Issued at Regina, Saskatchewan on February 11, 2000.

“Ian McIntosh”

(Deputy) Director
Saskatchewan Securities Commission

To: McCarthy Tetrault
Attention: Annie Tetrault
Project# 226828