



**British Columbia
Securities Commission**

Corporate Finance
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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

First Tower Enterprises Inc.

DECISION DOCUMENT

This preliminary mutual reliance review system decision document evidences that preliminary receipts of the regulators in each of British Columbia, Alberta and Ontario have been issued for a preliminary prospectus of the above issuer dated December 3, 2001.

DATED at Vancouver, British Columbia on December 7, 2001.

Marcine Renner

Marcine Renner
Manager
Corporate Finance Branch

Note:

The issuance of this decision document is not to be construed as meaning that the adequacy of the preliminary materials has been established. The materials are being reviewed and initial comments will be furnished to you as soon as possible.

SEDAR Project No.: 408488