



P.O. Box 458
Halifax, Nova Scotia
B3J 2P8

Telephone: (902) 424-7768

Facsimile: (902) 424-4625
SEDAR Electronic Correspondence

**IN THE MATTER OF THE SECURITIES ACT
R.S.N.S. 1989, CHAPTER 418, AS AMENDED**

AND

IN THE MATTER OF

B2B Trust

Receipt for an Preliminary Prospectus dated **January 10, 2001** relating to the securities of the above Issuer is hereby issued pursuant to section 60 of the Act.

DATED at Halifax, this 11th day of January, 2001.

"Donna Gouthro"

J. William Slattery, C.A.
Deputy Director, Corporate Finance
per Donna Gouthro
Corporate Finance Officer (Analyst)

NOTE: The issuance of this receipt is not construed as meaning that the adequacy of the Preliminary Prospectus and supporting material has been established. These are being reviewed by the Commission staff and initial comments will be furnished to you by letter as soon as practicable.

Project #**324895**