

March 30, 2005

Our File No. 05.0545

VIA SEDAR
HARD COPY ON FILE

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Securities Commission of Newfoundland and Labrador
New Brunswick Securities Commission
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Autorité des marchés financiers
Saskatchewan Financial Services Commission
Northwest Territories, Securities Registry
Registrar of Securities, Yukon
Government of Nunavut, Securities Registry

Dear Sirs/Mesdames:

Re: Menu Foods Income Fund (the “Fund”)
Annual Information Form dated March 29, 2005 (the “AIF”)

On behalf of the Fund, please be advised that the Fund will be relying on the AIF filed pursuant to National Instrument 51-102 under SEDAR project number 755906 as the AIF under National Instrument 44-101.

Thank you in advance for your assistance in this matter. Should you require further information, please do not hesitate to call me at (416) 597-6251.

Yours truly,

GOODMANS LLP

Per: “*Linda Pavao*”

Linda M. Pavao
Securities Law Clerk

COPY: Meredith Roth