



**British Columbia
Securities Commission**

SEDAR Electronic Correspondence

P. O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia
V7Y 1L2 CANADA
Telephone: (604) 899-6500
Fax: (604) 899-6506
(BC only) 1-800-373-6393

**IN THE MATTER OF NATIONAL POLICY 43-201
MUTUAL RELIANCE REVIEW SYSTEM FOR
PROSPECTUSES**

AND

**IN THE MATTER OF
*COASTAL CONTACTS INC.***

DECISION DOCUMENT

This preliminary mutual reliance review system decision document evidences that preliminary receipts of the regulators in each of **British Columbia, Alberta, Manitoba, Ontario and Quebec** have been issued for a preliminary short form prospectus of the above issuer dated March 10, 2006.

DATED at Vancouver, British Columbia on March 13, 2006.

Allan Lim

Allan Lim, CA
Manager
Corporate Finance

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.: 900896

g:\corpin\sah\900896
Preliminary