



**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 ANNUAL INFORMATION FORMS**

AND

**IN THE MATTER OF
*TWENTY-SEVEN CAPITAL CORP.***

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 August 27, 2004.

DATED at Vancouver, British Columbia on August 27, 2004.

Andrew S. Richardson

Andrew S. Richardson, C.A.
Deputy Director
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.: 683914

g:\corpfin\sc\ASR\683914P
Preliminary