



**British Columbia
Securities Commission**

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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
*MULLIGAN CAPITAL CORP.***

DECISION DOCUMENT

This final mutual reliance review system decision document evidences that final receipts of the regulators in each of **British Columbia and Alberta** have been issued for a **prospectus** of the above issuer dated May 18, 2006.

DATED at Vancouver, British Columbia on May 18, 2006.

Allan Lim

Allan Lim, B.Comm., CA
Manager
Corporate Finance Branch

SEDAR Project No.: 922775