

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

AND

**IN THE MATTER OF
WIN ENERGY CORPORATION**

DECISION DOCUMENT

This mutual reliance review system decision document evidences that receipts or notices of acceptance of filing of the regulators in each of Alberta, British Columbia, Saskatchewan, Manitoba, Ontario, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador have been issued for an Amended and Restated preliminary Long Form Prospectus dated May 29, 2006 to the preliminary Long Form Prospectus of the above issuer dated May 10, 2006.

DATED at Calgary, Alberta this May 29, 2006

"Mavis Legg"

Mavis Legg
Manager, Corporate Finance

SEDAR Project # 00936372