



**British Columbia
Securities Commission**

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

AND

**IN THE MATTER OF
*TORO RESOURCES CORP.***

DECISION DOCUMENT

This preliminary mutual reliance review system decision document evidences that preliminary receipts of the regulators in each of **British Columbia and Alberta** have been issued for a preliminary prospectus of the above issuer dated May 17, 2006.

DATED at Vancouver, British Columbia on May 18, 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.: 942306

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