



**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

GOLD KEY CAPITAL CORP.

DECISION DOCUMENT

This mutual reliance review system decision document evidences that receipts of acceptance of filing of the regulators in each of **British Columbia and Alberta** have been issued for **the amended and restated CPC prospectus** of the above issuer dated February 23, 2007.

DATED at Vancouver, British Columbia on February 27, 2007.

Manuele Albrino

Manuele Albrino, CA
Senior Securities Analyst
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