



**British Columbia
Securities Commission**

Corporate Finance
SEDAR Electronic Correspondence

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RECEIPT

Naina Capital Corp.

This is the receipt of the **British Columbia Securities Commission** for the **CPC Prospectus** of the above Issuer dated **December 11, 2009** (the prospectus).

December 15, 2009

Michael L. Moretto

Michael L. Moretto, CA
Manager, Corporate Finance

SEDAR Project Number: 1488247