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Reg #
Edward Kuo
Tel. (613) 957-9844

October 18, 2004

Dear Madam:

Re: Pension Plan for

This is in reply to the letter from Miyuki Narita dated March 30, 2004, requesting our approval of the actuary's recommendation for employer contributions to the above-noted registered pension plan.

We approve the recommendation contained in the actuarial valuation report effective January 1, 2004. Contributions employers make to the plan that are in accordance with the actuary's recommendation will be eligible contributions according to subsection 147.2(2) of the *Income Tax Act*, provided all other requirements of that subsection are satisfied and the approval has not been cancelled.

Yours truly,

for Director General

cc: Miyuki Narita
Westcoast Actuaries Inc.
Suite 113
3855 Henning Drive
Burnaby BC V5C 6N3