

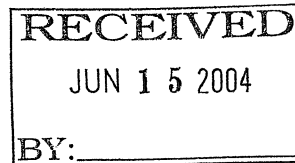


Your file / Votre référence

Our file / Notre référence

Reg.
Frank Brock
Tel. (613) 445-8630

June 8, 2004



Dear _____

Re: _____ Pension Plan for _____

We are pleased to inform you that, effective January 1, 2004, we have accepted the above-noted employees' pension plan you submitted under specimen plan number EPP 568-P for registration under section 147.1 of the *Income Tax Act*.

We have assigned the registration number _____ to the above-noted employees' pension plan. Please ensure that everyone who communicates with the Department about this plan uses this registration number.

A trustee of each trust governed by a registered pension fund or plan must file, without notice or demand, a T3P return for each taxation year in which the trust continues to exist. For more information, see Information Circular 78-14R2. You can get copies of the return and the Information Circular at any taxation services office.

We are reviewing your request for approval of payments to the plan to fund the cost of current and past service benefits. We will notify you when we have completed our review. However, if there is more than one employer participating in the plan, we require a schedule outlining how the requested payments will be divided among these employers.

Please submit promptly to us for approval all amendments or revisions to this plan and information about any change in funding media. The authorized form for submitting amendments is the Form T920, copies of which can be obtained at your taxation services office. Do not use this form for filing corrections to a previously submitted amendment.

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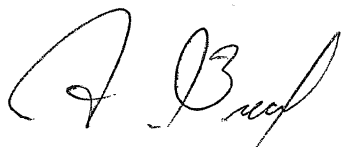
Any changes to the terms of the plan text, permitted variables must be submitted by Westcoast Actuaries Inc. as an amendment to the approved specimen plan. The employer must submit an amending form T920, Application for Acceptance of an Amendment to a Registered Pension Plan, when amendments are made to the specimen plan that affects this pension plan.

Other amendments such as: a name change of the sponsoring employer or that of the plan, the replacement of an individual trustee, a change in optional variables as approved under the specimen plan or, a request to terminate the plan's registration, may be submitted under separate cover as an amendment to the registered pension plan, with a T920 Form.

As indicated in the Specimen Plan Certification Section of the T510 Form, should the above pension plan no longer conform to the specimen plan(s) as approved, the plan will become a customized pension plan and a complete plan text and/or funding vehicle must be submitted in order to maintain the plan's registration. For more information regarding the submission of amendments, please consult our Newsletter No. 95-6R, Specimen Pension Plans - Speeding up the process. To obtain a copy of this newsletter, please write to the address indicated below or call (613) 954-0419.

We wish to remind you that, subsection 8409(1) of the Income Tax Act requires the administrator of every registered pension plan to file Form T244, the Annual Information Return within 180 days of the plan's year end. Copies of this form may be obtained at any taxation services office. If you are filing a joint return, you must do so by the deadline specified in your particular Provincial Benefits Act.

Yours truly,



for Director General

c.c. Miyuki Narita, Westcoast Actuaries Inc.