

TREASURY DIRECTION

Instructions

All Treasury Orders must be on corporate letterhead and have the following information contained therein:

- The number and class of securities to be issued.
- Statement that the securities are fully paid and non-assessible and that the issuance of these securities is not in violation of any applicable laws or regulations, including applicable securities laws and regulations, and exchange regulations..
- Signed by the appropriate number of officers or directors of the company as stated in the corporate by-laws. (The signators must also be on the Certificate of Incumbency that is on file at Equity.)
- Full name and address of the registrant.
- Legends clearly stating any resale restrictions.

Equity Transfer will certify the number of securities issued and outstanding after issuance as required by Exchange rules.

Note: All Treasury Directions are delivered to registrants within the Greater Toronto Area by courier or outside of the GTA by FedEx. Please advise us if you wish the securities to be delivered by registered mail, first class insured or by other means.

**(COMPANY NAME
AND ADDRESS)**

TREASURY DIRECTION

To: Equity Transfer Services Inc.

You are hereby authorized and directed to issue a certificate(s) for fully paid (Class of Shares) shares of the capital stock of (COMPANY NAME) to the following parties for the number of shares set opposite their name thereunder.

We certify that these shares have been validly allotted to the party named, that the company has received full consideration therefore, and that they are, therefore, fully paid and non-assessable. We further certify that the issuance of these securities is not in violation of any applicable laws or regulations, including applicable securities laws and regulations, and exchange regulations.

Name	Address	Delivery Address & Method	No. of Shares
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DATED this _____ day of _____, 2005.

(COMPANY NAME)

Per: _____
Authorized Signing Officer
(Print Name)

Per _____
Authorized Signing Officer
(Print Name)