

Ministère des Finances Canada

Ottawa, Canada K1A 0G5



TO WHOM IT MAY CONCERN:

I, Mark Jewett, Assistant Deputy Minister and Counsel to the Department of Finance, hereby declare under oath that the following coins were issued under the authority of the Government of Canada for circulation in Canada pursuant to s.5.1 of the Royal Canadian Mint Act, 1985 R.S., c. R-8, as amended:

| \$50 | .9999 Au | Maple Leaf Reverse Design |
|------|----------|---------------------------|
| \$50 | .9995 Pt | Maple Leaf Reverse Design |
| \$20 | .9999 Au | Maple Leaf Reverse Design |
| \$20 | .9995 Pt | Maple Leaf Reverse Design |
| \$10 | .9999 Au | Maple Leaf Reverse Design |
| \$10 | .9995 Pt | Maple Leaf Reverse Design |
| \$5 | .9999 Au | Maple Leaf Reverse Design |
| \$5 | .9995 Pt | Maple Leaf Reverse Design |
| \$5 | .9999 Ag | Maple Leaf Reverse Design |
| \$2 | .9995 Pt | Maple Leaf Reverse Design |
| \$1 | .9995 Pt | Maple Leaf Reverse Design |
| \$1 | .9999 Au | Maple Leaf Reverse Design |

The above-referenced coins are current and legal tender and may be used as a means of payment in accordance with the provisions of the *Currency Act*, 1985 R.S., c. C-52, as amended.

No tax under Part IX of Schedule VI to the *Excise Tax Act*, 1985 R.S., c. E-15, as amended, is payable on the sale of the above-referenced coins by the Royal Canadian Mint.

Sworn before me in the City of Ottawa,)
Province of Ontario, Canada,
this 15th of April, 1999)

Douglas R. Wyatt General Counsel

General Legal Services Division

Department of Finance

For and on behalf of:

DEPARTMENT OF FINANCE CANADA

Mark Jewett, Q.C.

Assistant Deputy Minister

and Counsel to the

Department of Finance

