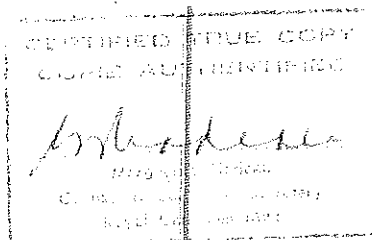




Department of Finance
Canada

Ministère des Finances
Canada

Ottawa, Canada
K1A 0G5



TO WHOM IT MAY CONCERN:

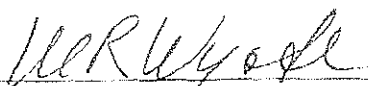
I, Mark Jewett, Assistant Deputy Minister and Counsel to the Department of Finance, hereby declare under oath that the following coins were issued under the authority of the Government of Canada for circulation in Canada pursuant to s 5.1 of the *Royal Canadian Mint Act*, 1985 R.S., c. R-8, as amended:

\$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

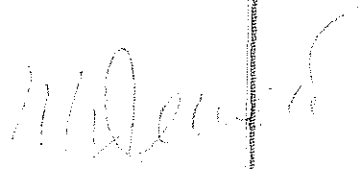
The above-referenced coins are current and legal tender and may be used as a means of payment in accordance with the provisions of the *Currency Act*, 1985 R.S., c. C-52, as amended.

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)

Canada