

August 30, 2006

Fasken Martineau DuMoulin LLP  
Suite 4200, Toronto Dominion Bank Tower  
66 Wellington Street West  
Toronto, ON M5K 1N6

**Attention: Robert F. K. Mason**

Dear Sir:

**Re: Bridges Transitions Inc. (the "Applicant") - Application to Cease to be a Reporting Issuer under the securities legislation of Alberta, Manitoba, Ontario and Québec (the "Jurisdictions")**

The Applicant has applied to the local securities regulatory authority or regulator (the "Decision Maker") in each of the Jurisdictions for a decision under the securities legislation (the "Legislation") of the Jurisdictions to be deemed to have ceased to be a reporting issuer in the Jurisdictions.

As the Applicant has represented to the Decision Makers that:

1. the outstanding securities of the Applicant, including debt securities, are beneficially owned, directly or indirectly, by less than 15 security holders in each of the jurisdictions in Canada and less than 51 security holders in total in Canada;
2. no securities of the Applicant are traded on a marketplace as defined in National Instrument 21-101 *Marketplace Operation*;
3. the Applicant is applying for relief to cease to be a reporting issuer in all of the jurisdictions in Canada in which it is currently a reporting issuer; and
4. the Applicant is not in default of any of its obligations under the Legislation as a reporting issuer,

each of the Decision Makers is satisfied that the test contained in the Legislation that provides the Decision Maker with the jurisdiction to make the decision has been met and orders that the Applicant is deemed to have ceased to be a reporting issuer in the Jurisdictions.

Relief requested granted on the 30th day of August, 2006.

Patricia Leeson  
Associate Director, Corporate Finance  
Alberta Securities Commission