

October 13, 2010

Samuel SMT Inc.
c/o Gowling Lafleur Henderson LLP
Suite 1600-100 King Street West
1 First Canadian Place
Toronto, ON M5X 1G5

Attention: D'Arcy Doherty, III

Dear Sirs/Mesdames:

Re: Samuel SMT Inc. (the successor company to Samuel Manu-Tech Inc. (the "Applicant")) - Application for a Decision under the Securities Legislation of Ontario, Alberta, Saskatchewan, Manitoba and Quebec (the "Jurisdictions") that the Applicant is not a Reporting Issuer

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 that the Applicant is not a reporting issuer.

As the Applicant has represented to the Decision Makers that:

- (a) the outstanding securities of the Applicant, including debt securities, are beneficially owned, directly or indirectly, by fewer than 15 security holders in each of the jurisdictions in Canada and fewer than 51 security holders in total in Canada;
- (b) no securities of the Applicant are traded on a marketplace as defined in National Instrument 21-101 Marketplace Operation;
- (c) the Applicant is applying for a decision that it is not a reporting issuer in all of the jurisdictions in Canada in which it is currently a reporting issuer; and
- (d) 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 not a reporting issuer.

"Michael Brown

Assistant Manager, Corporate Finance
Ontario Securities Commission