

**Headnote**

Mutual Reliance Review System for Exemptive Relief Applications - issuer deemed to be no longer a reporting issuer under securities legislation (for MRRS Decisions)

**Applicable Alberta Statutory Provisions**

Securities Act, R.S.A., 2000, c.S-4, section 153

**Citation:** Superior Plus Inc., 2006 ABASC 1693 **Date:** 20060927

File No.: B22595

Macleod Dixon LLP  
3700 Canterra Tower  
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Calgary, AB T2P 4H2

**Attention: Karen Uehara**

Dear Madam:

**Re: Superior Plus Inc. (the “Applicant”) - Application to Cease to be a Reporting Issuer under the securities legislation of Alberta, Saskatchewan, Manitoba, Ontario, Québec, Nova Scotia, New Brunswick and Newfoundland and Labrador (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 27th day of September, 2006.

"original signed by"  
Blaine Young  
Associate Director, Corporate Finance  
Alberta Securities Commission