



Canada Revenue  
Agency

Agence du revenu  
du Canada

Mr. Dorlyn Evancic  
Gemco Minerals Inc.  
#203 – 20189 56<sup>th</sup> Avenue  
Langley, B.C.  
V3A 4B6

Paul Doehler  
(613) 952-0404

May 15, 2006

Dear Sir:

~~Re: Gemco Minerals Inc.~~  
Flow - through Share (FTS) Information Form T100  
Corporation account number: 83225 6077RC

We acknowledge receipt of the T100A form, dated April 25, 2006, regarding the above-noted flow-through share offering in respect of the undated subscription agreement.

**Please forward a copy of your earliest subscription agreement, signed and dated by both parties, when it becomes available.**

The assigned identification number is: **06-35868-9** and applies to calendar year **2006**.

This number is for identification purposes only and will be used on all subsequent renunciations, and as a reference for future correspondence. It does not imply that the shares are flow-through shares, that the agreement or the expenses meet all or any of the requirements of the Income Tax Act with respect to flow-through shares, or that the Canada Revenue Agency accepts the allocation of the price between the shares and the warrants.

The corporation may be subject to an audit.

In form **T100A**, you provided the maximum amount expected to be raised through this offering. Form **T100B** is required to be filed as soon as the total amount raised is known. Please submit the **T100B** to: Other Programs Unit, Ottawa Technology Centre, 875 Heron Road, Ottawa, Ontario K1A 1A2

Yours sincerely,

Gary Gustafson  
Director  
Ottawa Technology Centre