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March 20, 2012

Ontario Securities Commission
20 Queen Street West
Suite 1903
Toronto ON
M5H 3S8

Via Fax To: 416-593-8122

Attention Investigations Staff:

Re: Request for Investigation of God's Lake Resources Inc. (GLR) Disclosure

I write on behalf of the First Nation Kitchenuhmaykoosib Inninuwug (KI), Mining Watch Canada, CPAWS-Wildlands League and Earthroots concerning the securities filings of God's Lake Resources (GLR).

GLR is a junior mining company listed on the Canadian National Stock Exchange (GLR: CNSX). They have begun exploratory work on 16 leased mining claims that they hold (collectively, the "Sherman Lake Gold Project"), which is situated within the KI's traditional territory.

To date, inadequate consultations have taken place with KI on GLR's exploration plans. Despite this, GLR appears to have filed several securities disclosure forms that could be misrepresentative of the actual situation on the ground. Further, as is discussed below, several SEDAR filings appear to contradict one another, possibly violating the obligation to report honestly to investors on any material changes that might impact business operations. A brief discussion of each of these issues is contained in this letter.

I. Form 2A (CNSX Listing Statement) - Nov. 14, 2008 (Appendix A)

GLR communicated to securities regulators and investors in its November 14, 2008 Listing Statement (Form 2A) that:

The exploration activities on the property contemplated by the Corporation will not require permits issued by any regulatory authority. The Corporation has also consulted with the relevant First Nations Band on the proposed exploration program.¹

¹Appendix A, p.20.

At the time that listing statement was communicated KI had not been consulted by either the Crown or GLR on GLR's activities.

2. Form 2A (CNSX Listing Statement) – May 17, 2011 (Appendix B)

GLR's more recent Listing Statement (Form 2A) filed in May 2011 communicated in section 4.1(1)(b) that:

Prior to the commencement of work, a Memorandum of Understanding must be completed with the KI First Nation. The Corporation is moving towards this goal and preliminary discussions appear positive and moving forward. The timetable for First Nations consultation is unknown.²

In section 4.3(1)(f) of the Form, GLR states:

The Corporation is in preliminary discussions with the KI First Nation in efforts to enter into the formal consultation process. At this time the Corporation believes progress is being made with the KI First Nation.³

This recent Listing Statement is misleading for several reasons. Firstly, in order for GLR to establish a memorandum of understanding, the Crown's duty to consult must be discharged. To this end, KI must decide as a community whether and to what extent they would allow mining to take place in their traditional territory, and the KI delegates can then begin the consultation process with the knowledge that they are appropriately representing the wishes of their community. This statement by GLR predated the KI community referendum on exploration activity. Without this referendum decided, statements regarding consultations were premature.

Secondly, despite what GLR has asserted in May 2011, preliminary discussions have not occurred in any manner that would lead any reasonable person to believe that KI might agree to GLR's exploration work. Indeed, most recently in a letter to the Ontario Minister of Northern Development, Mines and Forests sent in early June, KI Chief Donny Morris wrote that:

... we are in the early stages of land use planning with Ontario and have stated on many occasions that we do not want any decisions made on land uses that could compromise the planning process.

This June 2011 letter was copied to GLR.

Thirdly, it is widely known by both government and industry in Ontario that KI has been engaged in a land use planning exercise to determine where development can and cannot occur within its traditional lands following a lengthy legal dispute with another

² See Appendix B, p.9 (Section 4.1(1)(b)).

³ See Appendix B, p.15 (Section 4.3 (1)(f)).

junior exploration company, Platinex⁴. GLR was, or should have been, aware of KI's dispute with Platinex and the planning process KI has been undertaking for the past several years. GLR has never disclosed the uncertainties flowing from KI's planning as possibly impacting its mining interests in any of its filings on either SEDAR or the CNSX website.

3. Press Release, Oct 3, 2011 (Appendix D) and Management's Discussion and Analysis (NI 51-102F1), Nov 28, 2011 (Appendix C)

GLR's most recent Management's Discussion and Analysis (MD&A) disclosure, posted to SEDAR on November 28, 2011, and reflecting the 9 months ending September 30, 2011 contains several statements which are incompatible with previous statements made by the company. It states:

First Nations have not agreed to consult or meet with the Corporation after over a year of phone calls and numerous letters. The Corporation decided to commence work on the claims within the regulations of Ontario's Mining Act, a decision which has been supported by the Ontario Government. All work was restricted to the 16 leased claims.⁵ [emphasis added]

The statement that GLR has attempted to consult for "over a year" without response is incompatible with the statements made only five months earlier in the Form 2A listing (section 2, above), where GLR claimed "...preliminary discussions appear positive and moving forward" and that "[a]t this time the Corporation believes progress is being made with the KI First Nation"⁶.

Such discrepancies may lead to investor confusion. Alternatively, if negotiations had been going well in early 2011, but had reached an impasse by the time the MD&A was issued in the fall of 2011, this constituted a material change and should have been accompanied by a Material Change Report.

Further, KI issued an "eviction notice"⁷ to GLR and its president and CEO, Eduard Ludwig, in February 2012 asking them to refrain from any exploration activities until the KI consultation protocol has been adhered to, and this arguably also constituted a material change in GLR business that went unreported to investors.

This MD&A form goes on to discuss GLR's 182 staked claims that are contiguous with its 16 leased claims referred to above, and states that:

⁴ *Platinex Inc. v. Kitchenukmaykoosib Innisuwag First Nation*, 2006 CanLII 26171 (ON SC). This dispute lasted almost ten years (1999-2009) and culminated in Ontario paying Platinex \$5 million to release its mining claims. Failure to adequately consult was a main catalyst of this high-profile dispute.

⁵ Appendix C, pp.1-2.

⁶ *Supra*, notes 2 and 3.

⁷ "Ontario First Nation evicts mining company for 'desecration' of sacred site", *The Huffington Post*, Sept. 29, 2011. http://www.huffingtonpost.ca/2011/09/29/ontario-first-nation-etic_n_987876.html [Feb 19, 2012].

Currently, these claims are under "exclusion of time" provisions under the Mining Act. No assessment work is required at this time to keep the claims in good standing due to the impasse with area First Nations. The Corporation continues dialogue with the Ontario Government on settling the impasse.⁸

Again, this disclosure sheds light on previous statements; a press release posted to SEDAR on October 3, 2011⁹, entitled "God's Lake Resources Responds to KI Accusations" asserts that:

For readers unfamiliar with the Ontario Mining Act, regulations, process and protocols, mining companies such as GLR have only 2 years in which to carry out and report work on staked mining claims. If work is not reported, the mining claims expire.¹⁰

This statement is misleading to investors because, as the above MD&A makes quite clear, the Ministry of Northern Development and Mines has allowed GLR to avoid the 2 year limit by invoking the "exclusion of time" provisions under the *Mining Act*. Thus, the statement in this press release could also be misleading by indicating that GLR had no choice but to begin exploratory work without consultation, lest their staked claims expire.

We kindly request that the Ontario Securities Commission investigate whether and to what extent the filings of GLR have breached disclosure requirements under Ontario's securities legislation and policies. We believe that GLR's communications are misleading with regards to the possibility of reaching an agreement with KI.

We wish to stress that such communications should be discouraged by the OSC to ensure that investors and the public generally are not misled about the condition of First Nation community agreement to resource extraction projects on their traditional lands.

If you have any questions please feel free to contact me at any time.

Yours very truly,



Justin Duncan, Staff Lawyer

- cc. Hon. Rick Barakatsi, Minister of Northern Development and Mines, via fax to: 416-327-6665
 Hon. Michael Gravello, Minister of Natural Resources, via fax to: 416-325-5316
 Hon. Kathleen Wynne, Minister of Aboriginal Affairs, via fax to: 416-314-2701
 God's Lake Resources, via fax to: 416-332-5993

⁸ Appendix C, p.2.

⁹ See Appendix D.

¹⁰ *Ibid*, p.2.

APPENDIX A

Please see the National Instrument 43-101 Report entitled, "Report on the St.Lucie-God's Lake Resources Sachigo River Gold Mine Property, Red Lake Mining District, Ontario, Canada, N.T.S. Reference 53-J-11", dated June 12, 2009 prepared by Warren Hawkins, P.Eng., a "Qualified Person" under National Instrument 43-101 (herein referred to as the "Technical Report").

- (f) To the extent known, the permits that must be acquired to conduct the work proposed for the property and whether permits have been obtained.

The exploration activities on the property contemplated by the Corporation will not require permits issued by any regulatory authority. The Corporation has also consulted with the relevant First Nations Band on the proposed exploration program.

(2) *Accessibility, Climate, Local Resources, Infrastructure and Physiography*

- (a) The means of access to the property.
- (b) The proximity of the property to a population centre and the nature of transport.
- (c) To the extent relevant to the mining project, the climate and length of the operating season.
- (d) The sufficiency of surface rights for mining operations, the availability and sources of power, water, mining personnel, potential tailings storage areas, potential waste disposal areas, heap leach pads areas and potential processing plant sites.
- (e) The topography, elevation and vegetation.

The Sherman Lake Project is situated in the Aljo Lake and Levitt Lake claim-map areas in northwestern Ontario, approximately 430 kilometres north of Red Lake, Ontario and 60 kilometres east of the Manitoba-Ontario boundary.

The Project can be accessed by bush plane from Red Lake, or from Big Trout Lake located approximately 110 kilometres southeast. According to historical information provided by the previous owner, there are no infrastructure or services available at the Project. Each year, a seasonal road from Pickle Lake is put through Windigo Lake, and on to Big Trout Lake, about 180 kilometres south of the Project.

APPENDIX B

The Corporation is subject to certain risk and uncertainties as disclosed in section 17, "Risk Factors".

4 Narrative Description of the Business

4.1 General

- (1) Describe the business of the Issuer with reference to the reportable operating segments as defined in the Handbook and the Issuer's business in general. Include the following for each reportable operating segment of the Issuer:
- (a) State the business objectives that the Issuer expects to accomplish in the forthcoming 12-month period.

During the forthcoming 12-month period the Corporation intends to undertake a first phase exploration program on the Sherman Lake Project consisting of (i) compiling and digitizing the historical exploration work, (ii) collection of geochemical samples, and (iii) stripping, trenching and channel sampling of the anomalous zones. This program has been recommended for the Sherman Lake Project as presented in "Report on the St.Lucie-God's Lake Resources Sachigo River Gold Mine Property, Red Lake Mining District, Ontario, Canada, N.T.S. Reference 53-J-11", dated June 12, 2009 prepared by Warren Hawkins, P.Eng., a "Qualified Person" under National Instrument 43-101 (the "Technical Report").

- (b) Describe each significant event or milestone that must occur for the business objectives in (a) to be accomplished and state the specific time period in which each event is expected to occur and the costs related to each event.

The Corporation and the Technical Report have estimated that the first phase program will cost approximately \$200,000. This first phase program is dependent on flow-through financing and completion of consultations with First Nations in the area. Prior to the commencement of work, a Memorandum of Understanding must be completed with the KI First Nation. The Corporation is moving towards this goal and preliminary discussions appear positive and moving forward. The timetable for First Nations consultation is unknown.

- (c) Disclose the total funds available to the Issuer and the following breakdown of those funds:

The foregoing claims are subject to a 2% Net Smelter Return Royalty pursuant to an agreement dated March 22, 1999, between C. Warren Hunt and Sachigo River Exploration Company Inc., and such royalty may be purchased for a consideration of US \$250,000. The Corporation is responsible for the payment of this royalty as a result of the purchase of the Sherman Lake Project.

- (d) All environmental liabilities to which the property is subject.

The property is not subject to any environmental liabilities.

- (e) The location of all known mineralized zones, mineral resources, mineral reserves and mine workings, existing tailings ponds, waste deposits and important natural features and improvements.

Please see the National Instrument 43-101 Report entitled, "Report on the St.Lucie-God's Lake Resources Sachigo River Gold Mine Property, Red Lake Mining District, Ontario, Canada, N.T.S. Reference 53-J-11", dated June 12, 2009 prepared by Warren Hawkins, P.Eng., a "Qualified Person" under National Instrument 43-101 (herein referred to as the "Technical Report").

- (f) To the extent known, the permits that must be acquired to conduct the work proposed for the property and whether permits have been obtained.

The exploration activities on the property contemplated by the Corporation will not require permits issued by any regulatory authority. The Corporation is in preliminary discussions with the KI First Nation in efforts to enter into the formal consultation process. At this time the Corporation believes progress is being made with the KI First Nation. All staked claims are currently under MNDMF "Exclusion of Time" with a set anniversary date of April 14, 2012. This can be extended indefinitely.

(2) Accessibility, Climate, Local Resources, Infrastructure and Physiography

- (a) The means of access to the property.
- (b) The proximity of the property to a population centre and the nature of transport.
- (c) To the extent relevant to the mining project, the climate and length of the operating season.
- (d) The sufficiency of surface rights for mining operations, the availability and sources of power, water, mining personnel, potential tailings storage areas, potential waste disposal areas, heap leach pads areas and potential processing plant sites.
- (e) The topography, elevation and vegetation.

APPENDIX C

**GOD'S LAKE RESOURCES INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011**

This Management Discussion and Analysis ("MD&A") should be read in conjunction with the financial statements of God's Lake Resources Inc. (the "Corporation"), for the nine months ended September 30, 2011 (unaudited) and the related notes. The Corporation's reporting currency is the Canadian dollar and all amounts in this MD&A are expressed in Canadian dollars. This MD&A is made as of November 28, 2011.

On January 1, 2011, the Corporation transitioned from financial reporting under Canadian Generally Accepted Accounting Principles (CGAAP) to the International Financial Reporting Standards ("IFRS"), for periods commencing on and after that date. Prior to the transition, the Corporation prepared its interim and annual financial statements in accordance with CGAAP. The unaudited interim financial statements as at and for the nine months ended September 30, 2011 have been prepared in accordance with IFRS accounting policies which the Corporation expects to adopt in its annual financial statements as at and for the year ended December 31, 2011, including all comparative financial information contained in the statements which have been restated from CGAAP.

The following MD&A may contain forward-looking statements. Forward-looking statements are based on current expectations that involve a number of risks and uncertainties which could cause actual events or results to differ materially from those reflected herein. Forward-looking statements are based on the estimates and opinions of management of the Corporation at the time the statements were made.

Additional information relating to the Corporation is on the System for Electronic Document Analysis and Retrieval (SEDAR) at www.sedar.com.

OVERALL PERFORMANCE

The Corporation was an inactive reporting issuer seeking a new business in the resource sector. On June 12, 2009 the Corporation acquired the Sherman Lake Gold Project in exchange for 300,000 fully paid and non-assessable common shares, issued at a deemed value of \$0.10 per share for a total consideration of \$30,000.

The Sherman Lake area is located 410 km north of Red Lake, Ontario. The Sherman Lake Gold Project consists of one block of 16 leased claims. The claims are subject to a 2% Net Smelter Return Royalty which may be purchased for a consideration of US \$250,000. Prospecting in 1935 led to the discovery of the Project. Follow-up trenching and drilling in 1936 identified two separate high-grade gold bearing quartz veins. The Project went into production in 1938 and produced 52,560 oz. of gold from 46,457 tons of ore (average grade 1.13 oz/ton) over its 4-year lifetime. Due to difficulties in identifying new ore zones, the mine was closed in 1941. Intermittent exploration efforts over the years by various groups in the immediate and surrounding area of the Project generated erratic results. However, work in the late 1990's identified several top priority exploration targets near the old mine workings. These targets remain untested to this day. It is the plan of the Corporation to investigate these targets and develop new targets through a systematic review and re-interpretation of historical data with the employment of modern exploration techniques.

In the third quarter of 2011, field crews visited the property on three occasions for the purpose of data verification, mapping, prospecting and soil sampling. Assay results are currently pending and should be made available to the Corporation before year end. First Nations have not agreed to consult or meet with the Corporation after over a year of phone calls and numerous letters. The Corporation decided to commence work on the claims within the regulations of

Ontario's Mining Act, a decision which has been supported by the Ontario Government. All work was restricted to the 18 leased claims.

On December 14, 2010, the Corporation acquired an additional 182 claim units, at a cost of \$76,322. These claim units surround and are contiguous to the Corporation's existing leased claims. The entire land package is now approximately 3,500 hectares encompassing a sizable portion of the mostly unexplored Ellard Greenstone Belt. Currently, these claims are under "exclusion of time" provisions under the Mining Act. No assessment work is required at this time to keep the claims in good standing due to the impasse with area First Nations. The Corporation continues dialogue with the Ontario Government on settling the impasse.

Mr. Warren Hawkins, P.Eng., a qualified person under National Instrument 43-101, is independent of the Corporation and prepared a technical report on the Sherman Lake Gold Project in accordance with National Instrument 43-101. The technical report has been filed on www.sedar.com. The Corporation is in the process of planning an exploration program for the Sherman Lake Project. Further announcements will be made on the status of exploration initiatives. The qualified person under National Instrument 43-101 responsible for all technical data reported in this management discussion and analysis is Mr. Warren Hawkins, P.Eng.

On June 12, 2009 the Corporation changed its name to "God's Lake Resources Inc." (formerly known as GGD Resources Inc.), and an application to trade the Corporation's common shares on Canadian National Stock Exchange under trading symbol "GLR" was approved on August 7, 2009.

On November 19, 2010 Eduard H. Ludwig replaced Judy Baker as President, CEO and a Director of the Corporation. Eduard Ludwig holds an Honours B.Sc. in geology with 28 years of experience in exploration geology, including junior resource companies and capital markets. Mr. Ludwig currently is a consulting geologist specializing in gold exploration and small scale gold extraction using portable milling technology and is President and CEO of EM Resources Inc. Prior to this, Mr. Ludwig held President and CEO positions with United Tex-sol Mines Ltd., Liberty Mines Inc. and was a director of Caldera Resources Inc. Mr. Ludwig operated a small scale mining and ore processing operation and in 1990 was funded to demonstrate small scale mining and ore processing by The Northern Ontario Heritage Fund.

The Corporation is considered to be an exploration stage entity, and is now engaged in the exploration and development of properties for the mining of precious and base metals. The Corporation is in the process of exploring its properties for mineral resources and has not determined whether the properties contain economically recoverable reserves. The recovery of the amounts shown for the mineral property acquisition costs and related deferred expenditures is dependent upon the existence of economically recoverable reserves, confirmation of the Corporation's interest in the underlying mineral claims, the ability of the Corporation to obtain necessary financing to complete the exploration, and upon future profitable production. The Corporation had no cash flows from operations.

In addition to the information contained in this management discussion and analysis, and the risk factors discussed below under "Risks and Uncertainties", shareholders should carefully consider the risk factors which may have a material adverse effect on the business, financial condition or results of operations of the Corporation. **As a result of these factors, an investment in securities of the Corporation is only suitable to investors who are willing to rely solely on management of the Corporation and who can afford to lose their entire investment and those investors who are not prepared to do so should not invest in these securities.**

APPENDIX D

NEWS RELEASE
GOD'S LAKE RESOURCES INC.
300 Delnite Road
Timmins, Ontario P4N 7C2

FOR IMMEDIATE RELEASE

Symbol: GLR: CNSX

October 3, 2011

GOD'S LAKE RESOURCES RESPONDS TO KI ACCUSATIONS

God's Lake Resources Inc. (GLR: CNSX) ("the Company") in response to recent reckless accusations from Chief Donny Morris and the Kitchenuhmaykoosib Inninuwug (KI) First Nation, would like to provide the following facts:

- 1) The Sachigo Mine operated from 1938 to 1942 as a small, high grade gold producer. Mine Superintendent B.G. Edwards, P.Eng. documented that 50% of the labour at the mine was supplied by local Natives and reported no fatalities or graves on site.
- 2) Exploration has been carried out by numerous companies, since the mine closure, with no complaints or involvement from local First Nation Communities. These include: Flint Rock Iron Mines, Lac Minerals, Inco, Mr. Warren Hunt and in early 2009 God's Lake Resources. Data indicates no burial or grave sites were located during their work, or that KI First Nation made any attempt to identify traditional burial sites over the course of 73 years of exploration history.
- 3) In the early 1990's the Province of Ontario granted a 21-year lease on 16 claims covering the Sachigo Mine, on Foster Lake (1.2km north of Sherman Lake) which includes mining and surface rights. This has been public knowledge since the grant of the lease and is kept in good standing by yearly rental payments. It can be considered private property.
- 4) Government work in late 1990's indicated gold in samples derived from basal till and later confirmed by Northern Superior Diamonds, defining a dispersion train of anomalous gold values over a large area. An additional 186 claim units were staked covering this anomalous region.

Numerous phone calls and letters have been exchanged with the KI since Mid- August 2010. GLR has asked in writing for the Chief, Council and Elders to identify any burial sites and trap-lines so that no exploration would take place over those areas. At no time was it mentioned that the KI had to locate the burial sites themselves. GLR has asked, in writing, for both parties to engage in consultation discussions. Responses from the KI have always been politically charged rhetoric with no response to either identifying burial sites or entering into consultation discussions.

At the request of the Ontario Government GLR held off from any exploration work until the KI's referendum, which showed promise for entering into discussions. Consultation protocols

adopted in the referendum make outrageous demands of any mining company wishing to explore on their traditional homeland. It can be interpreted as being a deterrent for any exploration or development and is a combination of Religion, rhetoric, bureaucracy and some business and is not a workable document in today's modern business world.

A preliminary exploration program was started in mid July and has just been completed. The purpose of the program was to prospect, map and sample the geology and gold occurrences around the mine site, verify data from previous operators and conduct a limited soil sampling program. A tent camp was used with some camp gear stored in a small shed, on-site with the balance removed from the property.

No graves or burial sites were located during this work.

On September 22, 2011 four Native people, in canoes were discovered as the work crew was approaching the shore of Foster Lake. The crew discovered that the paddles for the canoe were taken and upon returning to camp alcohol had also been stolen. Attempts were made to talk with these people – once again no response as they paddled away. Rather than rob the camp, a more appropriate action would have been to direct company representatives to the burial sites.

GLR's position is to engage in exploration activities on the leased 16 claims. The property has excellent exploration potential with assays to follow as they are made available to the Company. As with many First Nations in Ontario, GLR would like to have a negotiated agreement in place with the KI, addressing both parties concerns and activities with mutual respect and understanding.

For readers unfamiliar with the Ontario Mining Act, regulations, process and protocols, mining companies such as GLR have only 2 years in which to carry out and report work on staked mining claims. If work is not reported, the mining claims expire.

Although the Ontario Government provides basic guidelines, including the recommendation and obligation to consult with First Nations, there are currently no guidelines in place to help us determine how to act when attempts to consult go unanswered for long periods of time.

Furthermore, the obligation to consult has been interpreted by many First Nation communities to mean "obtain their permission". Under the new Mining Act, claimholders in Ontario do not require permission from First Nations – rather, they are required to consult with First Nations. In our current case, KI chose to stonewall, rather than to communicate back on burial site locations, or allow any form of consultation.

GLR believes this is too important to ignore or neglect in the manner which K.I. leadership has chosen to handle this assigned process. In the absence of any genuine reply from K.I., our company made the decision to proceed with work.

This work has little or no environmental impact. Contrary to KI's news bulletins, no graves were "desecrated". Overburden, moss and trees remain undisturbed and our company worked respectfully at all times. Flagging tape is commonly used to mark important sites, but is chemically inert (plastic).

As much as GLR resents being painted as reckless, we recognize that K.I. and GLR may have 1 goal in common. The Ontario First Nations and all claimholders in Ontario need to have guidelines that help us to interact respectfully, when the recommended consultation process fails. Burial sites deserve respect.

GLR is in favour of any improvements that can be made between Government, First Nations and the exploration industry.

GLR would once again like to invite the KI First Nation to enter into consultation discussions instead of stirring media controversy and bringing accusations that are reckless and potentially damaging to GLR's reputation.

For more information please contact:

Eduard Ludwig, President & CEO
705-268-7659

Forward-Looking Statements

This press release may contain forward-looking statements, which are subject to risks and uncertainties and other factors that may cause the Company's results to differ materially from expectations. When reviewing the Company's forward-looking statements, investors and others should carefully consider the foregoing factors and other uncertainties and potential events. These include risk relating to market fluctuations, investor performance, strength of the North American and European economy, foreign exchange fluctuations and other risks not yet known to the Fund. These forward-looking statements speak only as of the date hereof. Unless otherwise required by applicable securities laws, the Company disclaims any intention or obligation to update these forward-looking statements. The Fund does have an ongoing obligation to disclose material information as it becomes available. The discussion also includes customary statements about these matters. You should read the customary statements made as being applicable to all forward-looking statements wherever they appear in this document.