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File No: 3BC-MAR1014

February 22, 2011

Joseph E. Palaia, IV MARS Society 11111W. 8th Avenue, Unit A Lakewood, CO 80215 USA E-mail: joe@4frontierscorp.com

Subject: Submission of Smart Ash Incinerator Test Results

Dear Mr. Palaia:

The Nunavut Water Board ("NWB") acknowledges receipt of a Smart Ash Incinerator Test Results from MARS Society received on February 21, 2011. This submission has been placed on the NWB public registry and is available from the NWB ftp site Username: public, Password: registry.

This report is forwarded to the distribution list for information only. Anyone wishing to provide comments may do so by return e-mail to licensingadmin@nunavutwaterboard.org

Sincerely,

Original signed by:

Richard Dwyer

Cc: Qikiqtani Distribution List