

January 14, 2004

Certifications for Annual Reports filed on MJDS Form 40-F

We provide this short memorandum to draw your attention to the fact that, this year and next year, the certification that Canadian companies should file as an exhibit to their annual report on Form 40-F pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 is not the certification that is contained in Item B.(6) of Form 40-F.

As discussed in our December 2003 memorandum relating to the Form 40-F, new SEC rules require Canadian companies to include a report of management on internal control over financial reporting in their Form 40-F for fiscal years ending after April 15, 2005. In adopting these rules, the SEC revised the text and the form of the CEO and CFO certification relating to disclosure controls and procedures and internal control over financial reporting and indicated that some of these revisions are not effective for Form 40-F for fiscal years ending prior to April 15, 2005 (see SEC Release Nos. 33-8238 and 34-47986).

Specifically, the SEC delayed the effective date for the portion of the introductory language in paragraph 4 of the Section 302 certification that refers to the certifying officers' responsibility for establishing and maintaining internal control over financial reporting for the issuer, as well as the related paragraph 4(b) of the certification. Accordingly, and notwithstanding the language in the revised Form 40-F that the required certification must be in the exact form set forth in Item B.(6), companies should omit these portions of the certification until they file a Form 40-F containing a report of management on internal control over financial reporting, which will commence with the Form 40-F filed for the first fiscal year ending after April 15, 2005.

The form of certification that should be included in the Form 40-F for the 2003 and 2004 fiscal years is attached as Annex A. A blackline of this form of certification against the form of certification set forth in Item B.(6) of Form 40-F is attached as Annex B. For ease of reference, the second certification required by Form 40-F, the so-called Section 906 certification, is attached as Annex C.

* * * *

Should you have any questions, please call Andrew J. Foley at (212) 373-3078, Edwin S. Maynard at (212) 373-3024 or Sheila R. Gibb at (212) 373-3419.

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AMENDED FORM OF CERTIFICATION UNDER
SECTION 302 OF SARBANES-OXLEY

CERTIFICATIONS*

I, [identify the certifying individual], certify that:

1. I have reviewed this annual report on Form 40-F of [identify issuer];
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report;
4. The issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the issuer and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and
5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Date: _____

 [Signature]

 [Title]

* Provide a separate certification for each principal executive officer and principal financial officer of the registrant. See Rules 13a-14 and 15d-14. The required certification must be in the exact form set forth above.

**BLACKLINE OF FORM OF CERTIFICATION UNDER
SECTION 302 OF SARBANES-OXLEY**

CERTIFICATIONS*

I, [identify the certifying individual], certify that:

1. I have reviewed this annual report on Form 40-F of [identify issuer];
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report;
4. The issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) ~~and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f))~~ for the issuer and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - ~~b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;~~
 - [e]b)** Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - [d]c)** Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and
5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Date: _____

[Signature]

[Title]

* Provide a separate certification for each principal executive officer and principal financial officer of the registrant. See Rules 13a-14 and 15d-14. The required certification must be in the exact form set forth above.

**FORM CERTIFICATIONS UNDER
SECTION 906 OF SARBANES-OXLEY**

CERTIFICATION

In connection with the annual report of _____ (the "Company") on Form 40-F for the fiscal year ending _____, 20__ as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, _____, [title]* of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Name: _____
Title: [Chief Executive Officer]

_____, 20__

* Provide a separate certification for each principal executive officer and principal financial officer of the registrant.