GEOPHYSICAL ASSESSMENT REPORT

on the

VITAL CLAIM GROUP
LAC LA HACHE AREA
CLINTON MINING DIVISION

by

MURRAY S. MORRISON, B.Sc.

CLAIMS:	Vital 1-6 & 8-18 legacy claims (17 units)
LOCATION:	The Vital Claim Group is situated 5 km southeast of Rail Lake or 14 km northeast of Lac La Hache, B.C. Lat. 51° 55'; Long. 121°24'; N.T.S. Map 92-P-14W.
OWNER:	M.S. Morrison
OPERATOR:	GWR Resources Inc.
DATE STARTED:	August 31, 2005
DATE COMPLETED:	September 7, 2005

Kelowna, B.C.

January 20, 2006

TABLE OF CONTENTS

ILLUSTRATIONS

SUMMARY

During August-September 2005, a small ground magnetometer survey was conducted on the Vital Claim Group situated near Timothy Creek, 14 km northeast of Lac la Hache in the Clinton Mining Division of British Columbia.

The survey was conducted by the writer and was financed by GWR Resource Inc. under an Earn-In Option Agreement with the writer.

The survey was carried out over 2500 metres of grid on the Vital 18 mineral claim on the southern side of the Vital Claim Group.

The Vital Claim Group, consisting of 18 contiguous 2-post (legacy) mineral claims, was first staked by the writer in 1991 to cover the northern half of a strong airborne magnetic anomaly on Government Aeromagnetic Map 5232G- Lac la Hache.

The staking of the airborne anomaly was inspired by the success achieved at the well-known Mount Polley deposit which is located within similar geology 72 km northwest of the Vital property. The mineralization at Mount Polley consisted of magnetite with economic values of copper and gold. Prior to production in the late 1990's, mineable reserves were 81.5 million tons of 0.30% copper and 0.414 grams per ton gold.

Metal prices fell soon after Imperial Metals Corporation began production at Mount Polley and the ore grades were not sufficient to sustain a profitable operation. The Mount Polley Mine was closed.

The writer let most of the original Vital claims lapse during the period of depressed metal prices.

In August 2003, Imperial Metals Corp. announced new discoveries of copper, silver and gold mineralization with higher grades than their original reserves. This news prompted the writer to restake the lapsed Vital mineral claims.

SUMMARY continued

Ground magnetometer surveys were conducted by the writer on the original Vital property from 1992 to 1995 to define features within the strong airborne anomaly.

In February 1996, fourteen Percussion Drill Holes were drilled to test features within the magnetic anomaly. Three drill holes failed to reach bedrock. The eleven drill holes that did reach bedrock all intercepted a massive, black andesite lapilli tuff and agglomerate of the Upper Triassic Nicole Group that is strongly magnetic. Good prophylitic and argillic alteration zones were encountered, along with some minor dyking, but no "basement" intrusives or contact metasomatic deposits were found.

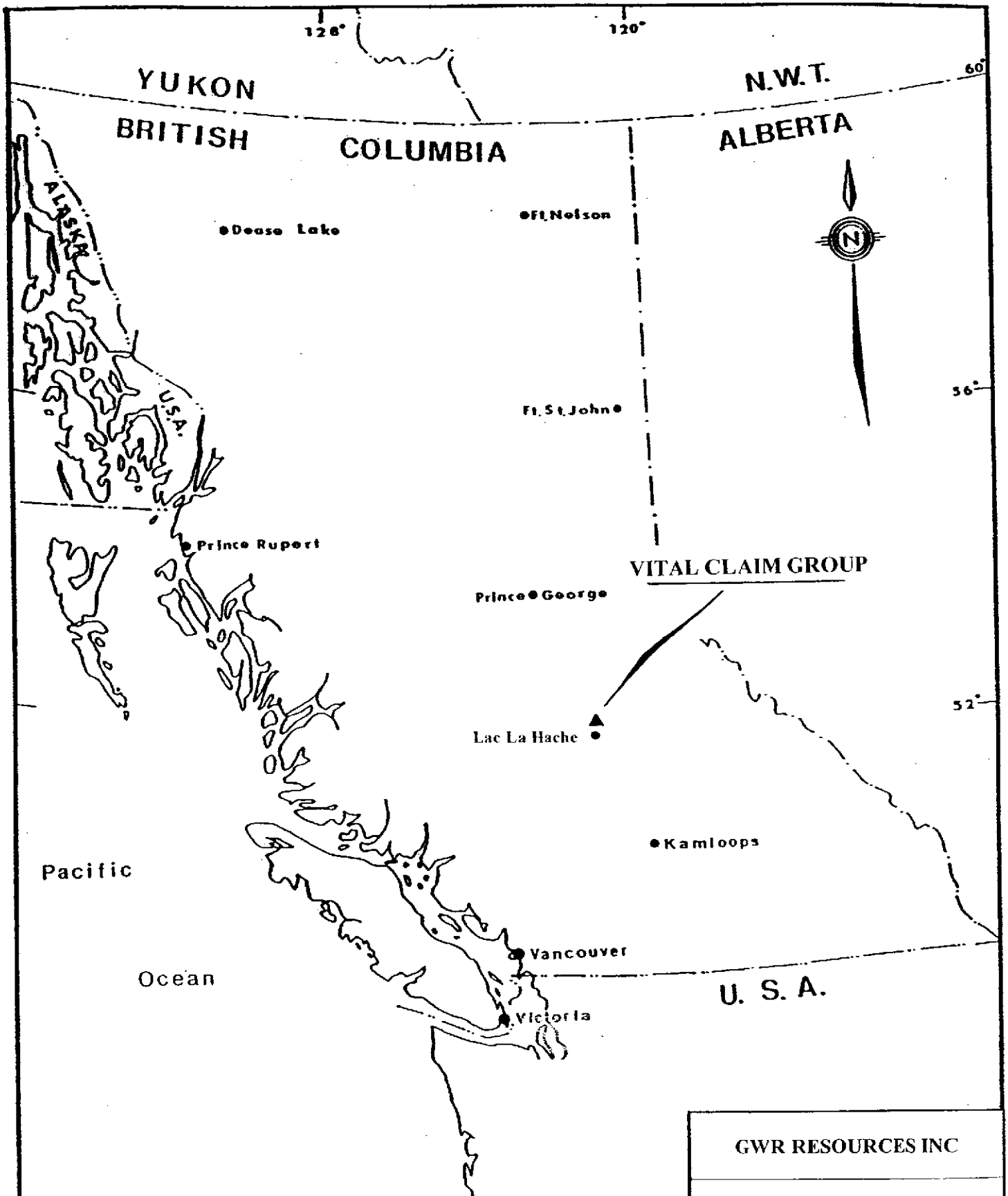
Copper, arsenic and gold were the only 3 elements of 29 analyzed that yielded some elevated values in drill samples, but the values are not considered anomalous.

It is believed that the semi-circle of strong magnetic anomalies that were outlined by the 1992-95 ground surveys represent magnetite-rich contact metasomatic deposits that fringe an alkaline intrusive. In hindsight, many of the 1996 drill holes were too short (e.g. 15 to 30 metres) to adequately test the anomalies.

The magnetic anomaly outlined on the Vital 18 mineral claim in 2005 is the strongest on the property. The anomaly is located midway between a monzonite intrusive outcrop and a drill intercepted andesite, and it undoubtably represents a magnetite-rich contact metasomatic deposit.

It is recommended that two diamond drill holes be drilled into the anomaly to determine the magnetite content and to test for possible associated copper and gold mineralization.

There is a current market for magnetite in the wash plants at many of the coal mines in British Columbia.



GWR RESOURCES INC	
VITAL CLAIM GROUP Lac la Hache Area, Clinton M.D., B.C.	
LOCATION MAP	
Drawn by: M.M. January, 2006	N.T.S. 92-P-14W Figure 1

INTRODUCTION

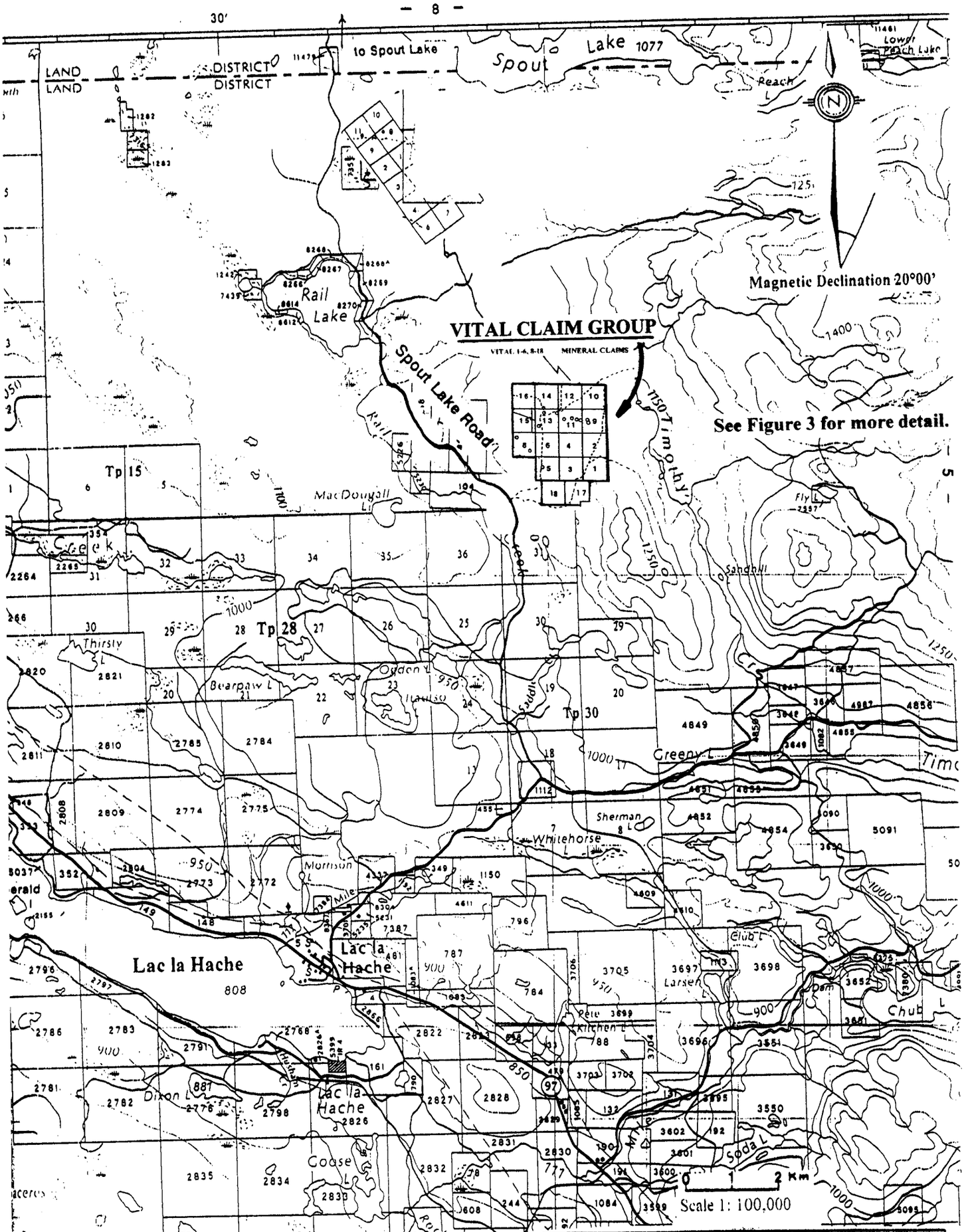
This report, written for government assessment work credits, discusses the results of a Ground Magnetometer Survey conducted over the Vital 18 mineral claim by the writer during August-September, 2005. The work was financed by GWR Resources Inc. of Armstrong, B.C. as part of an Earn-in Option Agreement with the property owner (writer), Mr. M. Morrison of Kelowna, B.C.

The Vital 18 mineral claim is one of 17 contiguous 2-post (legacy) mineral claims that comprise the Vital Claim Group located near Timothy Creek, 14 km northeast of Lac la Hache, B.C. The property was staked to cover the northern half of an oval-shaped strong magnetic anomaly that is outlined on government aeromagnetic map 5232G-Lac La Hache.

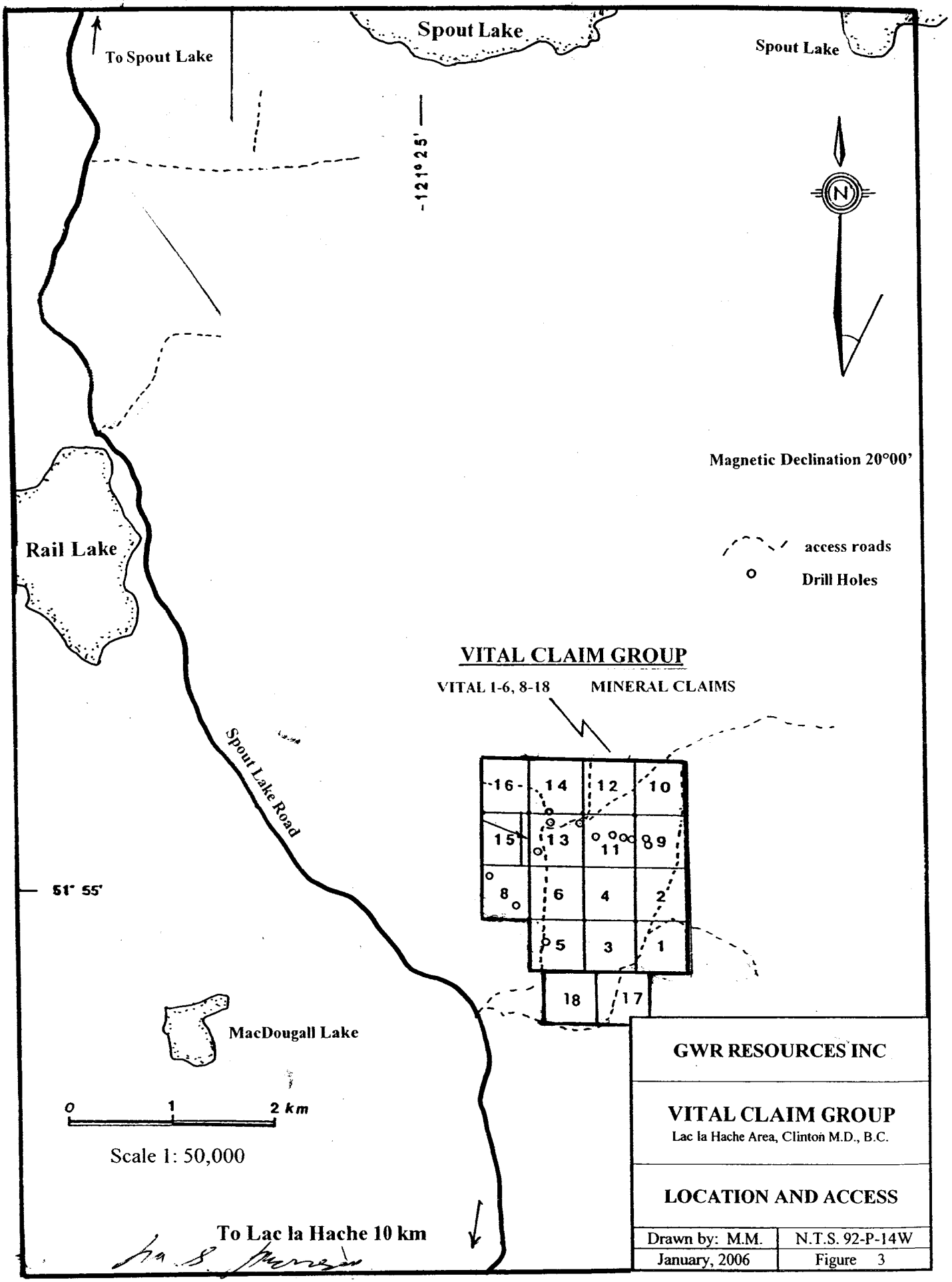
The airborne magnetic high is interpreted to represent an alkaline body intrusive into adesitic rocks of the Upper Triassic Nicola Group. Several ground magnetometer surveys conducted by the writer over the Vital Claim Group since 1992 have outlined a semi-circle of very strong magnetic anomalies around the borders of the inferred intrusive. The very strong anomalies are thought to represent magnetite-rich contact metasomatic zones. Similar magnetite-rich zones with associated economic copper and gold values occur on the GWR Resources Spout Lake property 8 km to the northeast of the Vital Claim Group.

The Vital 17 and 18 mineral claims were added to the Vital Claim Group to cover a magnetic high trending to the south off of the original claim group. The 2005 ground magnetometer survey was conducted to determine the size and magnitude of the magnetic high on the Vital 18 mineral claim.

The magnetic values obtained during the 2005 survey are displayed and contoured on Figure 5 with this report.



VITAL CLAIM GROUP	
LOCATION AND ACCESS Lac La Hache Area Clinton Mining Division, B.C.	
Drawn by: M.M.	N.T.S. 92-P-14W
January, 2006	Figure 2



GWR RESOURCES INC	
VITAL CLAIM GROUP Lac la Hache Area, Clinton M.D., B.C.	
LOCATION AND ACCESS	
Drawn by: M.M.	N.T.S. 92-P-14W
January, 2006	Figure 3

LOCATION AND ACCESS

The Vital property is located near Timothy Creek, 5 km southeast of Rail Lake, or 14 km northeast of Lac la Hache, B.C. (Lat. 51°55'; Long. 121°24'; N.T.S. Map 92-P-14W).

Access to the property from Highway 97 at Lac la Hache is via the Spout Lake Road (13.2 km) and the #151 logging road which transects the property as illustrated on Figure 3. Secondary dirt roads give access to most areas of the property.

PHYSICAL FEATURES AND CLIMATE

The Vital property covers an area of subdued relief at the 1140 metre elevation near the centre of the Fraser Plateau.

Timothy Creek, 1 km east of the property, drains an upland region lying to the northeast of the property. Rail Creek, originating at Rail Lake, 5 km northwest of the property, flows through a shallow valley 2 km to the southwest of the property.

Much of the property is mantled by a clay till or glacial drift believed to range from 3 to 10 metres thick. Rock exposures are limited to a few road cuts and low ridges on the Vital 1, 2 & 7 mineral claims on the southeast corner of the property.

Forest cover on the property is a mix of Lodgepole pine, poplar, spruce and Douglas fir. The forest cover reflects the drainage conditions on the property, with Lodgepole pine covering the well drained gravel drift covered regions, and spruce more abundant in low lying poorly drained regions. Mature poplar fringes the spruce forest, while large Douglas fir are most predominant on the rocky ridge that rises to the east of the property.

A good deal of the pine forest on the property has been clear-cut logged in recent years, and the property is used as summer rangeland for livestock.

PHYSICAL FEATURES AND CLIMATE continued

The Fraser Plateau has a moderate climate with summer highs seldom exceeding 30°C and winter lows usually not dropping below -30°C. Precipitation equals approximately 40 cm annually and one-third of it occurs in the form of snow. The snow begins to accumulate around the first of November and generally lingers in the forested areas until early April.

CLAIM STATUS

The Vital 1-6 & 9-16, 2-post (legacy) mineral claims were staked in November, 2003 by the writer, M. Morrison of Kelowna, B.C. They were recorded in the writer's name in the Clinton Mining Division. The Vital 8, 2-post mineral claim was staked by the writer in September, 1991. The Vital 1-6 & 9-16 mineral claims were grouped in 2004 with a Common Anniversary Date of November 13.

GWR Resources has the right to earn up to a 50% interest in some (or all) of the Vital mineral claims by virtue of the company's financing of the 2005 ground magnetometer survey. The company has not yet decided which mineral claims they favour at the time of writing this report.

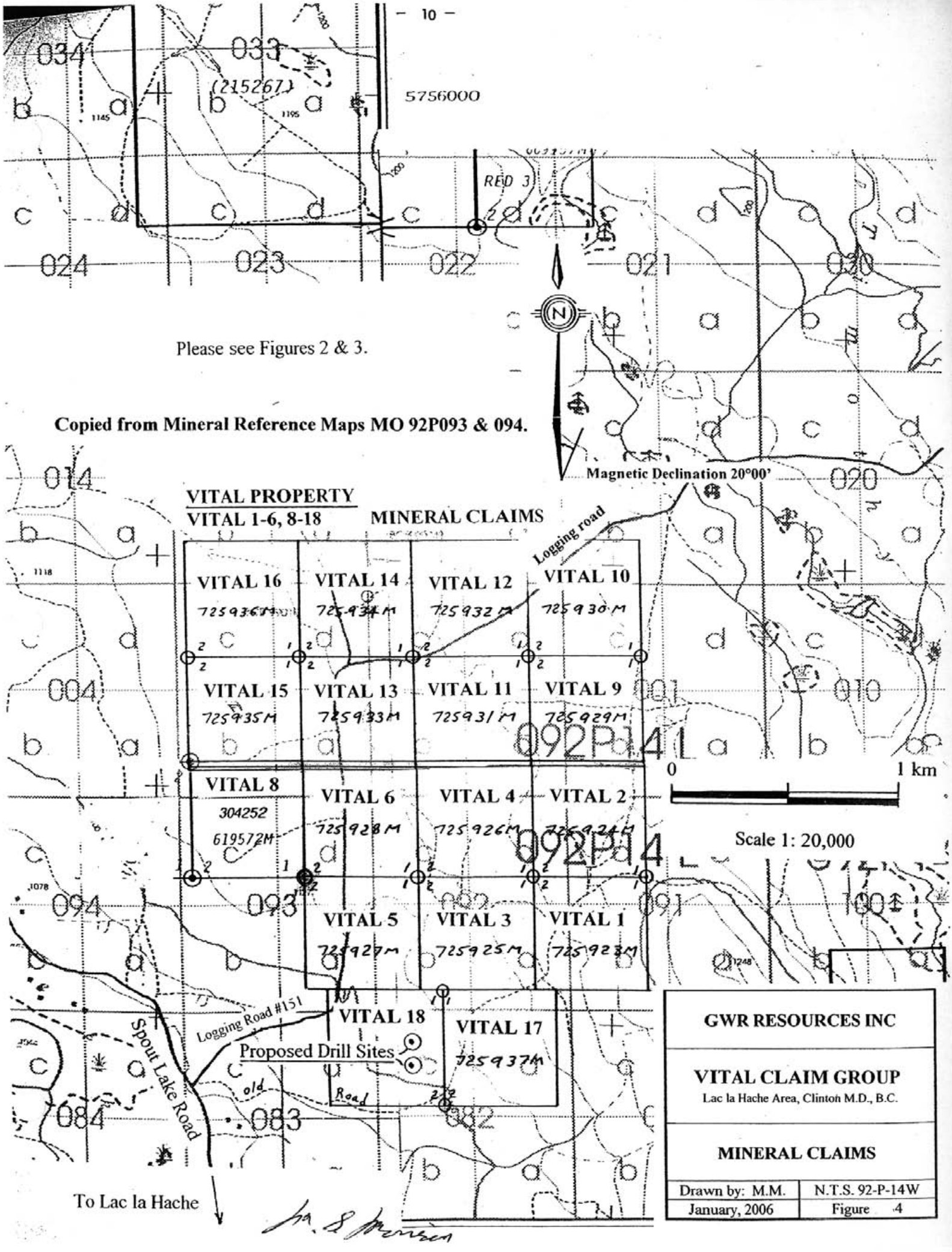
CLAIM STATUS continued

TABLE 1 Mineral Claims

Claim Name	Tenure No.	Date of Record	Mining Division	Owner	Expiry Date
Vital 1	406845	November 15, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 2	406846	November 15, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 3	406847	November 15, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 4	406848	November 15, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 5	406849	November 15, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 6	406850	November 15, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 8	340252	September 6, 1991	Clinton	M.S. Morrison	September 6, 2006
Vital 9	406851	November 14 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 10	406852	November 14, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 11	406853	November 14, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 12	406854	November 14, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 13	406855	November 14, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 14	406856	November 14, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 15	406857	November 14, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 16	406858	November 14, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 17	406859	November 15, 2003	Clinton	M.S. Morrison	November 13, 2006
Vital 18	406860	November 15, 2003	Clinton	M.S. Morrison	November 13, 2006

The Expiry Dates are based on the acceptance of this report for Assessment Work Credits.

The Vital Claim Group covers approximately 4.25 square kilometres.



Please see Figures 2 & 3.

Copied from Mineral Reference Maps MO 92P093 & 094.

GWR RESOURCES INC	
VITAL CLAIM GROUP Lac la Hache Area, Clinton M.D., B.C.	
MINERAL CLAIMS	
Drawn by: M.M.	N.T.S. 92-P-14W
January, 2006	Figure 4

HISTORY

The Vital property covers a portion of ground that was formerly covered by the WD mineral claims of Amax Exploration Inc. (1972-73) and the FF mineral claims of Anaconda American Brass Limited (1966-67). Both the WD and FF properties may have extended further south than the current Vital property.

Exploration work on the FF mineral claims by Anaconda included silt and soil geochemistry, geological mapping, and Induced Polarization (I.P.) surveying in 1966, and further mapping, geophysical surveying and trenching in 1967 (Lode Metals in British Columbia, 1966 & 67).

In 1972, Amax restaked some of the FF property with the WD 1-28 mineral claims and carried out geological, geochemical (soil) and geophysical (magnetometer and I.P.) surveys. Further I.P. surveys in 1973 were followed-up with the drilling of three percussion drill holes, totalling 275 metres, on the WD 5, 13 and 22 mineral claims (G.E.M., 1972 & 73). Apparently the results were negative and the ground was allowed to lapse.

There is no record of any work having been done on the ground covered by the old Amax properties from 1974 until 1991 when the writer staked the original Vital 1-16, 2-post mineral claims. In the following years (1992-95) the property was surveyed by the writer with a ground magnetometer and further mineral claims were added to the west (Vital 57) to the north and east (Link 1-40) and to the south (Vital 17 & 18).

In February, 1996, a 14 hole Percussion Drilling Program tested several of the anomalies outlined by the magnetic surveys with a total of 417 metres of drilling. Some holes failed to reach bedrock and others were stopped early in andesite. No economic mineralization was found during the drilling program.

Most of the original Vital and Link mineral claims were allowed to lapse during a period of low copper prices in the late 1990's and early 2000's.

HISTORY continued

The Vital 1-6 & 9-18 mineral claims were restaked by the writer in November, 2003 after Imperial Metals Corporation announced new discoveries at their Mount Polley copper/gold/silver property 72 km to the northwest of the Vital property.

REGIONAL GEOLOGY

The regional geology of the Lac La Hache area is illustrated on the Bonaparte Lake, 1"=4 mile, map sheet (#1278A) of the Geological Survey of Canada (Campbell and Tipper, 1971). Much of the Fraser Plateau to the west and south of Lac La Hache is mantled with thick Tertiary lava flows of Miocene and/or Pliocene age. However, a wide window in the Tertiary volcanics east of Lac La Hache exposed a 16 by 40 km belt of Upper Triassic Nicola Group volcanics and sediments. The western edge of the large Takomkane Batholith of Triassic or Jurassic age intrudes the Nicola Group rocks at Spout Lake, Mount Timothy, Timothy Lake and Spring Lake 17 km to the northeast and east of Lac La Hache. A Triassic coeval monzonite intrusive with dioritic, syenodioritic and syenitic phases intrudes the Nicola Group rocks over a zone extending up to 6.5 km west of the Takomkane Batholith along a belt which extends 11 km from Mount Timothy to Spout Lake on the G.S.C. map.

A late fault coincident with Timothy Creek cuts through the centre of the Nicola Group belt of rocks on the Bonaparte Lake Map and crosses the countryside just 1 to 2 km east of the Vital Claim Group. A 150 metre high ridge which lies between the fault and the Vital Claim Group is comprised of the Skull Hill Formation of Eocene and (?) Oligocene Age.

A few outcroppings of coarse grained monzonite, fine grained monzonite and monzodiorite (hybrid) occur on the Vital 17 mineral claim, and at locations immediately east of the Vital property. The igneous rocks suggest that much of the oval-shaped magnetic anomaly that underlies the Vital property could represent an alkaline body that is intrusive into the Nicola Group andesites that underlie the property.

Shallow (3 to 25 m) Pleistocene boulder-clay till blankets most of the Vital property.

REGIONAL MINERALIZATION

Copper occurrences are common east of the Timothy Creek Fault within basaltic and andesitic volcanic rocks of the Nicola Group, particularly where they are intruded by micro-dioritic, syenodioritic or monzonitic intrusive bodies. Mineralization consists of chalcopyrite or bornite and ranges from low grade disseminations to higher grade veinlets associated with shearing. Skarn development has also be noted at intrusive-volcanic contacts on the old WC property of Amax Exploration Inc. located immediately south of Spout Lake. Chalcopyrite occurs with magnetite at the skarn occurrences.

Similar chalcopyrite-magnetite mineralization occurs at the contact of an alkalic intrusive complex emplaced into Nicola Group rocks on the old Peach Lake property of Amax Exploration Inc. located just 4 km east of Spout Lake.

The Spout Lake and Peach Lake properties, located 8 and 10 km northeast of the Vital property, respectively, are presently within a large land parcel owned by GWR Resources of Armstrong, B.C. GWR Resources has conducted a vigorous exploration program on their property over a period of several years in an effort to prove up economic deposits of magnetite, copper and gold.

The GWR Resources Spout North Skarn deposit may contain approximately 1.2 to 1.7 million tons of 1.47% copper and 33% iron with minor gold.

As early as 1968, A. Sutherland Brown noted the "marked similarity" of the Spout Lake geology with that of the Cariboo Bell area (now called Mount Polley area) located 65 km northwest of Spout Lake (Report of the Minister of Mines, 1968, pp. 155-159).

Prior to production, the mineable reserves at the Mount Polley property were 81.5 million tonnes grading 0.30% copper and 0.414 grams per tonne gold (George Cross News Letter; Nov. 2, 1995).

REGIONAL MINERALIZATION continued

Exploration on the Mount Polley property since mid-2003 has proven up new deposits with much higher grades than the initial reserves. The Mount Polley Mine was put back into production in 2005 as a result of the new discoveries.

PROPERTY GEOLOGY

Pleistocene Sediments

Pleistocene sediments blanket most of the Vital Claim Group. The fourteen drill holes drilled in 1996 encountered boulder till and/or lacustrine sands and gravels from depths of 3 metres to 25 metres. Commonly, depths of 12 to 15 metres of overburden were penetrated in the drill holes.

Bedrock Geology

Much of the rock underlying the Vital Claim Group is a massive andesite lapilli tuff and agglomerate of the Upper Triassic Nicola Group. This rock was encountered in all eleven of the 1996 drill holes that reached bedrock. A general description of the rock is given below:

The andesite is slightly porphyritic with 5-10% pyroxene microphenocrysts (1-3 mm) set in a very fine grained black groundmass. The andesite is generally fresh with local weak alteration of the groundmass to aphanitic waxy green or light grey clay minerals. Local light green zones of sausseritization also equal up to 5% of the rock. Late epidote veins and zones equal 1-5%, and later white calcite veinlets equal ½ to 1% of the rock. Quartz veinlets are sometimes present, but rare.

Although the lapilli or agglomerate fragments are impossible to distinguish from the ash matrix in fresh broken samples (i.e. the drill chips), weathered rocks on surface clearly show the pyroclastic texture of the andesite. The andesite is much like that elsewhere in the district which is described on Page 34 of G.S.C. Memoir 363 (Campbell and Tipper, 1971).

PROPERTY GEOLOGY continued

Bedrock Geology continued

The andesite is strongly magnetic with perhaps 5% disseminated magnetite throughout, although much of the magnetite is impossible to distinguish from the other constituents of the andesite which are generally very fine grained and black. Some secondary magnetite (1-2%) is visible, however, within epidote veins and replacement zones.

The only variations encountered within the otherwise homogeneous andesite in the 1996 drill holes were zones of prophylitic or argillic alteration. The prophylitic zones (i.e. replacement by epidote, calcite, quartz and minor pyrite or magnetite) are thought to represent hydrothermal alteration associated with nearby intrusives. The argillic zones (i.e. replacement by clay minerals and pyrite) are also thought to represent hydrothermal alteration, but at some distance from the intrusive heat source. The argillic alteration was found to be most intense where the drill holes intercepted fault zones on the property.

During the 1996 drilling program, a quartz-feldspar porphyry dyke with minor chalcopyrite mineralization was encountered near the northwest corner of the Vital 8 mineral claim and a fine grained diorite dyke was encountered in a drill hole near the southwest corner of the Vital 14 mineral claim. A sample of the dyke yielded 300 parts per billion gold over a 7.6 metre interval.

A monzonite intrusive with micromonzonite and monzodiorite contact phases intrudes the Nicola andesites in a series of poorly exposed outcrops near the centre of the Vital 17 mineral claim.

GROUND MAGNETOMETER SURVEY - 2005

Previous Work

Ground magnetometer surveys were conducted over much of the original Vital Claim Group by the writer from 1992 to 1995 (see History). One very strong magnetic high was found on the western half of the Vital 5 mineral claim in 1994. The strong anomaly extended southeast on to the Plum 1 mineral claim which in 1994 was owned by Cominco Ltd. Cominco eventually let the Plum 1 mineral claim lapse and the writer staked the Vital 17 and 18 mineral claims shortly thereafter. The 2005 magnetometer survey was designed to cover the southeast extension of the strong Vital 5 magnetic anomaly on the Vital 18 mineral claim.

Grid

The very strong magnetics on the Vital 18 mineral claim hampered the use of a compass in the survey area. Several trial compass grid lines were attempted, but it proved to be impossible to run a straight compass line. It was necessary to establish flagged lines-of-sight. These lines were straight, but surveying with the GPS instrument (later) showed that the lines were not square with the planned grid.

Control points on the flagged lines were established with a Magellan Meridian GPS instrument using NAD 83 and the lines are plotted on Figure 5 using the UTM coordinates.

Seven grid lines of 500 metres were measured with survey stations flagged at 25 metre intervals along each line. Four man days were required to establish the grid due to the complications brought about by the strong magnetics.

GROUND MAGNETOMETER SURVEY - 2005 continued

Program

A Scintrex MF-2 Portable Fluxgate Magnetometer was used for the survey. The magnetometer with a resolution of 5 gammas was considered suitable for the job.

Baseline stations were established at the western ends of the seven grid lines. The Baseline station values were established by making a double traverse to each station on a day with slight diurnal variations. The Baseline stations were then corrected for diurnal variations and the corrected values were used during the survey.

Looped traverses were made along pairs of grid lines, starting and ending at baseline stations (usually within 2 hours), and corrections were made to all values for diurnal variations. During the survey, intermediate readings were taken midway between all flagged grid stations in addition to the grid station readings to increase the detail of the survey. All of the corrected readings are plotted on the contoured magnetometer map (Figure #5) accompanying this report. A constant value of 50,000 gammas has been subtracted from all of the values on the map for ease of plotting and clarity.

Results

Note: The following discussion refers to the magnetic values plotted on Figure 5. As mentioned earlier, a constant value of 50,000 gammas has been subtracted from all field readings for easier plotting on the figure.

A very strong magnetic anomaly crosses the Vital 18 mineral claim in a southeasterly direction for 400 metres from 9+00W on L5N to 7+50W on L1+50N. The "core" of the anomaly is 50 to 75 metres wide with peak values of 8820 gammas on L1+50N, 10930 gammas on L2N, 44000 gammas on L3N, 23000 gammas on L4N and 13600 gammas on L5N. This anomaly is believed to represent a magnetite-rich contact metasomatic deposit at moderate depth below surface.

GROUND MAGNETOMETER SURVEY - 2005 continued

Results continued

A second narrow (10 to 25 metre) magnetic high is identifiable over 4 grid lines from L0+50N 8+25W to L2N 8+00W. The peak values of this anomaly range from 3840 to 5810 gammas. This anomaly could represent a mafic-rich dyke.

DISCUSSION

Nine strong magnetic anomalies (5000 to 10000 gammas) were outlined on the Vital 5 & 8-15 mineral claims during ground magnetometer surveys conducted by the writer in the 1990's. The anomalies form a 2500 metre semi-circle with the southernmost anomaly extending from the Vital 5 mineral claim on to the Vital 18 mineral claim surveyed in 2005.

As mentioned previously, the anomalies are thought to represent magnetite-rich contact metasomatic deposits that fringe the edges of a central alkaline intrusive body.

The anomaly outlined by the 2005 survey on the Vital 18 mineral claim is the strongest on the property and the 44000 gamma reading on L3N at 7+75W is the highest value ever recorded on the Vital Claim Group.

The strong anomaly undoubtably represents a near surface concentration of magnetite, and it is considered to be the best exploration target on the property. The anomaly lies in a drift covered area between a monzonite intrusive seen on surface 500 metres to the northeast and Nicola andesite tuff encountered in a drill hole 500 metres to the northwest.

Two diamond drill sites were laid-out in late 2005 to test the magnetic anomaly for magnetite and possible associated copper and gold mineralization. However, the drilling of the two holes was postponed due to the onset of winter and the lack of a nearby source of drill water.

DISCUSSION continued

It is recommended that the two holes be drilled from the sites marked out on lines 3N and 4N.

Magnetite is presently in demand at coal washing plants at some of British Columbia's coal mines.

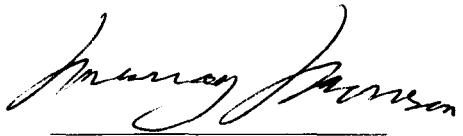
CONCLUSIONS AND RECOMMENDATIONS

The ground magnetometer survey conducted over the Vital 18 mineral claim in 2005 outlined a very strong magnetic high which extends 400 metres across the west-central portion of the mineral claim. One of the magnetometer readings was the highest ever recorded on the property.

The anomaly on the Vital 18 mineral claim is the strongest of nine outlined on the Vital Claim Group by ground magnetometer surveys conducted by the writer since 1992. The strong anomaly is believed to represent a magnetite-rich contact metasomatic zone which lies at (or near) the edge of an alkaline body (monzonite?). It is believed that the monzonite(?) is intrusive into Nicola andesite tuff which is known to underlie much of the property.

It is recommended that two diamond drill holes be drilled on grid lines 3N and 4N on the Vital 18 mineral claim to determine the grade of the magnetite coincident with the anomaly. Based on the district geology (see Regional Mineralization), there is also a possibility of finding copper and gold mineralization associated with the magnetite.

Magnetite, alone, is currently in demand at coal washing plants at some coal mines in British Columbia.



January 20, 2006
Kelowna, B.C.

Murray Morrison, B.Sc.

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APPENDIX A

STATEMENT OF QUALIFICATIONS

I, Murray Morrison, of the City of Kelowna, in the Province of British Columbia, hereby state that:

1. I graduated from the University of British Columbia in 1969 with a B.Sc. Degree in Geology.

2. I have been working in all phases of mining exploration in Canada for the past thirty-six years.

3. During the past thirty-six years, I have intermittently held responsible positions as a geologist with various mineral exploration companies in Canada.

4. I have conducted several geological, geochemical, and geophysical surveys on mineral properties in Southern British Columbia during the past thirty-six years.

5. I conducted the ground magnetometer survey outlined in this report.

6. I own a 100% interest in the Vital Claim Group at the time of writing this report.

January 20, 2006
Kelowna, B.C.

Murray Morrison, B.Sc.

APPENDIX B

STATEMENT OF EXPENDITURES - ON THE VITAL CLAIM GROUP

Statement of Expenditures in connection with a Ground Magnetometer Survey carried out on the Vital Claim Group, located 14 km northeast of Lac la Hache, B.C. (N.T.S. Map 92-P-14W) for the year 2005.

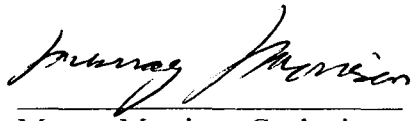
GROUND MAGNETOMETER SURVEY (2.5 km)

M. Morrison, geologist	5 days @ $350.00/day		$1,750.
Automobile (including gasoline and insurance)	5 days @ $61.00/day		305.
Lodging and meals (average)	5 days @ $58.00/day		290.
Flagging and hip chain thread			30.
		Subtotal	$2,375.

REPORT PREPARATION COSTS

M. Morrison, geologist (correcting magnetometer readings for diurnal variations; plotting and contouring magnetometer readings; analyzing material and writing report).	1 day @ $350.00/day		$ 350.
Drafting and typing			130.
Copying report			20.
		Subtotal	$ 500.
		GRAND TOTAL	**$2,875.00**

I hereby certify that the preceding statement is a true statement of monies expended in connection with the Ground Magnetometer Survey carried out August 31-September 7, 2005.



January 20, 2006

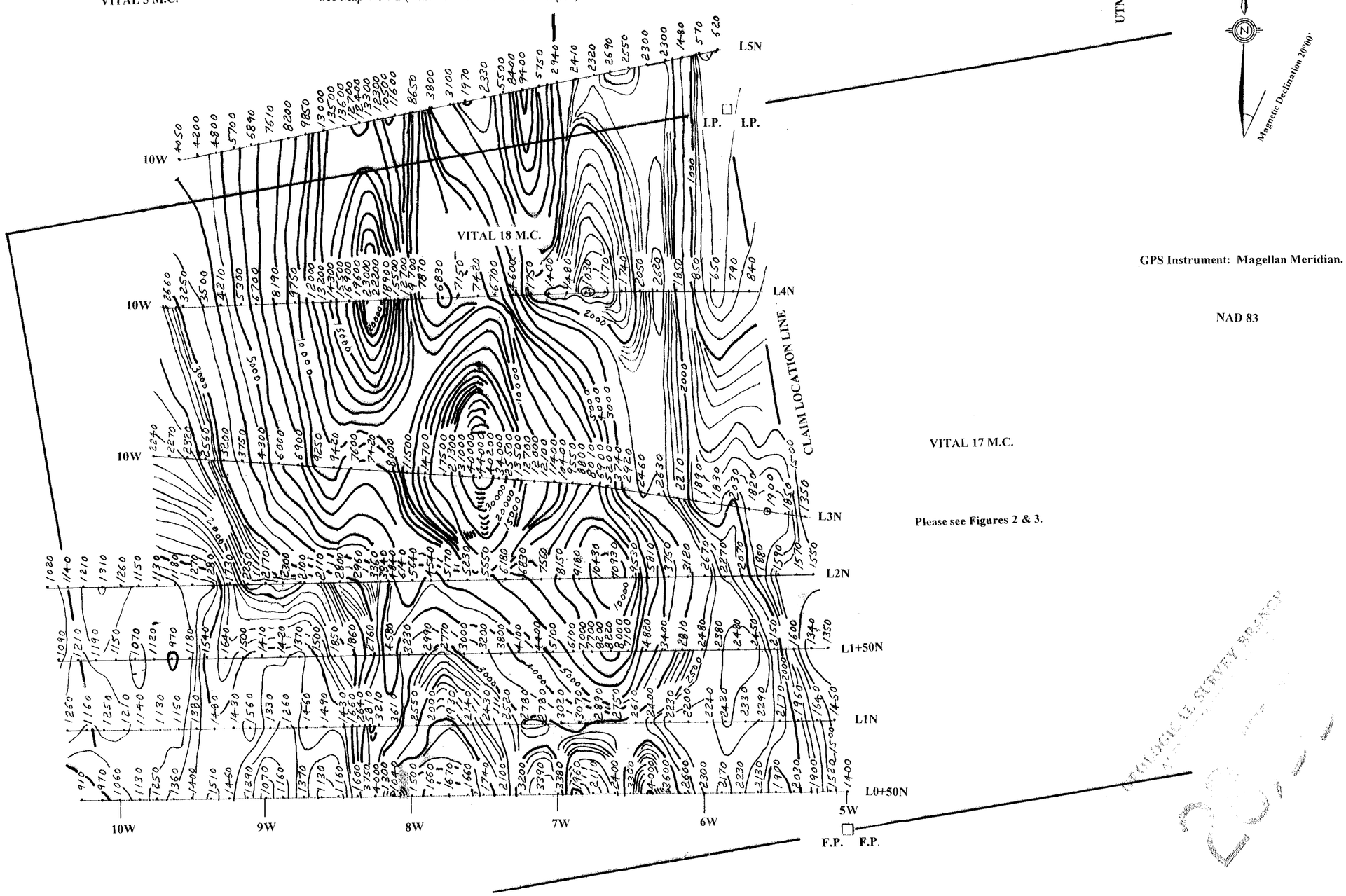
Murray Morrison Geologist

VITAL 5 M.C.

See Map V-94-2 (with the 1994 Assessment Report).

VITAL 3 M.C.

UTM 610500E



Magnetic Declination 20°00'

GPS Instrument: Magellan Meridian.

NAD 83

UTM 52000N

VITAL 17 M.C.

Please see Figures 2 & 3.

ISOMAGNETIC CONTOURS (ADD 50,000 GAMMAS FOR VERTICAL FIELD).
1000 GAMMAS
500 GAMMAS
100 GAMMAS

INSTRUMENT - SCINTREX MF-2-100 PORTABLE FLUXGATE MAGNETOMETER
CLAIM POSTS WERE TIED IN TO THE GRID WITH A COMPASS AND HIP CHAIN

UTM 610000E

0 50 100 metres

Scale 1: 2000

TO ACCOMPANY A GEOLOGICAL REPORT BY M.S. MORRISON.

M. S. Morrison

GWR RESOURCES INC

VITAL CLAIM GROUP
Lac la Hache Area, Clinton M.D., B.C.

GROUND MAGNETOMETER SURVEY - 2005

Drawn by: M.M.	N.T.S. 92-P-14W
January, 2006	**Figure 5**