



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

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20 Queen Street West
Toronto ON M5H 3S8

CP 55, Bureau 800
20 rue Queen ouest
Toronto ON M5H 3S8

June 15, 2001

VIA SEDAR

McCarthy Tétrault
London, Ontario

Attention: E. Lindsey Elwood

Dear Sirs/Mesdames:

Re: Spectral Diagnostics Inc. - SEDAR Project No. 360971
Rights Offering Circular dated June 14, 2001, 2001

On behalf of the Director, please be advised that acceptable material has been filed pursuant to paragraph 35(1)14 and clause 72(1)(h) of the *Securities Act* (Ontario) in connection with the above-mentioned matter.

Yours very truly,

"Margo Paul"

Margo Paul
Manager, Corporate Finance