



**British Columbia
Securities Commission**

Corporate Finance
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November 9, 2000

File No: X0-20196-4

Project No: 304596

Wengle Associates - Thornhill Ontario

Attention: Stephen C. Wengle

Dear Sirs/Mesdames:

RE: T & H Resources Ltd. (the "Issuer")
Offering Under Section 74(2)(7)
Rights Offering Circular Dated Nov. 9, 2000

The Executive Director acknowledges receipt of written notice by the Issuer of its intention to sell securities of its own issue to the holders of its securities pursuant to the exercise of a right, transferable or otherwise.

The Executive Director has not objected to the offering or has withdrawn objections previously raised.

Yours truly,

William Fisk

William Fisk
Securities Analyst