



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

PO Box 55, Suite 800
20 Queen Street West
Toronto ON M5H 3S8

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

**IN THE MATTER OF THE SECURITIES ACT
R.S.O. 1990, CHAPTER S.5 AS AMENDED**

AND

IN THE MATTER OF

Digital Gem Corporation

Receipt for Preliminary Prospectus dated **March 10th, 2000** relating to the securities of the above Issuer(s) is hereby issued pursuant to Section 55 of the Act.

This preliminary mutual reliance review system decision document evidences that preliminary receipts of the regulators in each of **British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick and Nova Scotia** have been issued.

DATED at Toronto this **13th** day of **March, 2000**.

"Kathryn Soden"

Kathryn Soden
DIRECTOR, Corporate Finance

Note:

The issuance of this receipt is not to be construed as meaning that the adequacy of the preliminary prospectus and supporting material has been established. These are being reviewed by the Corporate Finance Staff and initial comments will be furnished to you by letter as soon as possible.

To: Fasken Campbell Godfrey
Barristers and Solicitors

Attention: Sean Stevens

SEDAR Project #: 245694