

ARTGALLERYLIVE.COM MANAGEMENT LTD.

1480-885 West Georgia Street

Vancouver, BC V6C 3E8

VIA SEDAR

May 24, 2000

BRITISH COLUMBIA SECURITIES COMMISSION

200 - 865 Hornby Street

Vancouver, BC

V6C 2H4

Attention: Statutory Filings

Dear Sirs:

Re: **ArtGalleryLive.com Management Ltd.** (the "Company")

We enclose herewith a Form 27 - *Material Change Report Under Section 67(1) of the Act*.

We trust you will find the enclosed to be in order, however, if you have any questions, please do not hesitate to contact the undersigned.

Yours truly,

98 CORPORATE GROUP RESOURCES LTD.

Per:

"Renée Richardson"

Renée Richardson

Jr. Legal Assistant

/rr

Encls.

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