

ARTGALLERYLIVE.COM MANAGEMENT LTD.

Suite 575-1111 West Hastings St.
Vancouver, BC, V6E 2J3

VIA SEDAR

July 26, 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, should you have any questions, please contact the undersigned.

Yours truly,

98 CORPORATE GROUP RESOURCES LTD.

Per:

"Renée Richardson"

Renée Richardson
Jr. Legal Assistant

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Encls.
