



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

**IN THE MATTER OF NATIONAL POLICY 43-201
MUTUAL RELIANCE REVIEW SYSTEM FOR
PROSPECTUSES AND ANNUAL INFORMATION FORMS**

AND

IN THE MATTER OF

LUXELL TECHNOLOGIES INC.

This mutual reliance review system decision document evidences that notices of acceptance of the regulators in each of British Columbia, Alberta, Manitoba, Ontario and Quebec have been issued for an initial annual information form of the above issuer dated 29th of January, 2002.

DATED February 15, 2002.

"John Hughes"

Manager, Corporate Finance

TO: Lang Michener - Toronto
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Attention: Karen Anderson

SEDAR project No.: 419237