



**British Columbia  
Securities Commission**

Corporate Finance  
SEDAR Electronic Correspondence

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November 23, 2004

Sedar Project No.: 701951

Lang Michener  
BCE Place, 181 Bay Street, Suite 2500  
Toronto, Ontario M5J 2T7

Attention: S. Craig Halpenny

Dear Mr. Halpenny:

**Luxell Technologies Inc.  
Final Rights Offering Circular dated November 23, 2004**

We acknowledge receipt of Luxell's final rights offering circular filed on November 23, 2004. Pursuant to section 74(2)(7) of the *Securities Act* (British Columbia), the Executive Director does not object to the proposed rights offering proceeding.

Yours truly,

*Allan Lim*

Allan Lim, B.Comm., CA  
Manager  
Corporate Finance