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**IN THE MATTER OF THE SECURITIES ACT
R.S.N.S. 1989, CHAPTER 418, AS AMENDED**

AND

**IN THE MATTER OF
Maxxcom Inc.**

Receipt for an Amended Preliminary Prospectus dated **February 22, 2000** relating to the securities of the above Issuer is hereby issued pursuant to section 60 of the Act.

DATED at Halifax, this 22nd day of **February, 2000**.

"Donna Gouthro"

J. William Slattery, C.A.
Deputy Director, Corporate Finance
per Donna Gouthro
Corporate Finance Officer

NOTE: The issuance of this receipt is not construed as meaning that the adequacy of the Amended Preliminary Prospectus and supporting material has been established. These are being reviewed by the Commission staff and initial comments will be furnished to you by letter as soon as practicable.

**TO: Avi S. Greenspoon
Fogler, Rubinoff LLP**

Project #229530