



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

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20 Queen Street West 20 rue Queen ouest
Toronto ON M5H 3S8 Toronto ON M5H 3S8

10 January 2002

VIA SEDAR

Koffman Kalef
B.C.

Attention: Gary Floyd

Dear Sirs/Mesdames:

Re: Coldswitch Technologies Inc. - SEDAR Project No. 412060
Rights Offering Circular dated January 10, 2002

On behalf of the Director, I am pleased to advise you that acceptable material has been filed pursuant to paragraph 35(1)14 and clause 72(1)(h) of the *Securities Act* (Ontario) in connection with the above-captioned matter.

Yours very truly,

"Margo Paul"

Margo Paul
Manager, Corporate Finance