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September 12, 2001

Canadian Venture Exchange
10th Floor
#300 – 5th Ave SW
Calgary AB T2P 3C4

Alberta Securities Commission
10025 Jasper Avenue
Edmonton AB T5J 3Z5

- and to -

British Columbia Securities Commission
865 Hornby Street
Vancouver BC V60 2H4

Dear Sirs:

Re: Prospectus for Luxor Developments Inc. (the "Company")

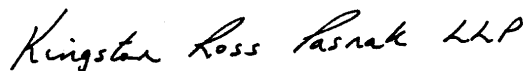
We refer to the prospectus of the above company dated September 12, 2001, relating to the sale and issue of 2,500,000 common shares.

We consent to the use in the above mentioned prospectus of our Auditors' report and review engagement report relating to the financial statements for the year ending October 31, 2000, and the six month period ending April 30, 2001, respectively, dated November 24, 2000, except as to Note 6 which is as of September 12, 2001.

We report that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the financial statements upon which we have reported or that is within our knowledge as a result of our audit and our review of such financial statements.

This letter is provided to the securities regulatory authorities to which it is addressed pursuant to the requirements of their securities legislation and not for any other purpose.

Yours very truly,



Kingston Ross Pasnak LLP
Chartered Accountants

cc: Luxor Developments Inc.
Hustwick Wetsch Moffat & McCrae

BDR/jac/BDR456940

