

CERTIFICATE OF ELIGIBILITY

TO: Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Office of the Administrator of Securities, New Brunswick
Securities Division Department of Government Services and Lands,
Government of Newfoundland and Labrador

(collectively, the "**Jurisdictions**")

Dear Sirs:

Re: illumiCell Corporation (the "Corporation") - Preliminary Short Form Prospectus dated June 19, 2007 (the "Preliminary Prospectus")

This certificate is provided pursuant to National Instrument No. 44-101 - Short Form Prospectus Distributions ("**NI 44-101**").

The undersigned, Chief Financial Officer of the Corporation, hereby confirms on behalf of the Corporation and not in his personal capacity, that the Corporation satisfies the eligibility criteria of Section 2.2 of NI 44-101 in each of the Jurisdictions and that all material incorporated by reference in the Preliminary Prospectus and not previously filed is being filed with the Preliminary Prospectus.

DATED at Calgary, Alberta, this 19th day of June, 2007.

ILLUMICELL CORPORATION

(signed) "Andrew Osis"

Andrew Osis
Chief Financial Officer
illumiCell Corporation