

BURSTALL WARD

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April 27, 2000

TO: Alberta Securities Commission
4th Flr., 300 - 5th Avenue S.W.
Calgary, Alberta T2P 3C4

British Columbia Securities Commission
1100, 865 Hornby Street
Vancouver, British Columbia V6Z 2H4

Ontario Securities Commission
Suite 1800
20 Queen Street West
Toronto, Ontario M5H 3S8

Manitoba Securities Commission
1128 - 405 Broadway
Winnipeg, Manitoba R3C 3L6

Québec Securities Commission
17th Flr., Stock Exchange Tower
800 Victoria Square
Montreal, Québec H4Z 1G3

Nova Scotia Securities Commission
Joseph Howe Building
2nd Floor, 1690 Hollis Street
Halifax, Nova Scotia B3J 2P8

Chief of Securities Administration
Saskatchewan Securities Commission
800 - 1920 Broad Steet
Regina, Saskatchewan S4P 3V7

Dear Sirs:

Re: Highland Energy Inc. - Directors' Circular

On behalf of Highland Energy Inc. (the "Corporation"), we forward via SEDAR the Directors' Circular of the Corporation dated April 24, 2000 along with \$2,872.95 in respect of the requisite filing fees, calculated as follows:

British Columbia:	\$25;
Alberta:	\$500;
Saskatchewan	\$30;
Manitoba	no fees;
Ontario:	\$450 (being \$500 less \$50 which is 10% pursuant to section 1.1(2) of the Fee Regulation);

Quebec:	\$500;
Nova Scotia	\$100; and
SEDAR fees:	\$1,267.95 (being \$195 plus \$165 for each additional province plus \$82.95 for GST.

For purposes of the Quebec Securities Commission, we note that the french translation will be filed shortly.

Please call the undersigned if you have any questions.

Yours truly,

BURSTALL WARD

"Roger MacLeod"