

STIKEMAN, ELLIOTT

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December 30, 1999

File No. 062470-1006

To: Ontario Securities Commission

Attention: Statutory Filings

Dear Sirs:

**Re: Miramar Mining Corporation
SEDAR Project #226984**

Please find attached the Company's fee of \$90.00 with respect to its Form 27 - Material Change Report dated December 13, 1999.

Yours truly,

STIKEMAN, ELLIOTT

Per:

"LLOYD J. MACNEIL"

Lloyd J. MacNeil

LJM/tss

encl.