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File A92636

January 7, 2003

VIA COURIER AND SEDAR

Commission des valeurs mobilières du Québec
22nd Floor, Stock Exchange Tower
800 Victoria Square
Montreal, Québec
H4Z 1G3

Attention: **Josée Ouellette**

Dear Madam:

Re: TUSK Energy Inc. ("TUSK") take-over bid for all of the outstanding common shares of Del Roca Energy Ltd. ("Del Roca")

Further to your inquiry, we wish to advise that the take-over bid (the "**Take-over Bid**") by TUSK for all of the outstanding common shares of Del Roca (the "**Common Shares**") is being made in accordance with section 121 of the *Securities Act* (Québec) (the "**Act**").

To satisfy ourselves that TUSK is able to rely on section 121 of the Act, we conducted a search through ADP Investor Communications as to the geographic holdings of beneficial holders of Common Shares. The search showed that, as of December 11, 2002, there were five holders of Common Shares resident in Québec holding 18,195 Common Shares. Based on these search results, we can advise you that:

(1) there are fewer than 50 holders of Common Shares, according to the addresses entered in the records of Del Roca, who are resident in Québec;

(2) the holders of Common Shares resident in Québec own less than 2% of the outstanding

As a result of the foregoing, the Take-over Bid is exempt from the provisions of Chapt rs III and IV of the Act.

Thank you for your assistance in this matter. Should you have any questions or concerns, please do not hesitate to contact me.

Yours very truly,

GOWLING LAFLEUR HENDERSON LLP

"J. Jason McCormick"

J. Jason McCormick

cc: TUSK Energy Inc.
Attention: Norman W. Holton

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