

WENGLER ASSOCIATES

BARRISTERS and SOLICITORS

HARVEY H. WENGLER, Q.C.
STEPHEN C. WENGLER

[] Please reply to:
335 Bay Street, Suite 1000
Toronto, Ontario M5H 2R3
TEL: (416) 364-7201
FAX: (416) 361-1215

[X] Please reply to:
22 Vanwood Road, Suite 1A
Thornhill, Ontario L3T 2N2
TEL: (905) 889-0005
FAX: (905) 889-2060

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October 12, 2000

TO: BRITISH COLUMBIA SECURITIES COMMISSION
AND TO: ONTARIO SECURITIES COMMISSION
AND TO: THE TORONTO STOCK EXCHANGE

Dear Sirs:

RE: T & H RESOURCES LTD. - MATERIAL CHANGE REPORT

Please find enclosed a copy of a Material Change Report dated October 12, 2000.

Yours very truly,

WENGLER ASSOCIATES

Per:

"Stephen C. Wengler"

Stephen C. Wengler

SCW/pw

Encl.