

**McMANUS
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May 22, 2001

"CONTINUOUS DISCLOSURE"

Alberta Securities Commission
20th Floor, 10025 Jasper Avenue
Edmonton, AB T5J 3Z5

British Columbia Securities Commission
1100, 865 Hornby Street
Vancouver, BC V6Z 2H9

Ontario Securities Commission
Suite 800, 20 Queen Street West
Toronto, ON M5H 3S8

Dear Sirs:

Re: Westfort Energy Ltd.

Please find enclosed herewith Form 27, "Material Change Report", of Westfort Energy Ltd., dated May 22, 2001, for filing under Section 118(2) of the *Securities Act* (Alberta), Section 75(2) of the *Securities Act* (Ontario), and Section 67(1) of the *Securities Act* (British Columbia).

We also forward herewith to the Ontario Securities Commission the required filing fee of \$80.

We trust you will find the enclosed to be satisfactory and thank you for your attention herein.

Yours very truly,

McMANUS THOMSON

(Signed) Morris S. McManus

MORRIS S. McMANUS, Q.C.

/jmp

*Enclosure

cc: Toronto Stock Exchange