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THROUGH SEDAR**

January 23, 2001

Alberta Securities Commission
4th Floor, 300 - 5th Avenue SW
Calgary, AB T2P 3C4

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

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

Attention: Corporate Finance

Dear Sirs and Mesdames:

**RE: Destiny Resource Services Corp. (the "Corporation")
Material Change Report**

Enclosed please find a completed Form 27, "Material Change Report" under Section 118(1) of the *Securities Act* (Alberta), Section 75(2) of the *Securities Act* (Ontario) and Section 67(1) of the *Securities Act* (British Columbia) dated January 23, 2001.

We trust you will find the foregoing to be in order.

Yours very truly,

McMANUS THOMSON

Signed "James D. Thomson"

JAMES D. THOMSON
Encl.