

Best Pacific Resources Ltd.

1500, 144 - 4th Avenue S.W.

Calgary, Alberta

T2P 3N4

March 13, 2000

ALBERTA SECURITIES COMMISSION
MARKET SURVEILLANCE/CONTINUOUS DISCLOSURE
19th Floor, 10025 Jasper Avenue
Edmonton, Alberta
T5K 3Z5

Attention: Executive Director

BRITISH COLUMBIA SECURITIES COMMISSION
1100, 865 Hornby Street
Vancouver, British Columbia
V6Z 2H4

Attention: Executive Director

ONTARIO SECURITIES COMMISSION
Suite 800, Box 55
20 Queen Street
Toronto, Ontario
M5H 3S8

Attention: Disclosure Section

THE TORONTO STOCK EXCHANGE
2 First Canadian Place, 4th Floor
Exchange Tower
Toronto, Ontario
M5X 1J2

Dear Sir:

Re: BEST PACIFIC RESOURCES LTD. - MATERIAL CHANGE REPORT UNDER SECTION 118(1) OF THE SECURITIES ACT (ALBERTA), SECTION 67(1)(b) AND SECTION 75(1) OF THE SECURITIES ACT (ONTARIO)

This letter is intended as a statement setting forth certain matters that may be a material change in the affairs of Best Pacific Resources Ltd.. (the "Corporation"). For convenience, this letter is itemized in the same manner as Form 27 of the Securities Act (Alberta). Concurrent with this filing, this letter is being filed with The Toronto Stock Exchange, being the only Exchange on which the Corporation's shares are currently listed.

Item 1 - Reporting Issuer

Best Pacific Resources Ltd.
1500, 144 - 4th Avenue S.W.
Calgary, Alberta
T2P 3N4

Item 2 - Date of Material Change

March 10, 2000

Item 3 - News Release

March 13, 2000

Item 4 - Summary of Material Change

See below.

Item 5 - Full Description of Material Change

Best Pacific Resources Ltd. (the "Corporation") has concluded the sale of certain properties in southeastern Saskatchewan for total consideration of twenty-eight million (\$28,000,000) dollars, Canadian funds, with proceeds being applied to reduce corporate debt to approximately \$13,500,000. The transaction had an effective date of February 1, 1999.

**Item 6 - Reliance on Section 118(1) of the Securities Act (Alberta)
and Section 73(1) of Securities Act (Ontario)**

N/A

Item 7 - Omitted Information

None

Item 8 - Senior Officer

The name of a Senior Officer of the Corporation who is knowledgeable about the material change and who can be contacted by the Commission is:

Best Pacific Resources Ltd.
1500, 144 - 4th Avenue S.W.
Calgary, Alberta
T2P 3N4
Attention: Ronald D. Dooley, Vice-President, Finance and Chief Executive Officer
Phone: (403) 263-8389 Fax: (403) 233-7463

Item 9 - Statement of a Senior Officer

The foregoing accurately discloses the material change referred to in this report.

DATED at Calgary, Alberta, this 14th day of March, 2000.

Yours truly,

Best Pacific Resources Ltd.

Per: "Michael J. Perkins"
Michael J. Perkins
Secretary