

ELGIN RESOURCES INC.

Suite 850, 1095 West Pender Street, Vancouver, BC V6E 2M6
Telephone: (604) 689-1428 Facsimile: (604) 681-4692

VIA SEDAR

January 18, 2001

Alberta Securities Commission
21st Floor, 10025 Jasper Avenue
Edmonton, Alberta T5J 3Z5

B.C. Securities Commission
200 - 865 Hornby Street
Vancouver, British Columbia V6Z 2H4

Attention: Continuous Disclosure

Dear Sir or Madam:

Re: Elgin Resources Inc. (the "Company") – Form 27 Material Change Report

We enclose a Form 27 – Material Change in connection with the Company's news release dated January 18, 2001.

If you have any questions in this regard, please do not hesitate to contact the writer.

Yours truly,

ELGIN RESOURCES INC.

Sandra Lee
Corporate Secretary

cc: Michael Provenzano – O'Neill & Company