

BERUSCHI & COMPANY

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SEDAR FILED

May 24, 2000

British Columbia Securities Commission
200 - 865 Hornby Street
Vancouver, BC V6Z 2H4

Attention: Statutory Filings

Dear Sirs:

Re: Ballard Enterprises Ltd.

Please find enclosed a Form 27 with respect to the News Release dated May 17, 2000.

We trust the foregoing is satisfactory.

Yours truly,

BERUSCHI & COMPANY

PER: "Gwen Wegner"

GWEN WEGNER

Paralegal

Enclosure

cc: Canadian Venture Exchange
Attention: Index Clerk

cc: Ballard Enterprises Ltd.