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Our File No: 27586

**FILED BY SEDAR**

May 24, 2002

**TO:**

Alberta Securities Commission

British Columbia Securities Commission

Ontario Securities Commission

Manitoba Securities Commission

Québec Securities Commission

Newfoundland Securities Commission

Chief of Securities Administration

Saskatchewan Securities Commission

Dear Sirs:

**Re: Saddle Resources Inc. - Directors' Circular**

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On behalf of Saddle Resources Inc. (the "Corporation"), we forward via SEDAR the Directors' Circular of the Corporation dated May 17, 2002 along with \$1,455 in respect of the requisite filing fees, calculated as follows:

|                  |                                                                                               |
|------------------|-----------------------------------------------------------------------------------------------|
| British Columbia | \$25;                                                                                         |
| Alberta          | \$500;                                                                                        |
| Saskatchewan     | \$30;                                                                                         |
| Manitoba         | no fees;                                                                                      |
| Ontario          | \$400 (being \$500 less \$100 which is 20% pursuant to section 1.1(2) of the Fee Regulation); |
| Quebec           | \$500; and                                                                                    |
| Newfoundland     | no fee.                                                                                       |

Please call the undersigned if you have any questions.

Yours truly,

**BURSTALL WINGER LLP**

*"Roger MacLeod"*