

MORRIS S. McMANUS, Q.C. *

BARRISTER & SOLICITOR

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FILED ELECTRONICALLY THROUGH SEDAR

February 17, 2004

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

- and -

TSX Venture Exchange Inc.

Dear Sirs:

Re: Endless Energy Corp. (the "Corporation")

On behalf of the Corporation, please find enclosed herewith for filing Form 27, Material Change Report, under Section 146(1) of the *Securities Act* (Alberta), Section 85(1) of the *Securities Act* (British Columbia), and Section 75(2) of the *Securities Act* (Ontario), dated February 13, 2004.

Thank you for your attention herein.

Yours very truly,

(Signed) Morris S. McManus

MORRIS S. McMANUS, Q.C.

/jmp