

Macleod Dixon

Barristers & Solicitors

CALGARY • TORONTO • MOSCOW • ALMATY • CARACAS

Our File: 161571

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May 1, 2000

VIA ELECTRONIC FILING (SEDAR)

Ontario Securities Commission
Toronto, Ontario

Dear Sirs/Mesdames:

**Re: CGX Energy Inc. (the "Company") –
Material Change Report Filing**

We act as counsel for the Company. We are filing electronically on behalf of the Company with the Ontario Securities Commission this letter, a material change report (Form 27) prepared pursuant to the Ontario *Securities Act* and the \$90 filing fee for the material change report.

Yours truly,

MACLEOD DIXON

(signed)

Geoffrey G. Farr

GGF:dt