

June 30, 2005

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FILED BY SEDAR**

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Saskatchewan Financial Services Commission
Autorité des marchés financiers

Dear Sirs/Mesdames:

**Re: VHQ Entertainment Inc. (the “Issuer”)
 Material Change Report dated June 29, 2005 (the “Material Change Report”)
 SEDAR Project Number 802840**

On behalf of the Issuer, we are refiling with this letter the Material Change Report of the Issuer. The previously filed Material Change Report inadvertently contained the incorrect press release as Schedule “A” attached thereto.

I thank you in advance for your assistance in this matter. Should you require additional information, please do not hesitate to call me.

Yours truly,

GOODMANS LLP

Per: “*Linda M. Pavao*”

Linda M. Pavao
Securities Law Clerk

Attachments