



**British Columbia  
Securities Commission**

Corporate Finance  
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March 16, 2000

File No: S-120584-4

Project No: 214661

Ballam MacInnes

Attention: Greg E. Peterson

Dear Sirs/Mesdames:

RE: GLOBAL RAILWAY INDUSTRIES LTD. (the "Issuer")  
Amendment No. 1 dated March 14, 2000 (the "Amendment")

Receipt is hereby acknowledged of the Amendment, filed pursuant to Section 67 of the Securities Act, amending the Issuer's prospectus dated January 10, 2000.

Yours truly,

*Lawrence P. Wilkins*

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Lawrence P. Wilkins, CA  
Manager

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