

HOWARD & MACKIE

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FILE NO: 999

December 13, 1999

British Columbia Securities Commission
200 - 855 Hornby Street
Vancouver, B.C.
V6Z 2H4

Dear Sir/Madam:

Re: GEOCAN Energy Inc. - Filing in British Columbia

We have added British Columbia as a recipient agency in order to comply with Blanket Order 51-501 (B.C.) and CDNX regulations. Material Change Report, project number 225940 is filed late due to the conflicting and confusing information we received from Alberta and British Columbia Securities Commissions and CDNX with regards to the SEDAR requirements.

If you should have any further questions or concerns, please feel free to contact me directly.

Sincerely,

HOWARD, MACKIE

"Eleanor S. Chan"

ELEANOR S. CHAN

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