January 25, 2000

Ontario Securities Commission
Suite 800, Box 44
20 Queen Street West
TORONTO, Ontario
M5H 3S8

Gentlemen:

RE: TriNexus Holdings Ltd.

Please find enclosed the Material Change Report filed pursuant to s. 75 of the Securities Act (Ontario) along with the required fee of $90.00. Please note that this is being filed late due to inadvertence and that internal procedures have been reviewed to ensure that it does not happen again.

If you require any further information, please do not hesitate to contact the undersigned.

Yours truly,

TRINEXUS HOLDINGS LTD.

(signed) *Audrey J. Carruthers*

Audrey J. Carruthers
Corporate Secretary

Enclosures