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March 16, 2000

PRIVATE & CONFIDENTIAL

Alberta Securities Commission
40th Floor, Alberta Stock Exchange Tower
300 – 5th Avenue SW
Calgary, Alberta
T2P 3C4

Dear Sirs:

Re: Longview Petroleum Corporation

We refer to the preliminary prospectus of the above Company dated March 16, 2000 relating to the sale and issue of 1,000,000 Common shares.

We have reported to the directors on the following financial statements in the preliminary prospectus:

Balance sheet as at February 2, 2000

Our report on the financial statement for 2000 was dated February 4, 2000 except for note 5 which is dated < >.

We are withholding our signature from the draft report in the preliminary prospectus pending:

- a) reviewing events between the dates of the preliminary and final prospectus;
- b) reviewing comments which may be issued by the Commission; and
- c) reading the final prospectus.

This letter is provided solely for the purpose of assisting the securities regulatory authority to which it is addressed in discharging its responsibilities and should not be relied on for any other purpose.

Yours truly,

signed "BDO Dunwoody LLP"

CHARTERED ACCOUNTANTS

/kjb

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