

March 27, 2002

«MrMs»«ClientGiven\_Name» «ClientSurname»  
«Address» «Address2»  
«City», «Province»  
«Postal»

Dear «MrMs» «ClientSurname»:

Further to our letter to you of March 7, 2002, you should now have received a letter from Mr. R.H. Goodwin of Canada Customs and Revenue Agency (“CCRA”) outlining CCRA’s concerns with respect to Sentinel Hill 1998 Master Limited Partnership. In the letter CCRA indicated its willingness to continue discussing these concerns provided that you deliver to CCRA a time compliance waiver on or before **April 5, 2002**. CCRA also stated that if you do not provide the waiver it might become necessary for CCRA to reassess you immediately.

Goodmans LLP, on behalf of Sentinel Hill, is continuing discussions with CCRA both in Vancouver and Ottawa. We **recommend that you provide the waiver requested** on a timely basis in order that these discussions may constructively continue for a period of time before reassessments are issued.

As the CCRA letter states, you may revoke your waiver at any time on 6 months prior notice.

Should you have any questions in connection with the foregoing, please do not hesitate to contact our offices in Vancouver or Toronto and speak with any of Robert Strother, J. Paul Darc, Kenneth Gordon or Bradley Sherman.

Yours very truly,

**SENTINEL HILL VENTURES CORPORATION**

J. Paul Darc

Partner