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WAVEFRONT ENERGY & ENVIRONMENTAL SERVICES INC.

LETTER OF INTENT TO ACQUIRE TOP GUN SAND PUMPS AND RENTALS EXTENDED

EDMONTON, Alta Dec 15, 2006/ Wavefront Energy and Environmental Services Inc., a provider and licensor of its proprietary fluid flow process for improved oil recovery (Powerwave™) and groundwater remediation (Primawave™) wishes to update the market regarding the proposed acquisition of Top Gun Sand Pumps and Rentals ("Top Gun").

In connection with the Letter of Intent to acquire a 100% undivided interest in Top Gun, an arms length privately held Saskatchewan company, as announced June 6, 2006 the parties have further agreed to extend the deadline to close the transaction to February 15, 2007. The extension will permit Top Gun to complete the assignment of intellectual property, and the Company to conclude a definitive purchase agreement.

Wavefront President and CEO Brett Davidson stated, "As successfully demonstrated in the heavy oil sector, Top Gun's intellectual property when combined with Powerwave™ has always been of interest to the Company. We remain committed to closing the transaction and look forward to bringing Tyler Scott and his Top Gun team into the Wavefront fold."

About Wavefront Energy and Environmental Services Inc.

Wavefront develops, markets, and licenses proprietary technologies in the energy and environmental sectors. The Company's patented fluid flow Powerwave™ and Primawave™ process is a proven and verified optimization technique. Within the energy sector the Company's strategy is to license the technology to service providers, provide site licenses to oil producers, and to acquire or earn working interests in mature oilfields. In the environmental sector, the technology is licensed to service providers who implement the technology to reduce long-term liabilities associated with contaminated sites.

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ON BEHALF OF THE BOARD OF DIRECTORS

WAVEFRONT ENERGY AND ENVIRONMENTAL SERVICES INC.

"Brett Davidson" (signed)

Brett Davidson, President, CEO & Director

Cautionary Disclaimer – Forward Looking Statements

Certain statements contained herein regarding the Company and its operations constitute "forward-looking statements" within the meaning of the United States Private Securities Litigation Reform Act of 1995. All statements that are not historical facts, including without limitation statements regarding future estimates, plans, objectives, assumptions or expectations or future performance, are "forward-looking statements". We caution that such "forward-looking statements" involve known and unknown risks and uncertainties that could cause actual results and future events to differ materially from those anticipated in such statements. The Company expressly disclaims any obligation to up-date any "forward-looking statements."

Powerwave™ and Primawave™ are registered Trademarks of Wavefront Energy and Environmental Services Inc