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April 25, 2000

Ms Virginia Schweitzer
McCarthy Tetrault

Dear Sirs/Mesdames:

I acknowledge receipt of the renewal Annual Information Form (the "AIF") dated **April 18, 2000** for **Corel Corporation**.

I have accepted the AIF for filing in Nova Scotia effective **April 20, 2000** in accordance with National Policy No. 47.

Yours very truly,

"Donna Gouthro"

J. William Slattery, C.A.
Deputy Director, Corporate Finance
per Donna Gouthro
Corporate Finance Officer

Project #256746