



Incorporating the practice of SMITH LYONS

Suite 1200
700 - 2nd Street S.W.
Calgary, Alberta
Canada T2P 4V5
Telephone (403) 298-1000
Facsimile (403) 263-9193
www.gowlings.com
File A86796

To: Canadian Securities Regulatory Authorities in the provinces of British Columbia, Alberta, Ontario and Quebec

We hereby consent to the reference to our opinion contained under the heading "Canadian Federal Income Tax Considerations" in the Circular accompanying the Offer dated December 24, 2001 made by Pulse Data Inc. to the holders of trust units of ReQuest Income Trust.

December 24, 2001
Calgary, Alberta

(signed) *Gowling Lafleur Henderson LLP*
Barristers and Solicitors