

STIKEMAN, ELLIOTT

BARRISTERS & SOLICITORS

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September 29, 1999

VIA SEDAR

**British Columbia Securities Commission
The Manitoba Securities Commission
Office of the Administrator, New Brunswick
Securities Commission of Newfoundland
Ontario Securities Commission
Quebec Securities Commission
Registrar of Securities, Prince Edward Island
Alberta Securities Commission
Nova Scotia Securities Commission
Saskatchewan Securities Commission
Registrar of Securities of Yukon
Securities Registries of the Northwest Territories**

**Re: BCE EMERGIS INC.
Material Change Report
Our file: 041860-1024**

Dear Sirs:

Please find herewith a Material Change Report dated September 21, 1999 for the above-captioned corporation.

Should you have any questions, please communicate with the undersigned by telephone at the (514) 397-3157 or by telecopier at (514) 397-3222.

Yours truly,

STIKEMAN, ELLIOTT

(signed) Daniel Dumouchel
Daniel Dumouchel
Securities Paralegal

Encl.