

Lapointe Rosenstein

A GENERAL PARTNERSHIP
Barristers & Solicitors

November 18, 1999

VIA SEDAR

BRITISH COLUMBIA SECURITIES COMMISSION

ALBERTA SECURITIES COMMISSION

SASKATCHEWAN SECURITIES COMMISSION

ONTARIO SECURITIES COMMISSION

NOVA SCOTIA SECURITIES COMMISSION

SECURITIES DIVISION - DEPARTMENT OF GOVERNMENT SERVICES AND LAND (NEWFOUNDLAND)

**Re: AXCAN PHARMA INC.
- Material Change Report
Our file: AXCA.39244**

Dear Sirs:

On behalf of Axcan Pharma Inc. ("Axcan"), we are filing with your Commission a Material Change Report relating to the affairs of Axcan.

Trusting you will find the attached to be in order, we remain,

Yours truly,

Lapointe Rosenstein

Per: (signed) *"Alexandre Ciocilteu"*

Alexandre Ciocilteu

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