

Lapointe Rosenstein

A GENERAL PARTNERSHIP
Barristers & Solicitors

May 25, 2000

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.39761**

Dear Sirs:

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

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

Yours truly,

Lapointe Rosenstein

Per: (signed) "*Alexandre Ciocilteu*"

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AC/cc
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