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VIA SEDAR

To All of the Securities Commissions or Similar Regulatory Authorities
In All of the Provinces and Territories of Canada

Dear Sirs:

Re: Canadian Superior Energy Inc.
National Instrument 44-101, Annual Information Form Filing

As counsel on behalf of Canadian Superior Energy Inc. (the "Corporation"), we hereby give notice that for the purposes of National Instrument 44-101, the Corporation is relying on its Annual Information Form filed under National Instrument 51-102 on SEDAR Project #759893.

Yours truly,

McCarthy Tétrault LLP

Signed: "*John Osler*"

John S. Osler

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