

COGNICASE INC.

ACCOMPANYING LETTER PURSUANT TO SECTION 7.2 OF
NATIONAL POLICY 43-201

TO: British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Commission des valeurs mobilières du Québec
Administrator of Securities, New Brunswick
Nova Scotia Securities Commission
Securities Commission of Newfoundland
Registrar of Securities (Prince Edward Island)

FROM: Cognicase Inc.

SUBJECT: Public Offering of Common Shares of Cognicase Inc. (the "Offering")

Pursuant to section 7.2 of *National Policy 43-201 - Mutual Reliance Review System for Prospectus and Annual Information Forms* ("MRRS"), Cognicase Inc. (the "Corporation") hereby certifies, in connection to the Offering, that :

- (a) all materials, including all required translations, have been filed with all non-principal regulators that have not opted out of the MRRS for the materials;
- (b) in respect of each jurisdiction in which the materials are filed, the Corporation has filed or delivered all documents required to be filed or delivered under the local securities legislation and is not subject to a cease trade order issued by a local securities regulatory authority;
- (c) in each jurisdiction in which the securities will be offered to purchasers, at least one underwriter that has signed the certificate is registered.

DATED this 8th day of May, 2001

Yours truly,

(signed) _____

Benoit Dubé

Corporate Secretary