



FRASER MILNER CASGRAIN LLP

VIA SEDAR

May 15, 2001

**BRITISH COLUMBIA SECURITIES COMMISSION
ALBERTA SECURITIES COMMISSION
SASKATCHEWAN SECURITIES COMMISSION
MANITOBA SECURITIES COMMISSION
ONTARIO SECURITIES COMMISSION
COMMISSION DES VALEURS MOBILIÈRES DU QUÉBEC
OFFICE OF THE ADMINISTRATOR OF SECURITIES, NEW BRUNSWICK
NOVA SCOTIA SECURITIES COMMISSION
REGISTRAR OF SECURITIES, PRINCE EDWARD ISLAND
THE SECURITIES COMMISSION OF NEWFOUNDLAND**

Dear Sirs:

**Subject: Cognicase Inc. (the “Corporation”)
Short Form Prospectus dated May 15, 2001 relating to
the Offering of 3,500,000 common shares**

We refer to the short form prospectus dated May 15, 2001 (the “Prospectus”) in connection with the offering of the Corporation.

We hereby consent to the use of our firm’s name on the face page of the Prospectus and consent to the use of our firm’s name and reference to our opinion under the headings “Legal Matters” and “Eligibility for Investment” in the Prospectus.

We confirm that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information in the Prospectus that:

1. are derived from our opinions referred to above; or,
2. are within our knowledge as a result of the services we performed to render such opinions.

This letter is solely for the information of the securities commissions and is not to be referred to in whole or in part in the Prospectus or in any other similar document and should not be relied upon by any other person.

Your truly,

***(Signed)* FRASER MILNER CASGRAIN LLP**