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Montréal, April 16, 2002

VIA SEDAR

**Commission des valeurs
mobilières du Québec**

**Re: ISEE3D Inc.
Our File No.: T908642**

Dear Sirs:

In connection with our application to become reporting issuer in the Province of Québec, we are adding you as recipient jurisdiction for each of the documents filed through SEDAR since January 1, 2001.

Yours truly,

GOWLING LAFLEUR HENDERSON LLP

(signed) Jason Saltzman

JS/