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IN THE MATTER OF THE SECURITIES ACT
R.S.N.S. 1989, CHAPTER 418, AS AMENDED

AND

IN THE MATTER OF
Webhelp.com Inc.

Receipt for Preliminary Prospectus dated **March 27, 2000**, relating to the securities of the above Issuer is hereby issued pursuant to section 60 of the Act.

DATED at Halifax, this **28th** day of **March**, **2000**.

"Kevin Redden"

J. William Slattery, C.A.
Deputy Director, Corporate Finance
per Kevin Redden
Staff Accountant

NOTE: The issuance of this receipt is not construed as meaning that the adequacy of the Preliminary Prospectus and supporting material has been established. These are being reviewed by the Commission staff and initial comments will be furnished to you by letter as soon as practicable.

TO: Toryco Services
Darren D. Baccus