

**FORM 27**

**MATERIAL CHANGE REPORT UNDER SECTION 118(1)  
OF THE SECURITIES ACT**

**ITEM 1 Reporting Issuer:**

e-Quisitions Inc.  
202, 12315 Stony Plain Road  
Edmonton, Alberta  
T5N 3Y8

**ITEM 2 Date of Material Change:**

September 7, 2000

**ITEM 3 Publication of the Material Change:**

News Release regarding the initial distribution of securities issued on August 9, 2000 through Canada NewsWire and filed the same date on SEDAR.

News Release regarding the proposed Qualifying Transaction issued on September 25, 2000 through Canada NewsWire and filed the same date on SEDAR.

**ITEM 4 Summary of Material Change:**

e-Quisitions Inc. ("eQ") has completed its capital pool company offering and has entered into a letter of intent with Legal Integrations Inc. ("LI") to acquire all of its issued and outstanding shares.

eQ is a capital pool company. The proposed acquisition is intended to be eQ's Qualifying Transaction. The proposed acquisition is subject to obtaining all such corporate and regulatory approvals as may be required. The anticipated closing date of the transaction will be at the time of the Shareholders' meeting approving the Qualifying Transaction.

**ITEM 5 Full Description of Material Change:**

eQ has completed its initial distribution of securities to the public. The gross proceeds received by eQ for the offering of 1,500,000 common shares at \$0.20 per share was \$300,000.

eQ has entered into a letter agreement dated September 7, 2000 (the "Agreement") to acquire all of the issued and outstanding shares of LI. It is proposed that the transaction will constitute eQ's Qualifying Transaction pursuant to the policies of the Canadian Venture Exchange and the Alberta Securities Commission.

An independent committee comprised of 3 members of the Board of Directors of eQ was established to review the proposed acquisition of LI and to conduct the due diligence to enable the Board of Directors to determine a fair value for LI. The independent committee consists of William L. Northcote, Brad Sparrow and Doug Horton. On September 7, 2000, eQ entered into the Agreement with Mr. Robert Todd and the other shareholders of LI, pursuant to which all the shareholders agreed to transfer their shares of LI to eQ on a share-exchange basis with one common share of eQ to be issued for each outstanding share of LI. Currently, Robert Todd and his associates and affiliates own 7,400,000 common shares of LI or 74% of the common shares of LI. The other 2,600,000 common shares or 26% are held by shareholders of LI who are not Related Parties to eQ or the Qualifying Transaction under the policies of CDNX.

Mr. Robert Todd is President, Chief Executive Officer and a director of eQ and he currently holds 2,810,000 common shares of eQ (51.1% of the outstanding shares prior to the Qualifying Transaction). Consequently, the proposed acquisition of LI by eQ will constitute a non-arms' length or Related Party Transaction and will be governed by applicable regulatory policies with respect to Related Party Transactions.

The proposed acquisition of LI will be made by way of an exempt take-over bid. The Agreement provides that eQ will issue one (1) treasury common share in full payment for each LI common share. The deemed issue price of eQ's common shares issued to the shareholders in conjunction with the Qualifying Transaction is \$0.30. The number of common shares issuable on the acquisition of LI was based on a deemed share price of \$0.30 per common share. The exchange ratio for the purposes of the Qualifying Transaction was determined by negotiation between the shareholders of LI and an independent committee comprised of 3 independent members of the Board of Directors of eQ established to review the proposed acquisition of LI.

Union has agreed to act as a sponsor to eQ in connection with the Qualifying Transaction subject to completion of satisfactory due diligence. The agreement with Union provides for payment of a sponsorship fee of \$24,000 plus GST.

In conjunction with the proposed Qualifying Transaction, eQ has applied to CDNX for approval to complete a private placement in the minimum amount of \$1,500,000 and the maximum amount of \$2,100,000 (the "Private Placement"). The Private Placement will involve the issuance of a minimum of 5,000,000 units and a maximum of 7,000,000 units at a price of \$0.30 per unit ("Units"). Each Unit is comprised of one common share and one-half (1/2) of one common share purchase warrant ("Share Purchase Warrant"). Each whole Share Purchase Warrant shall be exercisable for a period of twenty-four (24) months following the closing of the offering and shall entitle the holder thereof to acquire one additional common share of eQ at a price of \$0.50 per common share during the

first year following the closing, and at a price of \$0.65 per common share during the second year following the closing. It is anticipated that the Private Placement will be made to arms' length individuals under exemptions from prospectus requirements.

Union has agreed to act as agent under the Private Placement to offer the Units for sale on a "best efforts" basis. Union will receive a commission equal to 8% of the total proceeds raised under the Private Placement and will be paid a fee of \$12,000 and a maximum amount of \$500 for all of its expenses. In addition, eQ will grant to Union at closing an option to acquire up to 10% of the common shares sold, at an exercise price of \$0.30 per common share for a period of eighteen (18) months from the date of closing the Private Placement. Union may make co-brokerage arrangements with other investment dealers at no additional cost to eQ. The obligations of Union will be covered by an agency agreement to be entered into between the parties and may be terminated at Union's discretion on the basis of its assessment of the state of financial markets or upon the occurrence of certain stated events.

Union's address is 1006 Merrill Lynch Tower, Edmonton Centre, Edmonton, Alberta, T5J 2Z2.

For further information, see the press releases attached as Schedule "A".

**ITEM 6 Reliance on Section 118(2) of the Securities Act:**

Not applicable.

**ITEM 7 Omitted Information:**

Not applicable.

**ITEM 8 Senior Officers:**

Robert Todd  
 #202, 12315 Stony Plain Road  
 Edmonton, Alberta  
 T5N 3Y8  
 Telephone: (780) 463-1048

**ITEM 9 Statement of Senior Officer:**

The foregoing accurately discloses the material change referred to in this report.

DATED at Calgary, Alberta, on the 25th day of September, 2000.

e-QUISITIONS INC.

"Signed"

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Robert Todd, President

IT IS AN OFFENCE UNDER THE SECURITIES ACT AND THE SECURITIES REGULATION FOR A PERSON OR COMPANY TO MAKE A STATEMENT IN A DOCUMENT REQUIRED TO BE FILED OR FURNISHED UNDER THE ACT OR THE REGULATION THAT, AT THE TIME AND IN THE LIGHT OF THE CIRCUMSTANCES UNDER WHICH IT IS MADE, IS A MISREPRESENTATION.

**SCHEDULE "A"**

**e-Quisitions Inc.**

**PRESS RELEASE**

August 9, 2000

**For Immediate Release**

**e-QUISITIONS INC. ANNOUNCES CLOSING OF INITIAL PUBLIC OFFERING**

e-Quisitions Inc. (the "Corporation"), a Capital Pool Company, is pleased to announce that it has completed its initial public offering of securities pursuant to a prospectus dated July 18, 2000. The Corporation received gross proceeds of \$300,000 for the offering of 1,500,000 common shares at \$0.20 per share.

As a result of the closing, the Corporation now has 5,500,000 common shares issued and outstanding with 150,000 common shares reserved for agent's options.

The common shares of the Corporation have not yet been posted for trading and the Corporation does not intend for the common shares to trade prior to the announcement of the Qualifying Transaction.

The Canadian Venture Exchange has not reviewed and does not accept responsibility for the adequacy or accuracy of this release.

**For more information contact:**

Mr. Robert Todd  
President and Chief Executive Officer  
Telephone:(780) 463-1048  
Facsimile: (780) 462-6984  
Email: robert@legalintegrations.com

**e-Quisitions Inc.**  
**PRESS RELEASE**

**e-QUISITIONS INC. ANNOUNCES PROPOSED QUALIFYING TRANSACTION**

September 25, 2000

**For Immediate Release**

e-Quisitions Inc. (the "Corporation") is pleased to announce that it has entered into a letter agreement effective September 7, 2000, to acquire all of the issued and outstanding shares of Legal Integrations Inc. ("Legal Integrations"), by way of an exempt take-over bid, which is intended to be the Corporation's Qualifying Transaction for the purpose of CDN Policy 2.4. The proposed acquisition of Legal Integrations is a non-arms length transaction as Mr. Todd, the controlling shareholder, sole director and officer of Legal Integrations is also an officer, director and shareholder of the Corporation.

Subject to satisfactory due diligence as well as shareholder and regulatory approval, the Corporation will issue a total of 10 million common shares from treasury to the shareholders of Legal Integrations at a deemed price of \$0.30 per common share for a total negotiated purchase price of \$3,000,000 in consideration for all of the issued and outstanding shares of Legal Integrations. The closing of the Qualifying Transaction will occur in conjunction with the closing of a private placement as further described herein.

Legal Integrations, a private Alberta company, is engaged in the business of research, development, marketing, distribution, licensing and sale of software designed for legal practices. The software provides law firms with a complete suite of financial management, including time and billing, accounts receivable, accounts payable, general ledger and management. The software is designed to be scalable and generally targeted for firms with 6 to 100 lawyers, paralegals and other time-keepers recording time and expenses.

The audited financial statements for the year ended March 31, 2000 of Legal Integrations reflect gross revenue of approximately \$1,000,000 and a loss of \$216,000 (\$32,000 before amortization). Further, as at March 31, 2000, Legal Integrations had gross assets of approximately \$1,802,000 and a shareholders deficiency of approximately \$1,404,000. Subsequent to March 31, 2000, long-term debt-holders converted \$960,000 into common shares thus reducing the shareholder deficiency to approximately \$444,000. After the conversion, there is approximately \$1,700,000 in long-term debt. The holders of the remaining debt have agreed to payments of interest only and have also agreed to conditions that would allow the debts to be classified as long-term for financial statement presentation. As at March 31, 2000, Legal Integrations had a positive working capital of approximately \$613,000.

The unaudited financial statements for the three months June 30, 2000 of Legal Integrations reflect gross revenue of approximately \$161,000 and a loss of \$138,000 (\$92,000 before amortization). Further, as at June 30, 2000, Legal Integrations had gross assets of approximately \$1,649,000 and a shareholders deficiency of approximately \$582,000. As June 30, 2000, Legal Integrated had positive working capital of approximately \$253,000.

Upon completion of the Qualifying Transaction and after giving effect to the minimum private placement described below, Mr. Todd and companies controlled by Mr. Todd will hold in aggregate 40% of the Corporation's common shares. Currently, Mr. Todd owns 42% of Legal Integrations, companies controlled by Mr. Todd own 12% and Marguerite Todd owns 20% of Legal Integrations.

The board of directors of the Corporation will remain the same upon completion of the Qualifying Transaction.

In conjunction with the Qualifying Transaction, the Corporation intends to complete a private placement of a minimum of 5 million units (\$1,500,000) and a maximum of 7 million units (\$2,100,000) at \$0.30 per unit. Each unit is comprised of one common share and one-half common share purchase warrant. Each whole share purchase warrant will be exercisable to acquire one common share at \$0.50 within the first year from the date of closing and at \$0.65 during the second year from the date of closing. The proceeds from the private placement will be applied to future acquisitions, research and development, general administrative expenses and general working capital.

At the shareholder's meeting to consider approval for the Qualifying Transaction, the Corporation will also seek approval for the adoption of a stock option incentive plan (the "Plan"). The Plan will provide for the reservation of up to 20% of the outstanding common shares for issuance under stock options granted to directors, officers, employees and consultants. The Corporation intends to issue 600,000 stock options in connection with the Qualifying Transaction to its directors, officers, employees and consultants at an exercise price of \$0.30 per common share for a 5 year period.

Union Securities Ltd. ("Union") of Edmonton, Alberta, has agreed to act as the sponsor for the Corporation's Qualifying Transaction, subject to completion of satisfactory due diligence. Union will receive a fee for acting as sponsor. An agreement by Union to sponsor the Corporation's Qualifying Transaction should not be construed as any assurance with respect to the merits of the Qualifying Transaction or the likelihood of completion. In addition, for acting as agent under the private placement, Union will be entitled to receive an 8% commission and an option to purchase 10% of the common shares sold by Union in connection with the private placement.

Beyond the completion of the Qualifying Transaction, the primary growth strategy for the Corporation will be to identify and acquire legal software companies with a solid client base using older generation software products. The Corporation will continue to offer existing and new products to the market place.

Completion of the Corporation's Qualifying Transaction is subject to a number of conditions, including but not limited to, CDNX acceptance and majority of the minority shareholder approval. The transaction cannot close until the required shareholder approval is obtained. There can be no assurance that the Qualifying Transaction will be completed as proposed or at all.

Investors are cautioned that, except as disclosed in the management information circular to be prepared in connection with the Qualifying Transaction, any information released or received with respect to the Qualifying Transaction may not be accurate or complete and should not be relied upon. Trading in the securities of the Corporation, a capital pool company, should be considered highly speculative.

The Canadian Venture Exchange has in no way passed upon the merits of the proposed transaction and has neither approved nor disapproved the contents of this press release.

**For more information contact:**

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Facsimile: (780) 462-6984  
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