

VIA FACSIMILE - 703-306-5995

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Form PTO-1594
(Rev. 10/02)
OMB No. 0651-0027 (exp. 6/30/2005)

Our Refs.: 1680/103-104

To the Honorable Commissioner of Patents and Trademarks: Please record the attached original documents or copy thereof.

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| <p>1. Name of conveying party(ies): Conseillers en Gestion et Informatique CGI Inc.</p> <p><input type="checkbox"/> Individual(s) <input type="checkbox"/> Association <input type="checkbox"/> General partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Corporation-State <input checked="" type="checkbox"/> Other: <u>company of the Province of Quebec</u></p> <p>Additional name(s) of conveying party(ies) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> | <p>2. Name and address of receiving party(ies): Name: <u>M3i Systems Inc.</u> Internal Address: _____ Street Address: <u>1111 St. Charles Street West, 11th Floor</u> City: <u>Longueuil</u> State: <u>Quebec</u> Zip: <u>J4K 5G4</u> Country: <u>CANADA</u></p> <p><input type="checkbox"/> Individual(s) citizenship _____ <input type="checkbox"/> Association _____ <input type="checkbox"/> General Partnership _____ <input type="checkbox"/> Limited Partnership _____ <input type="checkbox"/> Corporation-State _____ <input checked="" type="checkbox"/> Other <u>company of the Province of Quebec</u></p> <p>If assignee is not domiciled in the United States, a domestic representative designation is attached: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Designations must be a separate document from Assignment) Additional name/s & address/es attached <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> |
| <p>3. Nature of conveyance: <input type="checkbox"/> Assignment <input type="checkbox"/> Merger <input type="checkbox"/> Security Assignment <input type="checkbox"/> Change of Name <input checked="" type="checkbox"/> Other: <u>Asset Purchase Agreement</u></p> <p>Execution Date: <u>October 16, 2003</u></p> | |

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| <p>4. Application number(s) or registration number(s): A. Trademark Application No.(s) (1) _____ (2) _____ (3) _____</p> <p>Additional numbers attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> | <p>B. Trademark Registration No.(s) (1) <u>1,552,675 - ACCOUNT'S DREAM</u> (2) <u>2,525,396 - SCOOPSOFT</u> (3) _____</p> |
| <p>5. Name and address of party to whom correspondence concerning document should be mailed: Name: <u>Donna J. Bunton</u> Internal Address: _____ Street Address: <u>Nixon & Vanderhye P.C.</u> <u>1100 North Glebe Road</u> <u>8th Floor</u> City: <u>Arlington</u> State: <u>VA</u> Zip: <u>22201</u></p> | <p>6. Total number of applications and registrations involved: <u>2</u></p> <p>7. Total fee (37 CFR 3.41) \$ <u>65.00</u> <input type="checkbox"/> Enclosed <input checked="" type="checkbox"/> Authorized to be charged to deposit account #14-1140</p> <p>8. The Commissioner is hereby authorized to charge any deficiency, or credit any overpayment, in the fee(s) filed, or asserted to be filed, or which should have been filed herewith (or with any paper thereafter filed in this application by this firm) to our Account No. 14-1140.</p> |

DO NOT USE THIS SPACE

9. Signature.

Donna J. Bunton *Donna J. Bunton* May 20, 2004
Name of Person Signing Signature Date

Total number of pages including cover sheet, attachments and document: 5

DJB:pav

Mail documents to be recorded with required cover sheet information to:
Commissioner of Patents & Trademarks, Box Assignments
Washington, D.C. 20231
Fax: 703-306-5995

ASSET PURCHASE AGREEMENT made as of October 16, 2003.

BETWEEN: CONSEILLERS EN GESTION ET INFORMATIQUE CGI INC., a company incorporated under the laws of the Province of Quebec, having its head office at 1130 Sherbrooke Street West, 5th Floor, Montreal (Quebec) H3A 2M8, herein acting and represented by its duly authorized representative as he so declares;

(hereinafter referred to as the "Vendor")

AND: M3i SYSTEMS INC., a company incorporated under the laws of the Province of Quebec, having its head office at 1111 St. Charles Street West, 11th Floor, Longueuil (Quebec) J4K 5G4, herein acting and represented by its duly authorized representative as he so declares;

(hereinafter referred to as the "Purchaser")

WHEREAS the Vendor desires to sell and the Purchaser desires to purchase all of the right, title, benefit and interest of the Vendor in all of the assets pertaining to the ERP-SME division of the Vendor which was formerly operated by Gestion Binaire inc., Lonas Informatique inc., SIBN inc., Cognicase Sherbrooke inc., TKS Informatique inc., Comptapac inc., Informatech inc., AVI Software inc., Logespe inc., Omni Solutions inc., Méga-Science inc., Cognicase Solutions Électroniques aux Entreprises inc. and Cognicase (Canada) inc. (the "Purchased Business") upon and subject to the terms and conditions hereinafter set forth;

WHEREAS the parties wish to effect the transfer of the Purchased Business without any tax consequences to the Vendor and intend that Subsection 85 (1) of the *Income Tax Act (Canada)* and the corresponding provisions of any applicable provincial statute, and the rules and regulations related thereto (hereinafter collectively referred to as the "Tax Laws"), shall apply;

NOW, THEREFORE, this agreement witnesseth that, in consideration of the mutual covenants herein contained, it is agreed between the parties as follows:

1. PURCHASE

- 1.1 Upon and subject to the terms and conditions hereof, the Vendor sells, assigns and transfers to the Purchaser and the Purchaser purchases from the Vendor, as of the date hereof, all of the right, title, benefit and interest of the Vendor in all of the assets pertaining the Purchased Business, of every kind and description and wheresoever situated used in or related to the conduct of the Purchased Business, including, without limitation the assets described in Schedule A (the "Assets").
- 1.2 The Purchaser hereby assumes, fulfills and performs the obligations and liabilities of the Vendor accruing on or after the date hereof relating the Purchased Business and the employees of the Purchased Business.

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1.3 The Vendor hereby represents and warrants to the Purchaser that (i) the Assets are all of the assets, rights or other properties which are sufficient to permit the Purchaser to carry on the Purchased Business on a basis consistent with the Vendor's practice and (ii) except as disclosed to the Purchaser, the Vendor is the owner of all the Assets with good and marketable title, free and clear of any liens, hypothecs, mortgages, pledges, charges, claims, security interests or other encumbrances or rights of any nature, whatsoever or howsoever arising which would render the consent of any third party necessary for the completion of the transaction contemplated herein.

2. PURCHASE PRICE

2.1 The aggregate purchase price for the Purchased Business hereunder is equal to \$21,000,000 which represent the fair market value of the Purchased Business as of the date hereof, such amount to be adjusted, as the case may be, in accordance with the provisions described in Schedule B (the "Purchase Price"). The Purchase Price shall be allocated as set forth in Schedule C.

2.2 The Purchase Price shall be paid by the issuance and allotment to the Vendor, as fully paid, of 21,000 class A shares in the share capital of the Purchaser (the "Purchaser's Share") for an aggregate issue price equal to the Purchase Price, as adjusted, as the case may be.

3. TAX PROVISIONS

3.1 The Vendor and the Purchaser agree to jointly make the necessary elections and to execute and file the prescribed election forms and any other documents required pursuant to the provisions of the Tax Laws, including Subsection 85 (1) of the *Income Tax Act* (Canada) and Section 518 of the *Taxation Act* (Quebec) and any other provincial equivalence relating to the Purchased Business.

3.2 The Vendor and the Purchaser agree that the agreed amount with respect to the Purchased Business for the purposes of Subsection 85(1) of the *Income Tax Act* (Canada) and section 518 of the *Taxation Act* (Quebec) will be the adjusted cost base or the cost amount, as the case may be, of the Vendor with regard to the Assets.

3.3 Since the Vendor and the Purchaser are related and intend to transfer the Assets at their fair market value, it is understood and agreed that if the fair market value of the Assets, as established

3.3.1 by the authorities of the Canada Customs and Revenue Agency (the "Agency") and of the *Ministère du Revenu* (Québec) (the "*Ministère*") or any other tax authority in Canada, or

3.3.2 by a final judgement of a Court of competent jurisdiction in the event that the Vendor and the Purchaser are in disagreement with the evaluation performed by the authorities of the Agency or the *Ministère* or any other tax authority in Canada, and submit such debate before the Courts (the Agency, the *Ministère* or

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the Courts being hereinafter collectively referred to as the "Competent Tax Authorities"),

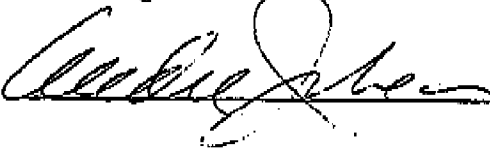
differs from the value of the consideration as determined by the parties in accordance with Section 2.1 above, the parties hereto undertake that the Purchaser will make the appropriate correction by modifying the value of the consideration referred to in Section 2.1 above upward or downward, as the case may be, in order to take into account such difference and to conform with the evaluation performed by the Competent Tax Authorities.

- 3.4 Since the Vendor and the Purchaser are related, it is also understood and agreed that if the adjusted cost base of the Vendor with regard to the Assets, as it could be established by the Competent Tax Authorities, differs from the amount indicated on the joint election prescribed forms, the Vendor and the Purchaser undertake to modify or amend such forms in order to conform with the decision rendered by the Competent Tax Authorities, pursuant to the provisions of Section 3.3 above.
- 3.5 The Vendor and the Purchaser will on the date hereof jointly execute an election, in the prescribed form and containing the prescribed information, to have Subsection 167(1.1) of the *Excise Tax Act* (Canada) and the corresponding provisions of any applicable provincial statute, and the rules and regulations related thereto apply to the sale and purchase of the Assets hereunder so that no tax is payable in respect of such sale and purchase under Part IX of the *Excise Tax Act* (Canada) and the corresponding provisions of any applicable provincial statute, and the rules and regulations related thereto. The Purchaser will file such election with the Agency, the *Ministère* and other relevant tax authorities within the time prescribed by the *Excise Tax Act* (Canada) and the corresponding provisions of any applicable provincial statute, and the rules and regulations related thereto.
4. **MISCELLANEOUS**
- 4.1 This agreement shall be governed by and interpreted in accordance with the laws in force in the Province of Quebec.
- 4.2 The parties agree to do, sign and execute all acts, deeds, documents, instruments and corporate proceedings as may be necessary or desirable to give full force and effect to this agreement.
- 4.3 This agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors, assigns and legal representatives.
- 4.4 The parties hereto confirm that it is their wish that this agreement as well as other documents relating hereto have been and shall be drawn up in English only. Les parties aux présentes confirment leur volonté que cette convention de même que tous les documents s'y rattachant soient rédigés en anglais seulement.

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IN WITNESS WHEREOF, the parties have executed this agreement at Montreal on October 16, 2003.

**CONSEILLERS EN GESTION ET
INFORMATIQUE CGL INC.**

Per: 

M3i SYSTEMS INC.

Per: 