



**Attn: Manager P&S Dept./Traders/Cashier/Manager Reorganization/Manager Dividends**  
**UNIFORM PRACTICE ADVISORY (UPC # 047-2002) April 15, 2002**

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**Call-Net Enterprises, Inc. CIB Non-Voting New (OTCBB: CNEZF)**

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The above referenced security is listed on the Toronto Stock Exchange (TSE) and also quotes in the United States on the OTC Bulletin Board (OTCBB). Pursuant to a court-approved Plan of Arrangement in Canada, the security underwent a 1-20 reverse split effective at the opening of business April 15, 2002.

To implement the reverse split, the Symbol was changed from CNEBF to CNEZF and "New" was added to the description. These changes became effective on the OTCBB on April 15, 2002. On the morning of April 15, 2002, Nasdaq received reports of confusion in the marketplace regarding the actual effectiveness of the reverse split. As a result, the security was halted on the OTCBB at 10:17 a.m. ET.

*Members are advised that the 1-20 reverse split was effective April 15, 2002, and that the trades executed on April 15, 2002, prior to the halt were executed post-split.*

The halt of the OTCBB security will be lifted effective April 16, 2002, at which time CNEZF will be available for quotation.

Questions regarding this notice should be directed to: Market Data Integrity Department, (203) 375-9609.

Dorothy L. Kennedy  
Director