

IN THE MATTER OF THE SECURITIES LEGISLATION OF BRITISH COLUMBIA,
ALBERTA, SASKATCHEWAN, MANITOBA, ONTARIO, NEWFOUNDLAND, NEW
BRUNSWICK, NOVA SCOTIA AND PRINCE EDWARD ISLAND

AND IN THE MATTER OF THE MUTUAL RELIANCE REVIEW SYSTEM FOR
EXEMPTIVE RELIEF APPLICATIONS

AND IN THE MATTER OF ELECTRONIC DATA SYSTEMS CORPORATION

MRRS DECISION DOCUMENT

WHEREAS the local securities regulatory authority or regulator (the "Decision Maker") in each of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Newfoundland, New Brunswick, Nova Scotia and Prince Edward Island (the "Jurisdictions") has received an application from Electronic Data Systems Corporation ("EDS" or the "Company") for a decision pursuant to the securities legislation of the Jurisdictions (the "Legislation") that trades to, by, with or on behalf of employees (the "Employees") (including in certain circumstances former Employees or their representatives) of EDS or its affiliates (collectively, the "EDS Companies") resident in the Jurisdictions (the "Canadian Employees") in options ("Employee Awards") on shares of common stock of EDS ("Common Shares") and Common Shares in connection with the EDS Global Share Plan/2000 Nonqualified Stock Option Plan (the "Plan"), including first trades in Common Shares acquired pursuant to the Plan, shall not be subject to the requirements contained in the Legislation to be registered to trade in a security (the "Registration Requirements") and to file and obtain a receipt for a preliminary prospectus and a prospectus (the "Prospectus Requirements") (collectively, the "Registration and Prospectus Requirements");

AND WHEREAS pursuant to the Mutual Reliance Review System for Exemptive Relief Applications (the "System"), the Nova Scotia Securities Commission is the principal regulator for this application;

AND WHEREAS EDS has represented to the Decision Makers as follows:

1. EDS is a corporation incorporated under the laws of the state of Delaware, is not a reporting issuer or its equivalent under the Legislation and has no present intention of becoming a reporting issuer or its equivalent under the Legislation. The majority of the directors and senior officers of EDS reside outside of Canada.
2. EDS currently has and in the future will have subsidiaries ("Subsidiaries") in Canada participating in the Plan. The current Subsidiaries are set out in Annex "A" hereto. None of the Subsidiaries is a reporting issuer or its equivalent in any of the Jurisdictions nor has any present intention of becoming a reporting issuer or its equivalent.
3. The authorized share capital of EDS consists of two billion Common Shares, par value US\$0.00 1 per share; as of August 31, 2000, there were 466,705,437 Common Shares issued and outstanding.

4. EDS is subject to the requirements of the Securities Exchange Act of 1934, as amended, of the United States, including the reporting requirements. The Common Shares are listed for trading on the New York Stock Exchange and London Stock Exchange.

5. Common Shares offered under the Plan are registered with the Securities and Exchange Commission (the "SEC") under the Securities Act of 1933.

6. The EDS Companies will identify the Canadian Employees who will be granted Employee Awards under the Plan and will distribute Plan related materials to them.

7. EDS proposes to use the services of an agent (the "Agent") in connection with the Plan. The current Agent under the Plan is Salomon Smith Barney, Inc. ("SSB"). The Current Agent is, and, if replaced, will be, a corporation registered under applicable U.S. securities or banking legislation to trade in securities and has been or will be authorized by EDS to provide services under the Plan. SSB is not a registrant in any of the Jurisdictions and, if replaced, the Agent is not expected to be a registrant in any of the Jurisdictions.

8. The Agent's role in the Plan will involve various administrative functions and may include: (i) assisting Employees, including former Employees, with the exercise of Employee Awards, including cashless exercises; (ii) holding, on behalf of Canadian Employees, Common Shares issued by EDS upon the exercise of Employee Awards; and (iii) facilitating the resale of Common Shares acquired under the Plan outside of Canada.

9. As of August 31, 2000, there were 7,058 Employees in Canada eligible to participate in the Plan.

10. The purpose of the Plan is to assist the EDS Companies in attracting, retaining and motivating Employees. Canadian Employees eligible to participate in the Plan (the "Eligible Employees") will be granted Employee Awards under the Plan.

11. Eligible Employees who voluntarily or involuntarily terminate their employment with the EDS Companies and whose Employee Awards vest under the Plan will be required, to the extent they wish to exercise their Employee Awards, to make such exercises through the Agent. Such former Employees may also use the services of the Agent to resell Common Shares acquired on the exercise of vested Employee Awards.

12. Participation in the Plan by Eligible Employees is voluntary and such employees are not induced to participate in the Plan or to exercise their Employee Awards by expectation of employment or continued employment with the EDS Companies. Employee Awards are not transferable otherwise than by will or the laws of descent and distribution.

13. The consideration to be paid for Common Shares issued upon the exercise of Employee Awards granted under the Plan may consist of: (a) cash, (b) check, or (c) consideration received by the Company under a cashless exercise program implemented by the Company in connection with the Plan.

14. A prospectus prepared according to U.S. securities laws describing the terms and conditions of the Plan will be delivered electronically to each Canadian Eligible Employee by posting the prospectus on a website maintained by EDS for this purpose or will be made available in hard copy upon request. The annual reports, proxy materials and other materials EDS is required to file with the SEC will be provided or made available to Canadian Employees who acquire Common Shares under the Plan and become shareholders at the same time and in the same manner as such documents are provided or made available to U.S. resident shareholders.

15. The Legislation of certain of the Jurisdictions does not contain exemptions from the Registration and Prospectus Requirements for trades in Employee Awards and Common Shares to, by and on behalf of Canadian Employees and former Employees and their representatives, including trades carried out with or through the Agent.

16. When the Agent sells Common Shares on behalf of Canadian Employees and former Employees and their representatives, such Employees and the Agent, as applicable, are not able to rely on the exemption from the Registration Requirements contained in the Legislation for trades made by a person or company acting solely through a registered dealer under the Legislation.

17. At the time of the grant of Employee Awards under the Plan, holders of Common Shares whose last address as shown on the books of EDS was in Canada will not hold more than 10% of the outstanding Common Shares and will not represent in number more than 10% of the total number of holders of Common Shares.

18. Because there is no market for the Common Shares in Canada and none is expected to develop, any resale of the Common Shares acquired under the Plan will be effected through the facilities of, and in accordance with the rules and laws applicable to, a stock exchange or organized market outside of Canada on which the Common Shares may be listed or quoted for trading.

AND WHEREAS pursuant to the System, this MRRS Decision Document evidences the decision of each Decision Maker (collectively, the "Decision");

AND WHEREAS each of the Decision Makers is satisfied that the test contained in the Legislation that provides the Decision Maker with the jurisdiction to make the Decision has been met;

THE DECISION of the Decision Makers pursuant to the Legislation is that:

a) the Registration and Prospectus Requirements shall not apply to the issuance by EDS of Employee Awards to Eligible Employees and the issuance by EDS of Common Shares on the exercise of Employee Awards to Eligible Employees, former Employees or their representatives, including the exercise of Employee Awards by their holders directly to EDS or through the Agent, and other trades which may be made in connection therewith, provided that the first trade in Common Shares acquired pursuant to this Decision shall be deemed a distribution or a primary distribution to the public under the Legislation unless such first trade is executed

through the facilities of, and in accordance with the rules and laws applicable to, a stock exchange outside of Canada on which the Common Shares may be listed or quoted for trading or on the Nasdaq Stock Market; and

b) the Registration Requirements shall not apply to the EDS Companies or the Agent in connection with trades in Employee Awards and Common Shares under the Plan or to first trades in Common Shares acquired under the Plan made through the Agent.

DATED AT Halifax, Nova Scotia this "27th" of October, 2000.

Annex "A"

502300 New Brunswick Inc.
503455 N. B. Inc.
A.T. Kearney Ltd.
E.D.S. Canada Leasing Ltd.
EDS Canada Inc.
EDS Finance Company (Canada) Inc.
EDS Innovations Inc.
EDS Quebec Inc.
Electronic Data Systems (EDS-IPG) Inc.
Insurance Software Solutions Corp. (dba SOLCORP)
SHL Subco 1 Inc.
SHL Subco 2 Inc.
SHL Subco 3 Inc.
SHL Subco 4 Inc.
SHL Subco 5 Inc.
Stellar Health Inc.
Stellar Systems Group Inc.