

Attn: Trading and Market Making/Legal and Compliance/Operations/Systems UNIFORM PRACTICE ADVISORY (UPC # 022-2006) April 28, 2006 WHEN, AS AND IF ISSUED SETTLEMENT DATES

<u>ISSUE</u>

SETTLEMENT DATE

Corel Corporation (NASDAQ:CRELV)

- Common Stock

Tuesday, May 2, 2006

Questions regarding this notice should be directed to: Corporate Data Operations, 203.375.9609.

Tara Petta Director