

December 9, 1999

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To: Commission des valeurs mobilières du Québec

Dear Sirs:

We refer to the short-form prospectus of Saturn (Solutions) Inc. dated December 9, 1999 relating to the sale and issue of 1,300,000 common shares.

We consent to the use through incorporation by reference in the above-mentioned short-form prospectus of our report dated July 6, 1999 to the shareholders of Saturn (Solutions) Inc. on the consolidated balance sheets as at May 31, 1999 and 1998 and on the consolidated statements of earnings, retained earnings, and changes in financial position for the two years ended on that date.

We report that we have read the short-form prospectus referred to above and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the financial statements upon which we have reported or that is within our knowledge as a result of our audit of such financial statements.

This letter is provided to the securities regulatory authority to which it is addressed pursuant to the requirements of its securities legislation and not for any other purpose.

Yours very truly,

signed PricewaterhouseCoopers LLP

Chartered Accountants