British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Office of the Administrator of Securities
Nova Scotia Securities Commission
Prince Edward Island Registrar of Securities
Newfoundland and Labrador Department of Government Services and Lands

Dear Sirs/Mesdames:

Basis 100 Inc. ("Basis")
EFA International Inc. ("EFA")

We refer to the prospectus dated May 15, 2002 relating to the sale and issue of 3,333,334 units of Basis.

We consent to the use in the above mentioned prospectus of our report dated October 31, 2001, except as to note 13, which is as of January 15, 2002, to the shareholders of EFA on the following financial statements of EFA:

> Consolidated balance sheet as at June 30, 2001;
>
> Consolidated statements of operations and retained earnings (deficit) and cash flows for the year ended June 30, 2001.

We report that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly

(Signed) KPMG LLP

Chartered Accountants

Calgary, Canada
May 15, 2002