



KPMG LLP
Chartered Accountants
1200 205 – 5th Avenue SW
Calgary AB T2P 4B9

Telephone (403) 691-8000
Fax (403) 691-8008
Internet www.kpmg.ca

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

First Calgary Petroleums Ltd. (the “Company”)

We refer to the prospectus dated April 6, 2006 relating to the offering of commons shares of the Company.

We consent to the use in the above mentioned prospectus of our report dated March 14, 2006 (except as to note 13, which is as of March 27, 2006), to the shareholders of the Company on the following financial statements:

Consolidated balance sheets as at December 31, 2005 and 2004;

Consolidated statements of operations and deficit and cash flows for each of the years then ended.

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,

KPMG LLP

Chartered Accountants
Calgary, Canada
April 6, 2006