January 4, 2001

<u>PRIVATE AND CONFIDENTIAL</u>

British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Commission des valeurs mobilières du Québec

Dear Sirs/Mesdames:

<u>Re: SLMsoft.com Inc.</u>

We refer to the prospectus of the above noted Company dated January 4, 2001, relating to the qualification for distribution of 3,800,000 limited voting shares and 1,900,000 limited voting share purchase warrants issueable upon the exercise or deemed exercise of 3,800,000 previously issued special warrants with a value of $25,650,000.

We consent to the use in the above-mentioned prospectus of our report to the Directors of Bankline Holdings, Inc., dated February 26, 1999, on the following consolidated financial statements contained in the prospectus:

a) Balance sheets as of December 31, 1998 and 1997;
b) Statements of operations, changes in stockholders' equity and cash flows for each of the years ended December 31, 1998 and 1997.

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 is derived from the consolidated financial statements, described above, over which we have reported or that is within our knowledge as a result of our audit of financial statements.

This letter is provided to the Securities Regulatory Authorities to which it is addressed pursuant to their requirements of their securities legislation and is not to be used for any other purpose.

Yours very truly,

"/s/ BAIRD, KURTZ & DOBSON"