April 30, 2001

The Canadian Venture Exchange
The Alberta Securities Commission
The Ontario Securities Commission

Dear Sirs:

Re: Preliminary Prospectus

We refer to the preliminary prospectus dated April 30, 2001 relating to the qualification for distribution of 6,316,000 common shares issuable upon exercise of 6,316,000 special warrants of the Company

We consent to the use in the above-mentioned prospectus of the following documents:

> Our audit report dated March 16, 2001 to the shareholders of Jupiter on the consolidated balance sheets as at December 31, 2000, and 1999, and the consolidated statements of earnings and retained earnings and cash flows for the years ended December 31, 2000, and 1999.

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 financial statements upon which we have reported or that is within our knowledge as a result of our audits of such financial statements.

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

Yours truly,

"signed"

HUDSON & COMPANY LLP
Chartered Accountants