

March 30, 1998

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs:

**Re: Burnt Sand Solutions Inc. (the "Company")**

We refer to the prospectuses of the above Company dated March 30, 1998 relating to the qualification of the distribution of 4,258,500 common shares upon exercise of 4,258,500 special warrants and the qualification of the distribution of 18,286,328 common shares upon exercise of 18,286,328 special warrants and 2,228,615 options upon the exercise of 2,228,615 option rights.

We consent to the use in the above mentioned prospectuses of our audit report on the financial statements of FrontLine Technology Partners Inc. ("FrontLine") which is included dated February 14, 1997, except as to Note 10 which is as of March 30, 1998, to the directors of FrontLine on the following financial statements:

- ♦ Balance sheets as at December 31, 1996 and 1995;
- ♦ Statements of loss and deficit and changes in financial position for the year ended December 31, 1996 and for the period from inception on September 19, 1995 to December 31, 1995.

We report that we have read the prospectuses 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.

We also consent to the following:

- (a) the use of our compilation report dated December 19, 1997 to the directors of the Company on the pro forma condensed consolidated balance sheet as at October 31, 1997 and the pro forma condensed consolidated statements of income (loss) of the Company for the three months ended October 31, 1997 and the year ended July 31, 1997.

Collins Barrow  
March 30, 1998  
Page 2

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) Deloitte & Touche***

CHARTERED ACCOUNTANTS

burncons.doc