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Alberta Securities Commission

July 19, 2000

Subject: mBase.com Inc.

Dear Sirs:

We are the auditor of the above company and under date of April 30, 2000 (except for note 11, which is as of July 19, 2000) we reported on the following financial statements in the prospectus relating to the sale and issue of 1,110,355 common shares. These common shares are issuable upon the exercise of 1,110,355 previously issued special warrants, which were issued at a price $3.15 per warrant.:

Balance sheets as at December 31, 1999 and 1998;

Statements of operations and deficit and cash flows for each of the years in the three-year period ended December 31, 1999.

The prospectus includes the following unaudited interim financial statements:

Balance sheet as at March 31, 2000;

Statements of operations and deficit and cash flows for the three months ended March 31, 2000 and 1999.

{EM057018;1}

We have not audited any financial statements of the company as at any date or for any period subsequent to December 31, 1999. Although we have performed an audit for the year ended December 31, 1999, the purpose and therefore the scope of the audit was to enable us to express our opinion on the financial statements as at December 31, 1999 and for the year then ended, but not on the financial statements for any interim period within that year.

Therefore, we are unable to and do not express an opinion on the unaudited balance sheet as at March 31, 2000 and the unaudited interim statements of operations and deficit and cash flows for the three months ended March 31, 2000 and 1999 nor on the financial position, results of operations or cash flows as at any date or for any period subsequent to December 31, 1999.

We have, however, performed review procedures which meet the standards established by The Canadian Institute of Chartered Accountants relating to unaudited interim financial statements in prospectuses. Based on the results of these procedures, nothing has come to our attention which causes us to believe that the unaudited interim financial statements are not presented, in all material respects, in accordance with generally accepted accounting principles.

The procedures referred to in the preceding paragraph do not constitute an audit and would not necessarily reveal material adjustments which might be required to present fairly, in all material respects, the financial position of the company as at March 31, 2000 and the results of its operations and cash flows for the three months ended March 31, 2000 and 1999 in accordance with generally accepted accounting principles.

This letter is provided solely for the purpose of assisting the securities regulatory authority to which it is addressed in discharging its responsibilities and should not be relied on for any other purpose.

Yours very truly,

(signed) "PricewaterhouseCoopers LLP"
Chartered Accountants