



Parlee McLaws
BARRISTERS & SOLICITORS

July 19, 2000

DAVID S. TAM

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OUR FILE #: 53141-10DST

Alberta Securities Commission
4th Floor, 300 -5th Avenue S.W.
Calgary, Alberta T2P 3C4

Attention: Heather Krywulak

Dear Madam:

Re: mBase.com Inc. (the "Corporation")

We refer to the final prospectus of the Corporation dated July 19, 2000 (the "Prospectus") qualifying for distribution 1,110,355 common shares of the Corporation issuable upon the exercise of 1,110,355 outstanding special warrants.

We hereby consent to the use of our firm name and to the reference to our opinions under the heading "Eligibility for Investment" in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that is derived from our opinions referred to above or that is within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

PARLEE McLAWS

Per: (signed) "David S. Tam"

DAVID S. TAM

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