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April 12, 2004

To the various Securities Commissions and similar regulatory authorities in Canada

RE: Tundra Semiconductor Corporation (the "Company")

We refer to the short form prospectus of the Company dated April 12, 2004 relating to the sale and issue of common shares.

We consent to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated May 23, 2003 to the shareholders of the Company on the following financial statements:

Consolidated balance sheets as at April 30, 2003 and 2002;

Consolidated statements of operations, retained earnings (deficit) and cash flows for the years ended April 30, 2003 and 2002.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

Deloitte & Touche LLP

Chartered Accountants