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Alberta Securities Commission
British Columbia Securities Commission
Canadian Venture Exchange

Dear Sirs:

Porpoise Capital Network Inc. ("Porpoise")
Paradon Computers Limited ("Paradon")

We refer to the information circular dated December 4, 2000 and the take-over bid circular dated December 6, 2000 relating to Porpoise Capital Network Inc. and its qualifying transaction with Pacific Coast Net Inc.

The circulars include the following unaudited financial statements:

Balance sheet as at January 31, 1999;

Statements of earnings and retained earnings and cash flows for the year ended January 31, 1999.


We are unable to and do not express an opinion on the unaudited balance sheet as at January 31, 1999 and the unaudited statements of earnings, retained earnings and cash flows for the year ended January 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 above-mentioned unaudited financial statements are not presented, in all material respects, in accordance with Canadian 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 Paradon as at June 30, 1999 and the results of its operations and its cash flows for the year ended January 31, 1999 in accordance with Canadian generally accepted accounting principles.

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 very truly,

A handwritten signature in black ink that reads "KPMG LLP". The letters are written in a cursive, slightly slanted style.

Chartered Accountants

Victoria, Canada
December 6, 2000