

**CHARTERED
ACCOUNTANTS**

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July 6, 2001

FILE NO: 2563

Alberta Securities Commission
British Columbia Securities Commission
Canadian Venture Exchange

Dear Sirs:

Re: Developer Ventures Inc. (the "Corporation")

We refer to the prospectus dated July 5, 2001, relating to the sale and issue of 3,000,000 common shares of the Corporation.

We consent to the use in the above mentioned prospectus of our report dated June 27, 2001 (except as to Note 4 which is at July 5, 2001) to the directors of the Corporation on the balance sheet as at June 25, 2001.

We report that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein, which is derived from the balance sheet upon which we have reported or that is within our knowledge as a result of our audit of such balance sheet.

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,

MacKay LLP

"Bob McAneeley" (signed)

Per: Bob McAneeley, Professional Corporation
Partner

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