PricewaterhouseCoopers LLP
Chartered Accountants
Place de la Cité, Tour Cominar
2640 Laurier Boulevard, Suite 1700
Sainte-Foy, Quebec
Canada G1V 5C2
Telephone +1 (418) 522 7001
Facsimile +1 (418) 522 5663

To:
Autorité des marchés financiers du Québec
Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

We refer to the prospectus of CO_2 Solution inc. (the "company") dated November 28, 2005 relating to the sale and issue of a maximum of $7,000,000 (10,769,232 units) and a minimum of $3,000,000 (4,615,386 units) to the public. Each unit consists of one common share and one-half of one warrant.

We consent to the use in the above-mentioned prospectus of our auditors' report to the directors of the company on the balance sheet as at June 30, 2004 and on the statements of earnings, deficit and cash flows for the years ended June 30, 2004 and 2003 ("the financial statements").

We report that we have read the above-mentioned prospectus 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.

Based on the results of our audit of the financial statements referred to above, we have no reason to believe that the financial statements do not present fairly, in all material respects, the financial position of the company as at June 30, 2004 and the results of its operations and its cash flows for the years ended June 30, 2004 and 2003 in accordance with Canadian generally accepted accounting principles.

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.

PricewaterhouseCoopers LLP

Chartered Accountants

Quebec, Quebec, Canada
November 28, 2005

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