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VIA SEDAR

Ontario Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs:

Re: First One Capital Inc. - Final Long Form Prospectus (Capital Pool Company) dated May 25, 2004

I refer to the Final Long Form Prospectus (the "Prospectus") of First One Capital Inc. (the "Corporation") dated May 25, 2004 relating to an offering of common shares of the Corporation.

I hereby consent to the reference to my name in the Prospectus. I consent to the use in the above-mentioned prospectus of my report dated April 18, 2004, except as to Note 7, which is as of May 25, 2004, to the directors of the Company on the following financial statements:

- Balance sheets as at December 31, 2003 and December 31, 2002; and
- Statements of earnings, retained earnings and cash flows for the years ended December 31, 2003 and December 31, 2002.

I have read the Prospectus and that I have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are derived from the financial statements upon which I have reported or that are within my knowledge as a result of my audit of such financial statements.

This letter is solely for the private information of the addressees and is not to be used, quoted from or referred to, in whole or in part, in any documents, nor is it to be published, circulated or furnished, in whole or in part, to any other person or company, nor should it be relied upon by any other person.



Mississauga, Ontario
June 2, 2004

Chartered Accountant