



Chartered Accountants, LLP

Alberta Securities Commission
4th Floor, 300-5th Ave SW
Calgary, Alberta T2P 3C4

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, B.C V7Y 1L2

TSX Venture Exchange Inc.
10th Floor, 300 - 5th Avenue SW
Calgary, AB T2P 3C4

AUDITORS' CONSENT

Dated: April 4, 2005

We have read the prospectus dated April 4, 2005 relating to the initial public offering of Z28 Capital Corp. We have complied with Canadian generally accepted standards for an auditors' involvement with offering documents.

We consent to the use in the above-mentioned preliminary prospectus of our report to the directors of the Corporation on the balance sheet of the Corporation as at February 7, 2005. Our report is dated February 8, 2005 (except as to: Note 6 April 4, 2005)

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

We report that we have read the 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.

DNTW, LLP
Chartered Accountants

(signed) "Adrian Nagy, C.A."

Per: Adrian Nagy, C.A.