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April 23, 2008

Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
TSX Venture Exchange

Dear Sirs:

**Re: LeBoldus Capital Inc.**

We refer to the prospectus (the "Prospectus") of LeBoldus Capital Inc. (the "Corporation") dated April 23, 2008 relating to an offering of 1,000,000 common shares at a price of $0.20 per common share of the Corporation. We have complied with Canadian generally accepted standards for an auditors' involvement with offering documents.

We consent to the use in the above-mentioned Prospectus of our report dated April 2, 2008, except for note 5 which is as at April 23, 2008 to the directors of the Corporation on the following financial statements:

Balance sheet as at March 31, 2008;
Statement of cash flows for the period from incorporation on January 29, 2008 to March 31, 2008

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.

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 uses that a third party makes of this letter, or 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.

Hudson LLP

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