

CONSENT OF ACCOUNTANT

MILLER AND McCOLLOM
CERTIFIED PUBLIC ACCOUNTANTS
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April 2, 2001

Securities and Exchange Commission
450 West Fifth Street, N. W.
Washington, D. C. 20549

Gentlemen:

We hereby consent to the inclusion of our Report of Independent Certified Public Accountants for Relevant Links, Inc. (A Development Stage Company) in this Form SB-1, (Amendment #1) dated March 15, 2001, as of January 31, 2001 and for the period from April 7, 2000 (date of inception) through January 31, 2001

/s/ Miller and McCollom

MILLER AND MCCOLLOM