

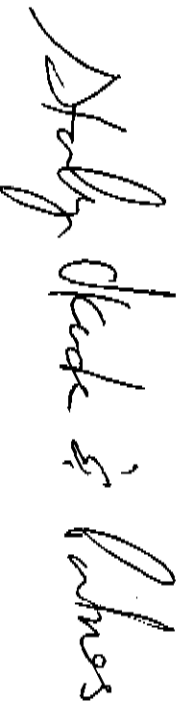
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14 May 2004

CONSENT OF INDEPENDED AUDITORS

We consent to the inclusion in this Form 10-KSB of Neutron Enterprises, Inc. of our report dated May 7, 2004, on our audit of the financial statements of Neutron Enterprises, Inc., as of December 31, 2003 and for the year then ended.



STALEY, OKADA & PARTNERS

per D. Laroque, CA, CFP, CPA (Oregon)