

## INDEPENDENT AUDITORS' CONSENT

Jonathon P. Reuben  
An Accountancy Corporation  
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Torrance, California 90505  
(310) 378-3609

TO: The Securities and Exchange Commission  
Washington, D.C. 20549

RE: Lightning Marine, Inc.

We consent to the use in this Registration Statement of Lightning Marine, Inc. on Form SB-1, of our report dated April 24, 2002 on the financial statements of Lightning Marine, Inc., appearing in the prospectus, which is part of this Registration Statement.

We also consent to the reference to us under the heading "Experts" in such Prospectus.

\S\ Jonathon C. Rueben, CPA

Jonathon P. Rueben, CPA  
An Accountancy Corporation  
Torrance, California

April 30, 2002