July 2, 1997

Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Commission des Valeurs Mobilières du Québec
Administrator of the Securities Act, New Brunswick
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Securities Commission of Newfoundland

Dear Sirs:

Re: Gulf Canada Resources Limited (the "Company")

We refer to the short form prospectus of the above Company dated July 2, 1997, relating to the sale and distribution of Ordinary Shares of the Company (the " Prospectus").

We consent to the use, through incorporation by reference in the above mentioned Prospectus, of our report dated February 19, 1997 to the shareholders of the Company on the following consolidated financial statements:

> Consolidated statements of financial position as at December 31, 1996, and 1995; and
>
> Consolidated statements of earnings (loss) and retained earnings (deficit) and cash flows for each of the years in the three year period ended December 31, 1996.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information therein that is derived from the financial statements upon which we have reported and which are incorporated by reference in the Prospectus or that is within our knowledge as a result of our audits of such financial statements.

This letter is provided to the securities regulatory authorities to which it is addressed pursuant to the requirements of applicable securities legislation and is not to be used for any other purpose.

Yours faithfully,

"Ernst & Young"

Chartered Accountants