



P.O. Box 49122, Suite 2300
1055 Dunsmuir Street
Vancouver, BC
Canada V7X 1J1
Telephone (604) 683-6498
Facsimile (604) 683-3558
www.gowlings.com

July 5, 2006

British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Saskatchewan Financial Services Commission, Securities Division
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Securities Commission of Newfoundland and Labrador

Dear Sirs & Mesdames:

Re: Miramar Mining Corporation ("Miramar")

We refer to the final short form prospectus of Miramar dated the date hereof (the "Prospectus") relating to the offering of common shares of Miramar.

We hereby consent to the references to our firm name on the cover page of the Prospectus and under the headings of "Legal Matters", "Interest of Experts" and "Enforceability of Civil Liabilities" in the Prospectus. Furthermore, we consent to the reference to our firm name and to the use of our opinions under the headings "Certain Income Tax Considerations for Canadian Holders" and "Eligibility for Investment" in the Prospectus.

We confirm that we have read the Prospectus and we have no reason to believe there are any misrepresentations (as defined in the Canadian Securities legislation) in the information contained in the Prospectus that are derived from our opinions referred to above or that are within our knowledge as a result of the services we performed in connection with such opinions.

This letter is provided to the above noted addressees pursuant to the requirements of the securities laws of their jurisdictions, and is not to be used, quoted from or referred to, in whole or in part, in the Prospectus or any other document and is not to be relied upon for any other purpose.

Yours truly,

"Gowling Lafleur Henderson LLP"