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July 30, 1999

SEDAR FILING PROJECT #192434

British Columbia Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Commission des valeurs mobilières du Québec

Dear Sirs/Mesdames:

Re: Merit Energy Ltd.

We refer to the final short form prospectus dated July 30, 1999 (the "Prospectus") of Merit Energy Ltd. relating to the offering of an aggregate of 2,222,222 common shares which will be issued as flow through shares within the meaning of the *Income Tax Act* (Canada

We hereby consent to the references to our firm name on the face page and under the headings, "Canadian Federal Income Tax Considerations" and "Legal Matters" in the Prospectus and to the reference to our opinion and the use of such opinion under the heading "Canadian Federal Income Tax Considerations" in the Prospectus.

Yours truly,