Grant Thornton

Grant Thornton LLP
Chartered Accountants
Management Consultants

March 14, 2007

To: Nova Scotia Securities Commission
Superintendent of Securities for Newfoundland and Labrador
Prince Edward Island Securities Office
New Brunswick Securities Commission
Authorité des marchés financiers
Ontario Securities Commission
The Manitoba Securities Commission
Saskatchewan Financial Services Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Gabriel Resources Ltd. (the "Company")

We refer to the short form prospectus of the Company dated March 14, 2007 relating to the offering of up to 35,937,500 common shares of the Company at a price of $4.35 per share.

We consent to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated February 10, 2006, to the shareholders of the Company on the following consolidated financial statements:

- Balance sheet as at December 31, 2005;
- Statements of loss, deficit and cash flows for the year ended December 31, 2005.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

Grant Thornton LLP

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Partner

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