



Suite 1020
50 Queen Street North
P.O. Box 2248
Kitchener, Ontario
Canada N2H 6M2
Telephone (519) 576-6910
Facsimile (519) 576-6030
www.gowlings.com

January 31, 2007

VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Virtek Vision International Inc.
Final Short Form Prospectus dated January 31 (the "Prospectus")**

We hereby consent to the reference to our name on the cover page of the Prospectus and under the headings "Legal Matters" and "Interest of Experts" and to the reference to our legal opinion under the headings "Eligibility for Investment".

We confirm that we have read the Prospectus and that we have no reason to believe that there is any misrepresentation in the information contained in the Prospectus that is derived from our legal opinion referred to above or that is within our knowledge as a result of the services we performed to render such opinions.

This letter is solely for the private information of the addressees and is not to be used, quoted or referred to, in whole or in part in any document, nor is it to be published, circulated or furnished in whole or in part to any other person or company, nor should it be relied upon by any other person.

Sincerely,

GOWLING LAFLEUR HENDERSON LLP

(Signed) "Gowling Lafleur Henderson LLP"