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Our File No.: 12403-103

October 27, 2004

VIA SEDAR

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

Dear Sirs/Mesdames:

**Re: TIR Systems Ltd. –
Short Form Prospectus dated October 27, 2004**

We refer to the short form prospectus (the “Prospectus”) dated October 27, 2004 relating to the offering of 2,223,500 common shares of TIR Systems Ltd. We hereby consent to the references to this firm on the face page of the Prospectus and to the references to this firm and our opinions under the headings “Eligibility for Investment” and “Legal Matters” therein.

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

This letter is solely for the private information and use of the addressees and is not to be quoted from or referred to, in whole or in part, in any document, and should not be relied upon by any other person or company.

Yours truly,

“Farris, Vaughan, Wills & Murphy”