

October 17, 2002

Commission des Valeurs Mobilières du Québec
British Columbia Securities Commission
Government of Newfoundland and Labrador – Department of Justice, Securities Division

Dear Sirs/Mesdames:

Re: Rutter Technologies Inc. (the “company”)

We refer to the prospectus of the company dated October 17, 2002 relating to the sale and issue of a minimum of 2,800,000 units and a maximum of 4,600,000 units of the company at a price of \$0.50 per unit.

We consent to the use in the above-mentioned prospectus of our report dated September 28, 2001, except as to note 15, which is as of October 17, 2002, to the directors of the company on the following financial statements:

Balance sheets as at August 31, 2001 and 2000;

Statements of loss and deficit and cash flows for each of the years ended August 31, 2001.

The prospectus also includes the following pro forma financial statement of Courvan Mining Company Limited (“Courvan”):

Pro forma consolidated balance sheet as at May 31, 2002.

We also consent to the use of our report dated September 3, 2002 on the pro forma financial statements as addressed to the directors of Courvan.

We report that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

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



Frank J. Kelly, FCA
Partner