

July 14, 2008

File 12876.00001

VIA SEDAR

Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: James Bay Resources Limited - Final Long Form Prospectus

We refer to the final long form prospectus (the "**Prospectus**") of James Bay Resources Limited (the "**Corporation**") dated July 14, 2008.

We hereby consent to the reference to our firm name on the face page (2nd page) of the Prospectus and reference to our firm name and opinions under the headings "Eligibility for Investment" and "Certain Canadian Federal Income Tax Considerations" in the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that is derived from our opinions referred to above or that is 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 nor referred to, in whole or in part, in any document, and should not be relied upon for any other purpose.

Yours truly,

(signed) "*WeirFoulds LLP*"

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