



MANNING ELLIOTT
CHARTERED ACCOUNTANTS

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March 28, 2013

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Gulfstream Acquisition 1 Corp. (the "Company")

We refer to the prospectus of the Company dated March 28, 2013 relating to the initial public offering in Alberta, British Columbia and Ontario of 2,500,000 common shares in the capital of the Company at a price of \$0.10 per share (the "Prospectus").

We consent to being named and to the use in the Prospectus of our report dated March 28, 2013, to the Company's directors on the following financial statements:

- Statement of financial position as at December 31, 2012;
- Statements of comprehensive loss, cash flows and changes in equity for the period from incorporation on June 8, 2012 to December 31, 2012.

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 above 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 party. 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 truly,

MANNING ELLIOTT LLP

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