

March 28, 2013

VIA SEDAR

British Columbia Securities Commission
5th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission
4th Floor, 300 - 5th Avenue SW
Calgary, AB T2P 3C4

Ontario Securities Commission
20 Queen Street West, Suite 1903
Toronto, ON M5H 3S8

Dear Sirs/Mesdames:

Re: Gulfstream Acquisition 1 Corp. (the "**Company**")
Final CPC Prospectus dated March 28, 2013 (the "**Prospectus**")
Principal Regulator: Ontario Securities Commission

We refer to the Prospectus relating to the offering of 2,500,000 common shares of the Company and hereby consent to being named and to the reference to our firm's opinion under the heading "Eligibility for Investment" in the Prospectus.

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

Yours truly,

Clark Wilson LLP