

# Walls & Company

*Certified Public Accountants*

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November 9, 2011

TSX Venture Exchange  
British Columbia Securities Commission  
Alberta Securities Commission  
Manitoba Securities Commission  
New Brunswick Securities Commission  
Nova Scotia Securities Commission

Dear Sirs:

Re: Fox Resources Ltd. ("the Company")

We refer to the Filing Statement of the Company dated November 9, 2011 relating to the reverse takeover transaction involving the acquisition of Big Sky Operating LLC ("Big Sky") by the Company. We have complied with United States generally accepted standards for an auditor's involvement with filing documents.

We consent to the use in the above-mentioned Filing Statement of our audit report to the member of Big Sky on the balance sheets of Big Sky as of December 31, 2010, 2009, and 2008 and the related statements of operations, changes in member's equity, and cash flows for the years then ended. Our audit report is dated August 18, 2011.

We report that we have read the above mentioned filing statement 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 audits 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,

*Walls & Company*

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Memphis, Tennessee  
November 9, 2011