

May 20, 2011

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

Dear Sirs:

RE: TORO RESOURCES CORP. (THE "COMPANY")

We refer to the Company's listing application (the "Listing Application") dated May 20, 2011 relating to the listing of common shares in the capital of the Company on the TSX Venture Exchange.

We consent to the use in the above-mentioned Listing Application of our report dated October 27, 2010 to the Shareholders on the following statements:

Consolidated balance sheets as at June 30, 2010 and 2009; and
Consolidated statements of loss and comprehensive loss, cash flows and shareholders' equity for the years ended June 30, 2010 and 2009.

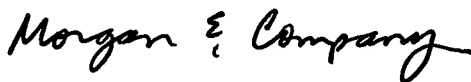
We also consent to the use in the above-mentioned Listing Application of our report dated October 21, 2008 to the Shareholders on the following statements:

Balance sheet as at June 30, 2008; and
Statement of loss and comprehensive loss, cash flows and shareholders' equity for the year then ended.

We report that we have read the Listing Application 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 relied on 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,



Chartered Accountants