



Collins Barrow

Chartered Accountants

April 8, 2011

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

Dear Sirs/Madames:

Re: Royal Coal Corp.
(the "Corporation")

We have read the short form prospectus of Company dated April 8, 2011, qualifying the distribution of Common Shares of the Corporation.

We consent to the incorporation by reference in the above-mentioned short form prospectus of our report to the shareholders of Royal Coal Limited (formerly CDR Minerals Inc.) dated May 7, 2010 on the following:

- Consolidated balance sheets as at December 31, 2009 and 2008
- Consolidated statements of operations, deficit, comprehensive loss and accumulated other comprehensive loss and cash flows for the year ended December 31, 2009 and 2008

We report that we have read the short form prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that is 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 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.

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