

LANCASTER & DAVID

CHARTERED ACCOUNTANTS

March 3, 2011

TSX Venture Exchange
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Ontario Securities Commission

Dear Sirs / Mesdames:

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

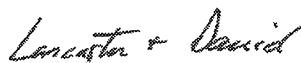
We have read the prospectus of Hillcrest Resources Ltd. dated March 3, 2011 relating to the issue and sale of common shares of the Company. We have complied with Canadian generally accepted standards for an auditors' involvement with offering documents.

We consent to being named in the above-mentioned prospectus and to the use in the above-mentioned prospectus of our report to the directors of the Company on the balance sheets of the Company as at December 31, 2009 and 2008 and the statements of operations, changes in equity and cash flows for the years ended December 31, 2009, 2008 and 2007. Our report is dated September 24, 2010.

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 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 truly,



**Lancaster & David,
Chartered Accountants**