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British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission, Securities Division  
Manitoba Securities Commission  
Ontario Securities Commission  
New Brunswick Securities Commission  
Nova Scotia Securities Commission  
Registrar of Securities, Prince Edward Island  
Securities Commission of Newfoundland and Labrador

12 July 2012

Dear Sirs/Mesdames

**Minera IRL Limited - short form base shelf prospectus**

We refer to short form base shelf prospectus of Minera IRL Limited (the "Company") dated July 12, 2012 qualifying the distribution ordinary shares, debt securities, warrants to purchase ordinary shares, warrants to purchase debt securities or convertible securities of the Company up to an aggregate initial offering price of \$80,000,000.

We consent to being named in and to the use, through incorporation by reference, in the above-mentioned final short form prospectus of our report dated 30 March 2012 in respect of the year ended 31 December 2011 in respect of the following consolidated and Company financial statements:

- Consolidated and Company statements of comprehensive income the year ended 31 December 2011;
- Consolidated and Company balance sheets as at 31 December 2011;
- Consolidated and Company cash flow statements for the year ended 31 December 2011;
- Consolidated and Company statements of changes in equity for the year ended 31 December 2011; and
- The associated notes to the consolidated and Company financial statements.

We report that we have read the final short base shelf form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated and Company financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

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Yours faithfully

PKF (UK) LLP

**PKF (UK) LLP**