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Ontario Securities Commission  
New Brunswick Securities Commission  
Nova Scotia Securities Commission  
Registrar of Securities, Prince Edward Island  
Securities Commission of Newfoundland and Labrador

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31 January 2013

Dear Sirs/Mesdames

**Minera IRL Limited – Prospectus Supplement to the Short Form Base Shelf Prospectus dated 12 July 2012**

We refer to the final prospectus supplement dated 31 January 2013 to the short form base shelf prospectus dated 12 July 2012 of Minera IRL Limited (the "Company") qualifying the distribution of ordinary shares of the Company.

We consent to being named in and to the use, through incorporation by reference, in the above-mentioned final prospectus supplement 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 prospectus supplement 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

A handwritten signature in blue ink that reads "PKF(UK)LLP". The signature is stylized, with the letters "PKF" being larger and more prominent than "(UK)LLP".

**PKF (UK) LLP**