

March 31, 2011

Alberta Securities Commission
4th Floor, 300 - 5th Avenue S.W.
Calgary, AB
T2P 3C4

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC
V7Y 1L2

TSX Venture Exchange
P.O. Box 11633
Suite 2700 – 650 West Georgia Street
Vancouver, BC
V6B 4N9

Dear Sirs:

Re: Rara Terra Capital Corp. (the "Company")

We refer to the filing statement of the above Company ("Filing Statement") dated March 31, 2011 relating to the completion of the Company's Qualifying Transaction pursuant to Venture Policy 2.4.

We consent to the use, through incorporation by reference, of our report dated May 18, 2010 to the directors of the Company on the following financial statements:

Balance sheet as at March 31, 2010; and

Statement of loss, comprehensive loss and deficit and cash flows for the period from December 17, 2009 (Date of Incorporation) to March 31, 2010.

The Filing Statement also includes the following unaudited interim financial statements:

Balance Sheet as at December 31, 2010; and

Statements of loss, comprehensive loss and deficit and cash flows for the nine month periods ended December 31, 2010.

We have not audited any financial statements of the Company as at any date or for any period subsequent to March 31, 2010. Although we have performed an audit for the year ended March 31, 2010, the purpose and therefore the scope of the audit was to enable us to express an opinion on the financial statements as at March 31, 2010 and for the year then ended, but not on the financial statements for any interim period within that year. Therefore, we are unable to and do not express an opinion on the financial position, results of operations or cash flows as at any date or for any period subsequent to March 31, 2010.

We have, however, performed a review of the unaudited interim financial statements of the Company as at December 31, 2010 and for the nine month period then ended. We performed a review in accordance with Canadian generally accepted standards for a review of interim financial statements by an entity's auditor. Such an interim review consists principally of applying analytical procedures to financial data, and making enquiries, of and having discussions with, persons responsible for financial and accounting matters. An interim review is

substantially less in scope than an audit, whose objective is the expression of an opinion regarding the financial statements an interim review does not provide assurance that we would become aware of any or all significant matters that might be identified in an audit.

We report that we have read the Filing Statement 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 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 very truly,

“DMCL”

DALE MATHESON CARR-HILTON LABONTE LLP

“DMCL” Chartered Accountants