

January 28, 2013

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
TSX Venture Exchange (collectively known as the "Securities Regulatory Authorities")

Dear Sirs/Mesdames:

Re: Surrey Capital Corp.

We refer to the Filing Statement of Surrey Capital Corp. (the "Corporation") dated January 28, 2013 with respect of the proposed qualifying transaction consisting of the acquisition of a 50% interest in the Halle Property.

We consent to being named and the use in the above-mentioned Filing Statement and the submission to the Securities Regulatory Authorities, of our independent auditor's report dated September 27, 2012, to the shareholders of the Corporation on the following financial statements:

- Statements of Financial Position as at August 31, 2012, August 31, 2011 and September 13, 2010; and
- Statements of shareholders' equity, operations and comprehensive loss and cash flows for the period from September 13, 2010 to August 31, 2011 and for the year ended August 31, 2012.

We report that we have read the Filing Statement 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,



Chartered Accountants
Licensed Public Accountants