

May 13, 2011

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

**Ontario Securities Commission**  
20 Queen Street West, 19<sup>th</sup> Floor, Box 55  
Toronto Ontario  
M5H 3S8

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

**Canadian National Stock Exchange**  
1220 – 111 West Hastings Street  
Vancouver, BC  
V6E 2J3

Dear Sirs:

**Re: Kariana Resources Inc. (the "Company")**

We refer to the prospectus of the Company dated May 13, 2011 relating to its initial public offering of 3,000,000 common shares at a price of \$0.20 per common share.

We consent to the use, in the above mentioned prospectus, of our report dated March 18, 2011 (except as to Note 8 which is as of May 13, 2011) to the directors of the Company on the following financial statements:

Balance sheet as at December 31, 2010.

Statements of operations, shareholders' equity and cash flows for the period from September 14, 2010 (inception) to December 31, 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 very truly,

**“DAVIDSON & COMPANY LLP”**

**DAVIDSON & COMPANY LLP**  
Chartered Accountants

