

**CHARTERED
ACCOUNTANTS
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October 31, 2011

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs / Mesdames:

Re: Far Resources Ltd. (the "Company")

We refer to the prospectus of Far Resources Ltd. (the "Company") dated October 31, 2011 (the "Prospectus") relating to the sale and issue of a minimum of 3,000,000 common shares and a maximum of 4,000,000 common shares of the Company at a price of \$0.15 per common share.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated October 31, 2011, to the Company's Directors on the following statements:

Balance sheet as at March 31, 2011; and
Statements of operations, comprehensive loss and deficit, and cash flows for the year ended March 31, 2011.

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 audits 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,

MacKay LLP

"MacKay LLP"

Chartered Accountants