

December 24, 2012

TSX Venture Exchange

Dear Sir/Madam:

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

We refer to the Filing Statement of Triumph Ventures III Corporation ("Triumph") dated December 24, 2012 relating to the qualifying transaction involving the acquisition by Triumph of all of the issued and outstanding common shares of Altitude Resources Ltd. (the "Company") with the resulting issuer continuing as "Altitude Resources Inc."

We consent to being named and to the use in the above-mentioned Filing Statement of our report to the Directors of the Company on the statements of financial position at July 31, 2012 and July 31, 2011 and the statements of comprehensive loss, changes in equity and cash flows for the year ended July 31, 2012 and for the period from the date of incorporation (August 19, 2010) to July 31, 2011. Our report is dated December 24, 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 to 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,

Collins Barrow Toronto LLP
Chartered Accountants
Toronto, Ontario