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May 23, 2012

**Alberta Securities Commission**

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

**Ontario Securities Commission**

20 Queen Street, Suite 1903  
Toronto, ON M5H 3S8

**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: Railtown Capital Corp. (the "Company")**

We refer to the amended and restated prospectus of the above Company dated May 23, 2012 relating to the issuance of 5,000,000 common shares in the share capital of the Company at a price of \$0.10 per common share. We consent to the use, through incorporation by reference, of our report dated May 14, 2012 to the directors of the Company on the following financial statements:

Statements of financial position at March 31, 2012 and September 30, 2011.

Statements of comprehensive loss, cash flows and equity for the periods for the six months ended March 31, 2012 and from May 11, 2011 (Date of Inception) to September 30, 2011.

We report that we have read the amended and restated prospectus 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,

/s/ DMCL

**DALE MATHESON CARR-HILTON LABONTE LLP**  
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