

**DAVID G. ASHBY**  
Law Corporation  
Suite 700 - 595 Howe Street  
Vancouver, B.C. V6C 2T5  
Phone: (604) 682-3222  
Fax: (604) 648 9568

January 21, 2013

BC Securities Commission  
701 W. Georgia Street  
Vancouver, B.C.

Alberta Securities Commission  
4<sup>th</sup> Floor, 300 – 5<sup>th</sup> Avenue SW  
Calgary, Alberta

Dear Sirs:

**Re: Longacre Resources Inc. (the “Company”);  
IPO Prospectus dated January 21, 2013 (“Prospectus”)**

We refer to the Prospectus of the Company relating to the sale and issue of 4,000,000 common shares (“Offering Shares”) at a price of \$0.15 per Offering Share (the “Offering”).

We consent to being named in the Prospectus and to the use in the Prospectus of our opinion regarding certain tax matters pertaining to the Offering and eligibility of the Offering Shares for contribution to RRSPs and other similar trusts.

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 our opinion or that are within our knowledge as a result of our services performed for the Company in respect of our opinion.

Yours truly,  
Per:



**David G. Ashby**  
DGA/

cc Longacre Resources Inc.  
cc TSX Venture Exchange  
cc Wolverton Securities Ltd.