

January 21, 2013

British Columbia Securities Commission
5th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission
4th Floor, 300 – 5th Avenue SW
Calgary, AB T2P 3C4

Dear Sirs / Mesdames:

Re: Longacre Resources Inc.

We refer to the prospectus of Longacre Resources Inc. (the “Company”) dated January 21, 2013 (the “Prospectus”) relating to the sale and issue of 4,000,000 common shares at \$0.15 per common share for gross proceeds of \$600,000.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated January 21, 2013, to the Company’s Directors on the following statements:

Statements of Financial Position as at March 31, 2012;
Statements of comprehensive loss, changes in equity and cash flows for the period ended March 31, 2012;

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