



MEYERS NORRIS PENNY LLP

December 23, 2010

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Securities Commission of Newfoundland and Labrador
Toronto Stock Exchange

Dear Sirs/Mesdames:

Re: Southern Pacific Resource Corp. (the "Corporation")

We refer to the short form prospectus of the Corporation dated December 23, 2010 qualifying the distribution of \$150,000,000 of 6.00% convertible unsecured subordinated debentures of the Corporation.

We consent to being named and to the use through incorporation by reference in the above mentioned short form prospectus, of our report dated October 27, 2009 to the shareholders of the Corporation on the consolidated balance sheets as at June 30, 2009 and 2008 and the consolidated statements of loss, comprehensive loss and deficit and cash flows for the years then ended.

We report that we have read the short form 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 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 truly,

Meyers Norris Penny LLP

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