

FORM 51-101F3
Report of Management and Directors
On Resource Data and Other Information

Management of Mira Resources Corp. (the “Company”) is responsible for the preparation and disclosure of information with respect to the Company’s oil and gas activities in accordance with securities regulatory requirements. This information includes resource data which are estimates of contingent and prospective resources as at October 1, 2010.

An independent, qualified reserves evaluator has audited and reviewed the Company’s contingent and prospective resource data. The report of the independent qualified reserves evaluator will be filed with securities regulatory authorities.

The Board of Directors of the Company has:

- (a) Reviewed the Company’s procedures for providing information to the independent qualified reserves auditor;
- (b) Reviewed the contingent and prospective resource data with management and the independent qualified reserves auditor.

The Board of Directors has reviewed the Company’s procedures for assembling and reporting other information associated with oil and gas activities and has reviewed that information with management.

The Board of Directors has approved:

- (a) The content and filing with securities regulatory authorities of Form 51-101F1 containing contingent and prospective resource data and other oil and gas information;
- (b) The filing of Form 51-101F2 which is the report of the independent qualified reserve auditor; and
- (c) The content and filing of this report.

Because the resource data are based on judgments regarding future events, actual results will vary and the variations may be material. However, any variations should be consistent with the fact that the contingent and prospective resources are categorized according to the probability of recovery.

Dated: February 23, 2011

“Johnathan More”
Johnathan More, C.E.O.

“Thomas Cavanagh”
Thomas Cavanagh, President

“Cyrus Driver”
Cyrus Driver, Director

“David Urquhart”
David Urquhart, Director