

Collins Barrow Calgary LLP
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November 18, 2004

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Alberta Securities Commission

Dear Sirs:

Re: Bayshore Petroleum Corp. (“the Company”)

We refer to the prospectus of the Company dated November 18, 2004 relating to the sale and issue of 1,500,000 Common Shares.

We consent to the use in the above-mentioned prospectus of our report dated November 9, 2004 (except as to note 4 which is as of November 18, 2004) to the Directors of the Company on the balance sheet as at October 31, 2004.

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 is derived from the balance sheet upon which we have reported or that is within our knowledge as a result of our audit of such balance sheet and as such have complied with Canadian generally accepted standards for an auditor's involvement with offering documents.

This letter is provided solely for the purpose of assisting the securities regulatory authority to which it is addressed in discharging its responsibilities and should not be relied on 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,

(signed) “Collins Barrow Calgary LLP”

CHARTERED ACCOUNTANTS

WWS/mmt