



hudson&company^{LLP}

May 6, 2005

Alberta Securities Commission
British Columbia Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Ontario Securities Commission
Saskatchewan Securities Commission
TSX Venture Exchange

Dear Sirs:

Re: Richards Oil and Gas Limited (the "Company")

We refer to the prospectus (the "Prospectus") of the Company dated May 6, 2005 relating to the sale of common and flow through shares of the Company.

We consent to the use in the Prospectus of our report to the Directors of the Company on the balance sheet of the Company as at December 31, 2004 and the statements of operations and deficit and cash flows for the period then ended. Our report is dated March 7, 2005, except as to note 11 (c), which is as of May 6, 2005.

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 audit of such financial statements.

We also consent to the use in the Prospectus of our compilation report dated May 6, 2005 to the Directors of the Company on the compilation of the pro forma consolidated balance sheet of the Company as at December 31, 2004.

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 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,

Hudson & Company LLP

Chartered Accountants
Calgary, Canada