

CONSENT LETTER TO SECURITIES COMMISSIONS

December 16, 2010

To the various Securities Commissions and similar regulatory authorities in Canada

Dear Sirs/Mesdames:

RE: GWR Global Water Resources Corp. (the "Company")

We refer to the prospectus of the Company dated December 16, 2010 qualifying the distribution of common shares of GWR Global Water Resources Corp.

We consent to the use in the above-mentioned prospectus of our report dated December 16, 2010 to the directors of the Company on the following financial statements:

Balance sheet as at September 30, 2010

We consent to the use in the above-mentioned prospectus of our report dated April 13, 2010 (December 16 as to Note 17 and October 18, 2010 as to note 18) to the directors of Global Water Resources, LLC and Subsidiaries and Global Water Management, LLC on the following financial statements:

Combined Consolidated Balance sheets as at December 31, 2009 and 2008;

Combined Consolidated Statements of operations, members' equity and cash flows for each of the years in the three-year period ended December 31, 2009.

We also consent to being named in the above-mentioned prospectus.

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.

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,

/s/ Deloitte & Touche LLP

Phoenix, Arizona