MNP LLP

June 21, 2011

Alberta Securities Commission;
Ontario Securities Commission;

Dear Sirs:

Re: Silver Mountain Mines Inc. (formerly Rupestris Mines Inc.)

We refer to the prospectus of Silver Mountain Mines Inc. (formerly Rupestris Mines Inc.) (the “Company”) dated June 21, 2011 relating to the qualification for distribution of Common Shares and Warrants of the Company.

We consent to the use in the above-mentioned prospectus, of our report dated June 16, 2011 to the Directors of the Company on the following financial statements:

a. Statement of financial position as at December 31, 2010 and 2009; and,
b. Statements of comprehensive loss, changes in equity and cash flows for each of the years in the two year period ended December 31, 2010;

We also consent to the use in the above-mentioned prospectus, of our report dated December 17, 2010 to the Directors of the Company on the following financial statements:

a. Statement of financial position as at December 31, 2009 and 2008; and,
b. Statements of comprehensive loss, changes in equity and cash flows for each of the years in the two year period ended December 31, 2009.

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 audits 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,

MNP LLP

MNP LLP

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encls.

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800, 700 – 6TH AVENUE SW, CALGARY, AB T2P 0T8
1.877.500.0792 P: 403.263.3385 F: 403.648.4115 **mnp.ca**