

March 13, 2012

British Columbia Securities Commission
Fifth Floor, PO Box 10142
701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission
Fourth Floor
300 Fifth Avenue SW
Calgary, AB T2P 3C4

Ontario Securities Commission
1903 – 20 Queen Street West
Toronto, ON M5H 3S8
(collectively, the “Authorities”)

Canadian National Stock Exchange
1220 - 1111 West Hastings Street
Vancouver, BC V6B 4N9

Dear Sirs:

We refer to the amended and restated prospectus of Winrock Resources Inc. (the “Company”) dated March 13, 2012 relating to the sale and issue of a minimum of 1,500,000 units and a maximum of 2,000,000 units at \$0.20 per unit for gross proceeds of between \$300,000 and \$400,000, respectively (the “Amended and Restated Prospectus”).

We consent to being named in the Amended and Restated Prospectus and to the use in the above mentioned Amended and Restated Prospectus of our report dated October 7, 2011, except as to note 12 which is as of March 13, 2012, to the Company’s directors on the following financial statements:

- Balance sheet as at July 31, 2011; and
- Statements of operations, comprehensive loss and deficit, and cash flows for the period from August 16, 2010 (date of incorporation) to July 31, 2011.

We report that we have read the Amended and Restated 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 Authorities to which this letter 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,

Smythe Ratcliffe LLP

Chartered Accountants

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