

Our File: 241489
December 22, 2023

FILED BY SEDAR

British Columbia Securities Commission (Principal Regulator)
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
PEI Office of the Superintendent of Securities
Office of the Superintendent of Securities, Government of Newfoundland and Labrador
Office of the Yukon Superintendent of Securities
Office of the Superintendent of Securities, the Northwest Territories
Office of the Superintendent of Securities Nunavut

Dear Sirs/Mesdames:

**RE: Torq Resources Inc. (the "Corporation")
Amended and Restated Prospectus Supplement dated December 22, 2023 (the
"Amended Prospectus Supplement") amending and restating the Prospectus
Supplement dated November 10, 2023 to the Short Form Base Shelf Prospectus
dated February 10, 2023**

We refer you to the Amended Prospectus Supplement.

We hereby consent to the reference to our firm name on page S-3 of the Amended Prospectus Supplement and under the headings "Legal Matters" and "Interest of Experts" in the Amended Prospectus Supplement. We hereby further consent to the reference to our firm name and the opinion under the heading "Eligibility for Investment" in the Amended Prospectus Supplement.

We confirm that we have read the Amended Prospectus Supplement and we have no reason to believe that there are any misrepresentations in the information contained in the Amended Prospectus Supplement that are derived from our opinions in the Amended Prospectus Supplement referred to above or that are within our knowledge as a result of services we performed in connection with the preparation of such opinions.

Yours very truly,

"McInnes Cooper"

MCINNES COOPER