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December 18, 2014

To:

Alberta Securities Commission  
Autorité des marchés financiers  
British Columbia Securities Commission  
Manitoba Securities Commission  
Ontario Securities Commission  
Saskatchewan Securities Commission

**Re: Notice of Change of Auditors - Nuinsco Resources Limited**

Dear Sirs:

We have read the notice of change of auditors of Nuinsco Resources Limited dated December 18, 2014 which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102, and are in agreement with the statements contained in that notice based on our knowledge of the information contained therein at this time.

Yours truly,

*BDO Canada LLP*

BDO Canada LLP  
Chartered Professional Accountants, Licensed Public Accountants