



December 13, 2012

Autorité des marchés financiers
Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Nova Scotia Securities Commission

Re: Change of auditor

In conformity with Subsections 4.11 (5)(b)(ii) and (6)(b)(ii), KWG Resources Inc. is filing the reporting package.

KWG RESOURCES INC.

(s) Luce L. Saint-Pierre