



December 3, 2012

Mr. Thomas Pladsen
Chairman of the Audit Committee
KWG Resources Inc.
141 Adelaide Street West
Suite 420
Toronto, Ontario
M5H 3L5

Dear Mr. Pladsen

Enclosed is our response to the change of auditor notice dated November 16, 2012 in accordance with National Instrument 51-102. We understand that this letter will be reviewed and approved by the Audit Committee of the Board of Directors, filed with the relevant securities regulatory authorities prior to December 5, 2012, and included in the information circular accompanying the notice of any meeting of shareholders at which action is to be taken concerning a change in auditor.

Yours very truly,

PricewaterhouseCoopers LLP

Chartered Accountants, Licensed Public Accountants

Encl.

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PwC refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



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

Dear Sirs

We have read the statements made by KWG Resources Inc. in the attached copy of change of auditor notice dated November 16, 2012, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated November 16, 2012.

Yours very truly,

PricewaterhouseCoopers LLP

Chartered Accountants, Licensed Public Accountants

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