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February 8, 2011

To: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

And to: Board of Directors of Liard Resources Limited

**Re: Liard Resources Limited - Notice of Change of Auditor**

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We have read the notice of change of auditors of Liard Resources Limited dated February 8, 2011 and confirm our agreement, based on our knowledge at this date, with the information contained in that notice.

If you have any questions, please do not hesitate to contact us.

Yours truly,

BDO Canada LLP  
Chartered Accountants

Jonathan Winn, CA  
On behalf of Jonathan Winn Professional Corporation  
Corporate Partner of BDO Canada LLP