



# Grant Thornton

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February 11, 2011

Dear Sirs/Mesdames:

**Re: Liard Resources Ltd. (the “Corporation”)**

As required by Part 4.11 of National Instrument 51-102, we have reviewed the information contained in the Corporation’s Notice of Change of Auditor dated February 8, 2011, and do not disagree with the information contained in the notice.

We understand that the Notice of Change of Auditor, along with this letter and a similar letter from BDO Canada LLP, will be filed with the securities regulatory authorities.

Yours sincerely,

Chartered Accountants