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Suite 1903, 20 Queen Street West
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Dear Sirs/Mesdames

Re: Elkhorn Gold Mining Corporation (the "Issuer")
Notice Pursuant to NI 51-102 *Continuous Disclosure Obligations* ("NI 51-102")

In accordance with NI 51-102, we have read the Issuer's Change of Auditor Notice dated September 27, 2011 and agree with the information contained therein, based upon our knowledge of the information at this date.

Yours truly

Chartered Accountants