



MANNING ELLIOTT  
CHARTERED ACCOUNTANTS

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September 28, 2011

British Columbia Securities Commission  
12th Floor, 701 West Georgia Street  
PO Box 10142, Pacific Centre  
Vancouver, BC V7Y 1L2

Ontario Securities Commission  
Suite 1903, 20 Queen Street West  
Toronto, ON M5H 3S8

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditors – Elkhorn Gold Mining Corporation**

We have read the statements made by Elkhorn Gold Mining Corporation (the “Company”) in its Notice of Change of Auditors dated September 27, 2011 (the “Notice of Change”), which has been filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the Notice of Change.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*