



Ernst & Young LLP
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3 December 2012

TO: TSX Venture Exchange
British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorité des marchés financiers

Dear Sirs:

Re: Everton Resources Inc
Notice of Change of Auditor dated November 26, 2012

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours sincerely,

A handwritten signature in cursive script that reads 'Ernst & Young LLP'.

ERNST & YOUNG LLP

cc: The Board of Directors, **Everton Resources Inc.**