

Ernst & Young LLP Pacific Centre 700 West Georgia Street PO Box 10101 Vancouver, BC V7Y 1C7 Tel: +1 604 891 8200 Fax: +1 604 643 5422 ey.com

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

22<sup>nd</sup> August 2014

Re: Everton Resources - Change of Auditor Notice dated 2014/08/22

Dear Sirs/Mesdames,

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,

Ernst \* Young UP

cc: The Board of Directors, Everton Resources