

McGovern, Hurley, Cunningham, LLP

Chartered Accountants

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August 22, 2014

To: TSX Venture Exchange
British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorité des Marchés Financiers

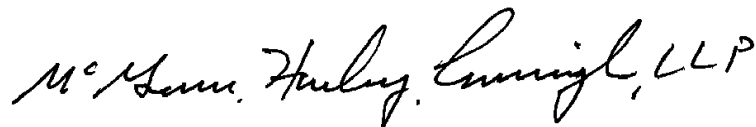
Dear Sirs/Mesdames:

Re: Everton Resources Inc. – Change of Auditor of Reporting Issuer

We have read the Notice of Change of Auditor dated August 22, 2014 of Everton Resources Inc. and, in accordance with section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



Chartered Accountants
Licensed Public Accountants