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BDO Canada LLP
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February 8, 2012

British Columbia Securities Commission

701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC
V7Y 1L2

Attention: Statutory Filings

-and-

Alberta Securities Commission

Suite 600, 250 - 5th Street SW
Calgary, AB
T2P 0R4

Attention: Executive Director

Dear Sirs:

**Re: Victory Resources Corp. (the "Company")
Notice Pursuant to NI 51-102 - Change of Auditor**

As required by National Instrument 51-102 *Continuous Disclosure Obligations* and in connection with our resignation as auditor of the Company as of February 6, 2012, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated February 6, 2012, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

BDO Canada LLP

Chartered Accountants

JJ/sh
c.c. - Victory Resources Corp.