

February 14, 2012

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission

Attention: Filings

Dear Sir or Madam:

**Re: Victory Resources Corporation (the “Company”)
Change of Auditor**

In accordance with National Instrument 51-102, attached please find a copy of the reporting package (the “Reporting Package”) which consists of:

- (a) Change of Auditor Notice;
- (b) Letter from Former Auditor; and
- (c) Letter from Successor Auditor.

The Audit Committee and the Board of Directors have reviewed and approved the Reporting Package.

The Reporting Package will be mailed out along with the Company’s next Annual General meeting materials.

Should you require further information, please do not hesitate to contact the undersigned.

Yours sincerely,

VICTORY RESOURCES CORPORATION

“Wally Boguski”

Per:

Wally Boguski
President & CEO

Encls.

cc: TSX-V