

July 15, 2011

British Columbia Securities Commission
12th Floor, 701 West Georgia Street
PO Box 10142 Pacific Centre
Vancouver, BC V7Y 1L2

Dear Sirs:

Re: Lions Gate Metals Inc. (the "Company")
Notice Pursuant to NI 51-102 of Change of Auditor

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice date July 15, 2011, and agree with the information contained therein, based upon our knowledge of the information to date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours truly,

Beauchamp & Company, C.A.'s

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MLS/smb