

**SIMCO SERVICES INC.**  
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April 25, 2014

**VIA SEDAR**

B.C. Securities Commission  
Alberta Securities Commission  
Quebec Securities Commission

Dear Sirs/Madams:

**Re: Curlew Lake Resources Inc. (“Curlew”) – Change of Auditor**

The writer confirms the SEDAR filing pursuant to National Instrument 51-102, section 4.11, of the following documents:

- (a) Notices of Change of Auditor of Curlew dated April 17, 2014 regarding resignation of former auditor and appointment of new auditor;
- (b) letter from former auditor, Crowe MacKay LLP (formerly MacKay LLP, Chartered Accountants), dated April 4, 2014 confirming and agreeing to the content of the Notice of Change of Auditor; and
- (c) letter from new auditor, Davidson and Company LLP, Chartered Accountants, dated April 4, 2014 confirming and agreeing to the content of the Notice of Change of Auditor.

Curlew will be notifying shareholders at its next Annual General Meeting regarding this change of Auditors.

Yours truly,

**SIMCO SERVICES INC.**

Per: “*Keturah Nathe*”

Keturah Nathe, Corp. & Admin.