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April 4, 2014

British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs and/or Madams:

**Re: Curlew Lake Resources Inc. (the "Company")**

As required by National Instrument 51-102, we have reviewed the information contained in the Company's Notice of Change of Auditor dated April 4, 2014 (the "**Notice**"), a copy of which is attached hereto. We agree with the statements contained in the Notice.

We understand that the Notice, along with this letter and a similar letter from the Company's successor auditor will be provided to the Company's shareholders with the meeting materials relating to the Company's next annual general meeting of shareholders.

Yours very truly,

"Crowe MacKay LLP"