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January 10, 2014

Ontario Securities Commission  
Canadian National Stock Exchange

Dear Sirs/Madames:

**Re: McLaren Resources Inc. (the "Company") -  
Change of Auditor Notice pursuant to NI 51-102**

We acknowledge receipt of a Notice of Change of Auditors (the "Notice") dated December 30, 2013 given by the Company to ourselves and Collins Barrow Toronto LLP.

Based on our information as of this date, we agree with the statements set out in the Notice.

Yours truly,

Collins Barrow Toronto LLP



Larry Rotstein, CPA, CA  
Partner

LSR/ald