

January 10, 2014

To the various Securities Commissions and similar regulatory authorities in Canada

Dear Sirs/Madames:

RE: McLaren Resources Inc. (the "Company")

We acknowledge receipt of Notice of Change of Auditors of McLaren Resources Inc. (the "Notice") dated December 30, 2013 delivered to us by the Company.

In accordance with Section 4.11(6)(a)(ii) of National Instrument 51-102 Continuous Disclosure Obligations ("NI 51-102"), we wish to confirm that we have reviewed the Notice and that based on our knowledge at this time of the relevant information regarding the Company, we are in agreement with the information contained in such Notice.

We understand that the Notice will be provided to the shareholders of McLaren Resources Inc.

Yours very truly,



MS Partners LLP
Licensed Public Accountants