



Grant Thornton LLP
1401 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB
T5J 3R8
T (780) 422-7114
F (780) 426-3208
www.GrantThornton.ca

Alberta Securities Commission
British Columbia Securities Commission

December 15, 2010

Dear Sirs;

**Re: Neo Alliance Minerals Inc. (the "Corporation")
Change of Auditors – Notice Pursuant to National Instrument 51-102, Part 4**

Pursuant to Section 4.11 of National Instrument 51-102, Part 4, we confirm that we have reviewed the Notice dated December 6, 2010 sent to us by the Corporation in connection with a change of auditor and, based on our knowledge of the information at the time, agree with the information contained in the said Notice.

Yours very truly,
Grant Thornton LLP

A handwritten signature in black ink that reads "Grant Thornton LLP".