



January 7, 2014

To: Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Autorite Des Marches Financiers

Dear Sirs/Mesdames:

**Re: Quinsam Capital Corporation**

We have reviewed the information contained in the Notice of Change of Auditor of Quinsam Capital Corporation dated January 7, 2014, ("the Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102 and confirm our agreement with the information contained in the Notice.

Yours very truly,

*MNP LLP*

**MNP LLP**

Chartered Professional Accountants



**ACCOUNTING › CONSULTING › TAX**  
701 EVANS AVENUE, 8<sup>TH</sup> FLOOR, TORONTO ON, M9C 1A3  
P: 416.626.6000 F: 416.626.8650 **MNP.ca**