



August 26, 2014

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission

Re: **Re-filed Third Quarter Interim MD&A (the “Financial Documents”) for the Nine Month Period Ended April 30, 2014 (SEDAR Project Numbers 02229897 and 02229899).**

Deer Horn Metals Inc. (the “Company”) has re-filed its Financial Documents to address comments raised by the British Columbia Securities Commission.

The amended Financial Documents include amendments to:

- ♦ the insertion of tonnage-quantity and grade information to the indicated resource estimate
- ♦ the deletion of duplicate disclosure relating to inferred resource estimates

Forms 52-109F2R – Certification for the Company’s Chief Executive Officer and Chief Financial Officer have also been filed in support of the re-filed Financial Documents.