

January 10, 2014

To: Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: **Notice of Change of Auditor of Quia Resources Inc. (the "Company")**

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We have read the Notice of Change of Auditor dated December 18, 2013 from the Company (the "**Notice**"), delivered to us pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations*.

We confirm that we agree with each statement contained in the Notice.

Yours very truly,

**MNP LLP**

