

April 24, 2015

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Quia Resources Inc. (the "Company")

Pursuant to National Instrument 51-102 – Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated March 11, 2015 (the "Notice") and, based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours very truly,

Lipton LLP

Chartered Professional Accountants
Licensed Public Accountants