

July 11, 2011

British Columbia Securities Commission  
Alberta Securities Commission  
TSX Venture Exchange

Dear Sirs:

**RE: Meadow Bay Gold Corporation - Change of Auditors**

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As required by Section 4.11 of National Instrument 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated July 8, 2011 (the "Notice") for the above company and have the following comments:

We have read the Notice and, based upon our knowledge as at the time of receipt of the Notice, with exception to the last sentence of paragraph (a) and paragraph (c) of the Notice, with which we agree, we have no basis on which to agree or disagree with the statements made in paragraphs (a), (b) or (d) of the Notice.

We understand that the Notice of Change of Auditor, together with this letter and a similar letter from I. Vellmer Inc., the resigning auditors, will be provided to the Company's registered shareholders with the meeting materials relating to the Company's next annual general meeting of shareholders.

Yours truly,



**MNP LLP**

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