

January 23, 2012

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

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor – Canadian Orebodies Inc.

We have reviewed the information contained in the Notice of Change of Auditor of Canadian Orebodies Inc. dated January 18, 2012, (the “Notice”), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Signed: “*MSCM LLP*”

Chartered Accountants
Toronto, Ontario
January 23, 2012