

**parker simone LLP**

Chartered Accountants  
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Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

January 23, 2012


Dear Sirs/Mesdames:

***re: Notice of Change of Auditor of Canadian Orebodies Inc. (the "Company")***

Please be advised that, in connection with National Instrument 51-102, that a copy of the Notice of Change of Auditor (the "Notice") dated January 18, 2012, in respect of the above captioned change of auditor has been delivered to us. We have reviewed the Notice and, based on our knowledge at this time, we hereby notify the Commissions that:

- a) We agree with the statement that parker simone LLP (the "Former Auditor") of the Company tendered their resignation effective January 18, 2012.
- b) We neither agree nor disagree with the statement that on January 18, 2012 the Directors of the Company appointed MSCM LLP, Chartered Accountants (the "Successor Auditor"), as successor auditors in their place.
- c) We agree with the statement that the Former Auditor was requested to resign at the request of the Company.
- d) We neither agree nor disagree with the statement that the resignation of the Former Auditor and the appointment of the Successor Auditor in their place have been approved by the Board of Directors of the Company.
- e) We agree with the statement that there have been no reservations in the Former Auditor's reports on any of the Company's financial statements commencing at the beginning of the two most recently completed fiscal years and ending on January 18, 2012.
- f) We neither agree nor disagree with the statement that there are no consultations with the Successor Auditor as defined in National Instrument 51-102.
- g) We agree with the statement that there have been no disagreements or unresolved issues with the former Auditor as defined by National Instrument 51-102.

Yours truly,



Licensed Public Accountants