



July 9, 2013

VIA SEDAR

TO: British Columbia Securities Commission

**Magna Resources Ltd. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated July 9, 2013 given by the Company to ourselves and Dale Matheson Carr-Hilton LaBonte LLP.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,

MNP LLP

MNP LLP
Chartered Accountants