

October 7, 2014

British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, B.C. V7Y 1L2

Alberta Securities Commission
4th Floor, 300 – 5th Avenue S.W.
Calgary, Alberta T2P 3C4

Ontario Securities Commission
20 Queen Street West, 22nd Floor
Toronto, ON M5H 3S8

TSX Venture Exchange
PO Box 10142, Pacific Centre PO Box 11633
2700 – 650 West Georgia Street
Vancouver, BC V6B 4N9

Dear Sirs/Mesdames:

**Re: Rockland Minerals Corp.
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated October 7, 2014, and agree with the information contained therein, based upon our knowledge of the information relating to said notice and of the Company at this time.

Yours truly,



De Visser Gray LLP
Per: James D. Gray Ltd.