

April 23, 2012

TO: Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
Manitoba Securities Commission

Dear Sirs/Mesdames:

Re: Telferscot Resources Inc.

We have read the statements made by Telferscot Resources Inc. in their Change of Auditor Notice dated April 23, 2012 (the "Notice"), which we understand will be filed pursuant to National Instrument 51-102 (Part 4.11).

Based on the information available to us, we agree with the statements set out in the Notice. We advise that we have no basis to agree or disagree with the comments in the Notice relating to MSCM LLP.

Yours truly,

**JIM M. SMITH CHARTERED ACCOUNTANT INC.**



Jim M. Smith, C.A.

JMS/jw