

April 23, 2012

British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

Dear Sirs:

WE have read the statements made by Telferscot Resources Inc. in their Change of Auditor Notice dated April 23, 2012 which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. We agree with the statements contained in the notice.

Yours very truly,

"MSCM LLP"

MSCM LLP
Chartered Accountants