

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

July 4, 2014

Dear Sirs/Mesdames:

re: Change of Auditor of Winston Resources Inc. (the "Corporation")

Please be advised that, in connection with National Instrument 51-102, a copy of the undated Notice of Change of Auditor (the "Notice") was delivered to parker simone LLP (the "Former Auditor") on June 28, 2014 in respect of the above captioned change of auditor. We reviewed the Notice and, based on our knowledge at this time, we hereby notify the Commissions that:

1. We disagree with the statement that the Former Auditor resigned at the request of the Corporation because, as the Former Auditor, we initiated the resignation.
2. We have no basis to agree or disagree with the statement the Company's Audit Committee and Board of Directors considered and approved the appointment of Abraham Chan LLP (the "Successor Auditor") as the Corporation's auditor.
3. We agree with the statement that the Former Auditor has not issued any adverse, qualified opinion or denial of opinion on the financial statements of the Corporation for the two fiscal years preceding the date of this Notice or any similar reservation on interim financial information for any subsequent period preceding the date of this Notice.
4. We agree with the statement that there have been no disagreements or unresolved issues as defined by National Instrument 51-102 between the Corporation and the Former Auditor.
5. We have no basis to agree or disagree with the statement that there have been no consultations as defined by National Instrument 51-102 between the Corporation and the Successor Auditor.

Yours very truly,

