

D Barry Kirkham, QC\*  
James D Burns\*  
Jeffrey B Lightfoot\*  
Christopher P Weafer\*  
Michael P Vaughan  
Heather E Maconachie  
Michael F Robson\*  
Zachary J Ansley\*  
Pamela E Sheppard  
Katharina R Spatzl

Robin C Macfarlane\*  
Duncan J Manson\*  
Daniel W Burnett, QC\*  
Ronald G Paton\*  
Gregory J Tucker\*  
Terence W Yu\*  
James H McBeath\*  
Susan C Gilchrist  
George J Roper

Douglas R Johnson\*  
Alan A Frydenlund\*\*  
Harvey S Delaney\*  
Paul J Brown\*  
Karen S Thompson\*  
Harley J Harris\*  
Paul A Brackstone\*  
Edith A Ryan  
Daniel H Coles

Josephine M Nadel\*  
Allison R Kuchta\*  
James L Carpick\*  
Patrick J Haberl\*  
Gary M Yaffe\*  
Jonathan L Williams\*  
Scott H Stephens\*  
James W Zaitsoff  
Jocelyn M Le Dressay

OWEN BIRD  
LAW CORPORATION

PO Box 49130  
Three Bentall Centre  
2900-595 Burrard Street  
Vancouver, BC  
Canada V7X 1J5

Carl J Pines, Associate Counsel\*

Rose-Mary L Basham, QC, Associate Counsel\*

Hon Walter S Owen, QC, QC, LLD (1981)

John I Bird, QC (2005)

\* Law Corporation

\* Also of the Yukon Bar

\* Also of the Alberta Bar

**SEDAR Project #2172408; 2172412**

April 11, 2014

BRITISH COLUMBIA SECURITIES COMMISSION  
701 West Georgia Street  
Vancouver, BC V7Y 1L2

**Attention: Bernice C. Mellor, Corporate Disclosure**

Dear Madam:

**Re: LONGACRE RESOURCES INC. (the "Company")  
3<sup>rd</sup> Quarter interim financials for period ended December 31, 2013**

The notes to the financial statements for period ended December 31, 2013 have been amended to include an unreserved statement of compliance with IAS 34 as required by NI 52-107 sec. 3.2(1)(b)(ii). Accordingly, the Company is re-filing its financial statements along with its CEO and CFO Certifications.

Yours truly,

OWEN BIRD LAW CORPORATION

*"Jeffrey B. Lightfoot"*

Jeffrey B. Lightfoot

JBL/sz  
encls.

Telephone 604 688-0401  
Fax 604 688-2827  
Website [www.owenbird.com](http://www.owenbird.com)