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May 20, 2014

British Columbia Securities Commission 701 W. Georgia Street, 9th Floor Vancouver, BC, V7Y 1L2

Alberta Securities Commission 250 5th Street SW, Suite 600 Calgary, AB, T2P 0R4

Dear Sirs:

Re: Longacre Resources Inc. (the "Company")

As required by National Instrument 51-102, Continuous Disclosure Obligations, we have reviewed the information contained in the "Notice of Change of Auditors" dated May 14, 2014. We agree with the statements contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company and filed on SEDAR.

Yours very truly,

WOLRIGE MAHON LLP

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