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May 20, 2014

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

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

Dear Sirs/Mesdames:

**Re: Longacre Resources Inc. (the "Company")
- Notice of Change of Auditor**

We have read the notice of change of auditor of the Company (the "**Notice**") dated May 14, 2014 delivered to us pursuant to National Instrument 51-102. We report that with respect to the statements contained in the Notice, we are not aware of any inaccuracies contained in the Notice and that:

1. we have no basis to agree or disagree with the statement that the board of directors of the Company has considered and approved the resignation of MacKay LLP and the appointment of Wolrige Mahon LLP as successor auditor; and
2. we agree that there have been no "reportable events" as defined in National Instrument 51-102 or reservations contained in the financial statements prepared by us during the two most recently completed financial years of the Company.

Yours truly,

"CROWE MACKAY LLP"