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March 31, 2005

VIA SEDAR

Ontario Securities Commission
British Columbia Securities Commission

D'Arcy Doherty
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Dear Mesdames/Sirs:

Re: Nelson Resources Limited – Initial Annual Information Form

As legal counsel to Nelson Resources Limited (the “Corporation”), notice is hereby given that the Corporation’s initial annual information form dated March 31, 2005 was filed under SEDAR Project No. 758818 on March 31, 2005 under Filing Type “Annual Information Form (NI 51-102)” and that it is relying on that filing to satisfy the requirements for filing Annual Information Forms under and pursuant to National Instrument 44-101 – *Short Form Prospectus Distributions*.

Yours truly,

GOWLING LAFLEUR HENDERSON LLP

“D’Arcy Doherty”

D’Arcy Doherty