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REPLY TO THE ATTENTION OF: Sam Cole
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OUR FILE NUMBER: JD/8527

December 15, 2014

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Nexus Gold Corp. (the "Company")

On behalf of the Company, and as required pursuant to section 4.11 of National Instrument 51-102, we hereby deliver the reporting package comprised of the following documents:

- a. an executed Notice of Change of Auditor;
- b. a letter from the former auditor, Manning Elliott LLP, Chartered Accountants;
- c. a letter from the successor auditor Davidson & Company LLP, Chartered Accountants;
and
- d. a letter from the Company confirming that the Notice of Change of Auditor and letters from the former and successor auditors have been reviewed by the Board of Directors of the Company.

We confirm that the reporting package will be included in the Information Circular for the Company's next annual general meeting.

Yours truly,

ANFIELD SUJIR KENNEDY & DURNO LLP

per: *"Sam Cole"*

Sam Cole

SC/sj

Enclosure