

January 4, 2016

File #: 85702.1
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BY SEDAR

British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia St.
Vancouver, BC V7Y 1L2

Attention: Financial Reporting Department

Dear Sirs and Mesdames:

**Re: Equitorial Exploration Corp. (the "Company")
Amended and Restated Interim Financial Statements
SEDAR Projects #02419679, 02419685**

We are counsel to the Company. Please be advised that the Company has filed its amended and restated interim financial statements for the period ended September 30, 2015 (and corresponding certifications for re-filed filings) (the "**Amended Statements**") pursuant to correspondence with Anita Cyr, Associate Chief Accountant, Corporate Finance of the BCSC dated December 29, 2015.

The Amended Statements have been filed to resolve a deficiency with respect to the treatment of the fair value of finder's shares issued to Canaccord Genuity Corp. in connection with a transaction with Mineworx Technologies Inc. ("**Mineworx**") in the year end consolidated financial statements as of December 31, 2014. It was recognized and acknowledged that the fair value of the finder's fees should have been debited as part of the investment in associate rather than debited as part of an investment in associate with the offsetting credit to equity (i.e.: \$150,000 should have been capitalized as part of the investment in Mineworx).

We trust the foregoing to be in order and look forward to your confirmation that the Company will not be placed on the Issuers in Default list.

If you have any questions or comments, please contact the writer.

Yours truly,

BOUGHTON LAW CORPORATION

(signed) "*Candice R. Mordy*"

Per:
Candice R. Mordy

CRM/ad

cc: Alberta Securities Commission
Ontario Securities Commission
Quebec Securities Commission