



Accountants &
business advisers

The Directors
Minera IRL Limited
Ordnance House
31 Pier Road
St. Helier
Jersey.

Our ref: NYK/CGT/4007291

29 April 2010

Dear Sirs

We confirm that the financial statements recently posted on the company's website do not represent the final version for the year ended 31 December 2009. Specifically there were some further amendments in respect of the disclosure within note 3. This occurred due to there being late changes to the document and confusion arising over which was the final document.

Yours faithfully

PKF (UK) LLP

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