

CMQ RESOURCES INC.

December 7, 2004

Dear valued Employees, Consultants and Contractors:

CMQ Resources' board of directors has chosen to implement a "Whistle Blower" program as part of its internal control system. The purpose of this program is to enable you to contact the independent members of the board of directors of CMQ about any concerns you may have and to report any poor practices or abuses of which you may be or become aware. Please feel free to raise any financial, technical, operational or any other matter that may not be in the best interests of the Corporation or any of its subsidiaries (Montezuma Mines Inc., Vasquir Mines Inc. and Tom Exploration OY) or its shareholders, employees, consultants or contractors.

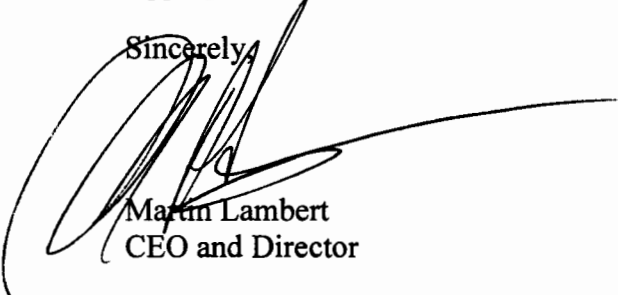
On a no names basis, the independent board members will seek to investigate any behaviour that is not consistent with the Corporations' objectives of conducting itself in all matters in accordance with the highest standards of governance, integrity, fairness and ethical behaviour.

We encourage you to address any concerns you may have in this regard to assist us in achieving our governance and ethical goals.

Bob McKenzie, the Chairman of the Audit Committee and an independent member of the board, has been appointed to be the point of contact for any concerns. Bob can be reached at 403-202-6107 or at tallone@shaw.ca.

Appropriate confidentiality of any and all communication will be maintained.

Sincerely,



Martin Lambert
CEO and Director