

Record at request of and return to:

Idaho Resources Corporation
P.O. Box 2183
Grand Junction, Colorado 81502

MEMORANDUM OF AGREEMENT



0229388

This MEMORANDUM OF AGREEMENT is made this 20th day of May, 2015 by and between NuLegacy Gold Corporation NV, a Nevada corporation ("NuLegacy") and Idaho Resources Corporation, a Nevada corporation ("Idaho").

WITNESSETH:

1. Idaho owns 482 unpatented lode mining claims situated in Eureka County, Nevada, the names of which, together with the Bureau of Land Management serial numbers and book and page of the recording of the certificates of location in the Office of the Recorder of Eureka County, are listed in Exhibit "A" attached hereto (collectively "the "Claims").
2. Idaho has entered into a restated mining lease with NuLegacy dated November 7, 2012 (the "Mining Lease") whereby NuLegacy, in consideration for maintaining the Claims and making certain cash payments and share issuances to Idaho, is entitled to explore, develop, mine and exploit the Claims for the term of the Mining Lease and, upon receipt of project financing for the purpose of placing the Claims into commercial production, to acquire the Claims, subject to an overriding royalty in favour of Idaho.
3. This Memorandum provides public notice of the Mining Lease, subject to all the terms, conditions and obligations of Idaho and NuLegacy thereunder.

IN WITNESS WHEREOF, Idaho Resources Corporation and NuLegacy Gold Corporation NV have hereunto set their hand the day and year first above written.

IDAHO RESOURCES CORPORATION
A Nevada corporation

NULEGACY GOLD CORPORATION NV
A Nevada corporation

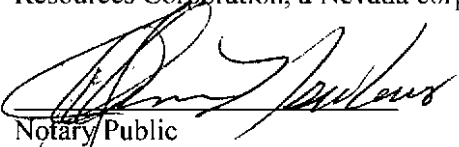
William L. Wilson
By William L. Wilson - President

Roger C. Steininger
By Roger C. Steininger, President

William B. Wilson
By WILLIAM B. WILSON, SEC.

State of NEVADA)
)
County of WASHOE)
)

This instrument was acknowledged before me on 5/20, 2015 by William L. Wilson, President of Idaho Resources Corporation, a Nevada corporation.

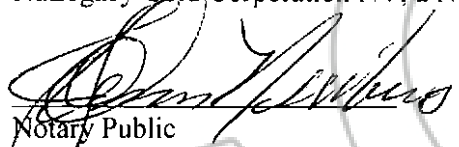

Notary Public

My commission expires: 3/28/2016



State of _____)
)
County of _____)
)

This instrument was acknowledged before me on 5/20/, 2015 by Roger C. Steininger, President of NuLegacy Gold Corporation NV, a Nevada corporation.


Notary Public

My commission expires: 3/28/2016 JN

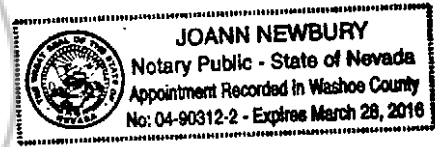
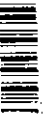


Exhibit "A"

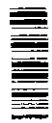
List of Unpatented Lode Mining Claims Owned by Idaho Resources Corporation

Wilson- IRC,
Groups 12, 13:
Claim Name

Claim Name	BLM #	Book	Page
CRX 3A	NMC 908183	423	26
CRX 4	NMC 908184	423	27
CS 1	NMC 908185	423	28
CS	NMC 908186	423	29
CSX	NMC 908187	423	30
CSX 1	NMC 908188	423	31
CSX 2	NMC 908189	423	32
CSX 3	NMC 908190	423	33
CSX 4	NMC 908191	423	34
CT 7	NMC 908192	423	35
CT 6	NMC 908193	423	36
CT 3	NMC 908194	423	37
CT 2	NMC 908195	423	38
CT 1	NMC 908196	423	39
CT	NMC 908197	423	40
CTX	NMC 908198	423	41
CTX 1	NMC 908199	423	42
CTX 2	NMC 908200	423	43
CTX 3	NMC 908201	423	44
CTX 4	NMC 908202	423	45
CU 7	NMC 908203	423	46
CU 6	NMC 908204	423	47
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CU 2	NMC 908208	423	51
CU 1	NMC 908209	423	52
CU	NMC 908210	423	53
CUX	NMC 908211	423	54
CUX 1	NMC 908212	423	55
CUX 2	NMC 908213	423	56
CUX 3	NMC 908214	423	57
CUX 4	NMC 908215	423	58
CV 11	NMC 908216	423	59



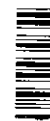
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CV 5	NMC 908222	423	65
CV 4	NMC 908223	423	66
CV 3	NMC 908224	423	67
CV 2	NMC 908225	423	68
CV 1	NMC 908226	423	69
CV	NMC 908227	423	70
CVX	NMC 908228	423	71
CVX 1	NMC 908229	423	72
CVX 2	NMC 908230	423	73
CVX 3	NMC 908231	423	74
CVX 4	NMC 908232	423	75
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CW 10	NMC 908234	423	77
CW 9	NMC 908235	423	78
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CKX 2	NMC 908246	423	89
CKX 3	NMC 908247	423	90
CKX 4	NMC 908248	423	91
CKX 5	NMC 908249	423	92
CLX 2	NMC 908250	423	93
CLX 3	NMC 908251	423	94
CLX 4	NMC 908252	423	95
CLX 5	NMC 908253	423	96
CMX 2	NMC 908254	423	97
CMX 3	NMC 908255	423	98
CMX 4	NMC 908256	423	99
CMX 5	NMC 908257	423	100
CNX 2	NMC 908258	423	101
CNX 3	NMC 908259	423	102



CNX 4	NMC 908260	423	103
CNX 5	NMC 908261	423	104
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COX 3	NMC 908263	423	106
COX 4	NMC 908264	423	107
COX 5	NMC 908265	423	108
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CQX	NMC 908267	423	110
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CQX 2	NMC 908269	423	112
CQX 3	NMC 908270	423	113
CQX 4	NMC 908271	423	114
CQX 5	NMC 908272	423	115
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CRX	NMC 908274	423	117
CRX 1	NMC 908275	423	118
CRX 2	NMC 908276	423	119
CRX 3	NMC 908277	423	120
95 claims			

Wilson - IRC, Group OCD

RX 5	NMC 944925	Bk 450	Pg 96
RX 124	NMC 954617	Bk 458	Pg 134
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CR 8	NMC 835732	Bk 355	Pg 325
CR 9	NMC 835733	Bk 355	Pg 326
CR 10	NMC 835734	Bk 355	Pg 327
CR 11	NMC 835735	Bk 355	Pg 328
CR 12	NMC 835736	Bk 355	Pg 329
CR 13	NMC 835737	Bk 355	Pg 330
CR 14	NMC 835738	Bk 355	Pg 331
CR 15	NMC 835739	Bk 355	Pg 332
CR 16	NMC 835740	Bk 355	Pg 333
CR 17	NMC 835741	Bk 355	Pg 334
CR 18	NMC 835742	Bk 355	Pg 335
CR 19	NMC 835743	Bk 355	Pg 336
CR 20	NMC 835744	Bk 355	Pg 337



CR 21	NMC 835745	Bk 355	Pg 338
CR 22	NMC 835746	Bk 355	Pg 339
CR 23	NMC 835747	Bk 355	Pg 340
CR 24	NMC 835748	Bk 355	Pg 341
CR 25	NMC 835749	Bk 355	Pg 342
CR 26	NMC 835750	Bk 355	Pg 343
CR 27	NMC 835751	Bk 355	Pg 344
CR 28	NMC 835752	Bk 355	Pg 345
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CV 32	NMC 835829	Bk 355	Pg 422
CV 33	NMC 835830	Bk 355	Pg 423

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CV 34	NMC 835831	Bk 355	Pg 424
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GD 140	NMC 838916	Bk 356	Pg 398

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GD 87	NMC 839074	Bk 356	Pg 345



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CW 17	NMC 844136	Bk 359	Pg 98
CW 18	NMC 844137	Bk 359	Pg 99
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DV 6	NMC 856307	Bk 372	Pg 6
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DV 35	NMC 856336	Bk 372	Pg 35
DV 36	NMC 856337	Bk 372	Pg 36
DV 37	NMC 856338	Bk 372	Pg 37
DV 38	NMC 856339	Bk 372	Pg 38
DV 39	NMC 856340	Bk 372	Pg 39
DV 40	NMC 856341	Bk 372	Pg 40
DV 41	NMC 856342	Bk 372	Pg 41
DV 42	NMC 856343	Bk 372	Pg 42
DV 43	NMC 856344	Bk 372	Pg 43
DV 44	NMC 856345	Bk 372	Pg 44
DV 45	NMC 856346	Bk 372	Pg 45



DV 46	NMC 856347	Bk 372	Pg 46
DV 47	NMC 856348	Bk 372	Pg 47
DV 48	NMC 856349	Bk 372	Pg 48
DV 49	NMC 856350	Bk 372	Pg 49
DV 50	NMC 856351	Bk 372	Pg 50
DV 51	NMC 856352	Bk 372	Pg 51
DV 52	NMC 856353	Bk 372	Pg 52
DV 53	NMC 856354	Bk 372	Pg 53
DV 54	NMC 856355	Bk 372	Pg 54
DV 55	NMC 856356	Bk 372	Pg 55
DV 56	NMC 856357	Bk 372	Pg 56
DV 57	NMC 856358	Bk 372	Pg 57
DV 58	NMC 856359	Bk 372	Pg 58
DV 59	NMC 856360	Bk 372	Pg 59
DV 60	NMC 856361	Bk 372	Pg 60
DV 61	NMC 856362	Bk 372	Pg 61
DV 62	NMC 856363	Bk 372	Pg 62
DV 63	NMC 856364	Bk 372	Pg 63
DV 64	NMC 856365	Bk 372	Pg 64
DV 65	NMC 856366	Bk 372	Pg 65
DV 66	NMC 856367	Bk 372	Pg 66
DV 67	NMC 856368	Bk 372	Pg 67
DV 68	NMC 856369	Bk 372	Pg 68
DV 69	NMC 856370	Bk 372	Pg 69
DV 70	NMC 856371	Bk 372	Pg 70
DV 71	NMC 856372	Bk 372	Pg 71
DV 72	NMC 856373	Bk 372	Pg 72
DV 73	NMC 856374	Bk 372	Pg 73
DV 74	NMC 856375	Bk 372	Pg 74
DV 75	NMC 856376	Bk 372	Pg 75
DV 76	NMC 856377	Bk 372	Pg 76
DV 77	NMC 856378	Bk 372	Pg 77
DV 78	NMC 856379	Bk 372	Pg 78
DV 79	NMC 856380	Bk 372	Pg 79
DV 80	NMC 856381	Bk 372	Pg 80
DV 81	NMC 856382	Bk 372	Pg 81
DV 82	NMC 856383	Bk 372	Pg 82
DV 83	NMC 856384	Bk 372	Pg 83
DV 84	NMC 856385	Bk 372	Pg 84
DV 85	NMC 856386	Bk 372	Pg 85
DV 86	NMC 856387	Bk 372	Pg 86
DV 87	NMC 856388	Bk 372	Pg 87
DV 88	NMC 856389	Bk 372	Pg 88
DV 89	NMC 856390	Bk 372	Pg 89
DV 90	NMC 856391	Bk 372	Pg 90
DV 91	NMC 856392	Bk 372	Pg 91

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DV 92	NMC 856393	Bk 372	Pg 92
DV 93	NMC 856394	Bk 372	Pg 93
DV 94	NMC 856395	Bk 372	Pg 94
DV 95	NMC 856396	Bk 372	Pg 95
DV 96	NMC 856397	Bk 372	Pg 96
DV 97	NMC 856398	Bk 372	Pg 97
DV 98	NMC 856399	Bk 372	Pg 98
DV 99	NMC 856400	Bk 372	Pg 99
DV 100	NMC 856401	Bk 372	Pg 100
DV 101	NMC 856402	Bk 372	Pg 101
DV 102	NMC 856403	Bk 372	Pg 102
DV 103	NMC 856404	Bk 372	Pg 103
DV 104	NMC 856405	Bk 372	Pg 104
DV 105	NMC 856406	Bk 372	Pg 105
DV 106	NMC 856407	Bk 372	Pg 106
DV 107	NMC 856408	Bk 372	Pg 107
DV 108	NMC 856409	Bk 372	Pg 108
DV 109	NMC 856410	Bk 372	Pg 109
DV 110	NMC 856411	Bk 372	Pg 110
DV 111	NMC 856412	Bk 372	Pg 111
DV 112	NMC 856413	Bk 372	Pg 112
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