

November 5, 2015

British Columbia Securities Commission
Alberta Securities Commission
Securities Division, Financial and Consumer Affairs Authority (Saskatchewan)
Manitoba Securities Commission
Ontario Securities Commission
Services NL (Newfoundland and Labrador)
PEI Office of the Superintendent of Securities
Nova Scotia Securities Commission

Dear Sirs:

**Re: Abacus Mining & Exploration Corp. (the "Company")
Change of Auditor**

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated October 30, 2015 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,



Chartered Professional Accountants