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Our ref: 17571504_3

British Columbia Securities Commission
Albert Securities Commission

11 May 2020

Dear Sir/Madam

Notice of Change of Auditors of Chatham Rock Phosphate Limited

We have read the Notice, pursuant to National Instrument 51-102 – Continuous Disclosure Obligations, of Chatham Rock Phosphate Limited dated 5 May 2020 and are in agreement with the statements contained in such Notice.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Brent Manning', with a long horizontal stroke extending to the right.

Brent Manning
Partner