

April 16, 2018

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Pedro Resources Ltd. ("the Company")
Notice of Change of Auditor Pursuant to NI 51-102 (Part 4.11)

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Company's Notice of Change of Auditor ("the Notice") dated April 13, 2018. Based on our information as of this date, we agree with the Statements 1 and 2 contained in the Notice. We have no basis to agree or disagree with Statements 3, 4 and 5 contained in the Notice.

Yours truly,

A handwritten signature in black ink that reads "MNP LLP".

Chartered Professional Accountants
Licensed Public Accountants