

February 29, 2016

**British Columbia Securities Commission**

P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, British Columbia  
V7Y 1L2

**Ontario Securities Commission**

20 Queen Street West, 20<sup>th</sup> Floor  
Toronto, Ontario  
M5H 3S8

**Alberta Securities Commission**

Suite 600, 250-5<sup>th</sup> St. SW  
Calgary, Alberta  
T2P 0R4

**Manitoba Securities Commission**

500-400 St. Mary Avenue  
Winnipeg, Manitoba  
R3C 4K5

Dear Sirs/Mesdames:

**Re: King's Bay Gold Corporation (the "Company")  
Notice Pursuant to NI 51-102-Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated February 29, 2016, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time, except that we have no basis to agree or disagree with the statement that there have been no reportable events during the period that Magnus, Chartered Accountants LLP has been the auditor of the Company.

Yours truly,



MNPLLP