

**NEW MILLENNIUM IRON CORP.
1000 Sherbrooke St. West, Suite 1120
Montreal, QC H3A 3G4**

NOTICE OF CHANGE OF AUDITOR

TO: Raymond Chabot Grant Thornton LLP

AND TO: MNP SENCRL, SRL/LLP

**AND TO: British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorités des Marchés Financiers
New Brunswick Securities Commission
Nova Scotia Securities Commission
Securities Office, Consumer, Corporate and Insurance Services Division,
Office of the Attorney General, Prince Edward Island
Department of Government Services
Consumer & Commercial Affairs Branch, Newfoundland**

NOTICE IS HEREBY GIVEN that, on the advice of the Audit Committee of New Millennium Iron Corp. (the “**Company**”), the Board of Directors of the Company resolved on December 6, 2017 that:

- (a) The resignation of Raymond Chabot Grant Thornton LLP on December 6, 2017, as auditors of the Company be accepted, and
- (b) MNP SENCRL, SRL/LLP, be appointed as auditors of the Company to hold office until the next annual general meeting of the Company at a remuneration to be fixed by the directors, effective December 6, 2017.

In accordance with Part 4 of National Instrument 51-102 (“**NI 51-102**”), we confirm that:

- (a) Raymond Chabot Grant Thornton LLP resigned as auditor of the Company at the request of the Company;
- (b) Raymond Chabot Grant Thornton LLP has not expressed any reservation or modified opinion in any audit report on any of the Company’s financial statements;
- (c) the resignation of Raymond Chabot Grant Thornton LLP and appointment of MNP SENCRL, SRL/LLP as auditors of the Company were considered by the Audit Committee and approved by the Board of Directors of the Company;
- (d) No reportable events as defined in NI 51-102 have occurred between the Company and Raymond Chabot Grant Thornton LLP; and
- (e) the Notice and letters of the former and successor auditors of the Company have been reviewed by the Audit Committee and the Board of Directors.

Dated: December 7, 2017

NEW MILLENNIUM IRON CORP.

Per: (signed) "*Mark Freedman*"
Mark Freedman
Chief Financial Officer