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February 18, 2020

British Columbia Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Office of the Superintendent of Securities, Northwest Territories
Nova Scotia Securities Commission
Nunavut Securities Office
Ontario Securities Commission
Office of the Superintendent of Securities, Consumer, Corporate and Insurance
Services Division (Prince Edward Island)
Autorité des Marchés Financiers (Québec)
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

Re: Notice Regarding Change of Auditor of Minsud Resources Corp. pursuant to section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“NI 51-102”)

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated February 14, 2020 delivered to us by the Corporation in respect of the change of auditor of the Corporation as it relates to RSM Canada LLP.

Pursuant to NI 51-102, we confirm that we have read the Notice of Change of Auditor dated February 14, 2020 (the “Notice”) sent to us by Minsud Resources Corp. and based on our knowledge of such information at this time, we agree with the information contained in the Notice.

Yours truly,

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountant

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