



April 24, 2026

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

RE: Notice of Change of Auditor for Live Energy Minerals Corp. (the "Corporation")

Dear Sirs/Mesdames:

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated April 20, 2026 delivered to us by the Corporation, pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations of the Canadian Securities Administrators*.

We have reviewed the Notice and, based on our knowledge at this time, we are in agreement with the statements contained in the Notice as it pertains to our firm.

Yours truly,

Horizon Assurance LLP

Chartered Professional Accountant
Licensed Public Accountant