

July 26, 2018

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

-and to-

Alberta Securities Commission
Suite 600, 250 – 5th St. SW
Calgary, Alberta T2P 0R4

-and to-

TSX Venture Exchange Inc.
10th Floor, 300 - 5th Avenue S.W.
Calgary, Alberta T2P 3C4

Dear Sirs/Mesdames:

**Re: iMetal Resources Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

As required by the National Instrument 51-102, we have reviewed the information contained in the Company’s Notice of Change of Auditor, dated July 24, 2018 and agree with the information contained therein, based upon our knowledge of the information relating to said notice and of the Company at this time.

Yours truly,



CHARTERED PROFESSIONAL ACCOUNTANTS