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November 21, 2017

To: TSX Venture Exchange  
British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Nova Scotia Securities Commission

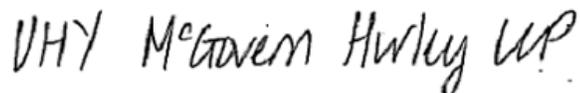
Dear Sirs/Mesdames:

**Re: Western Troy Capital Resources Inc. – Change of Auditor of Reporting Issuer**

We have read the Notice of Change of Auditor dated November 13, 2017 of Western Troy Capital Resources Inc. and, in accordance with section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein pertaining to our firm.

Yours very truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants  
Licensed Public Accountants