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February 14, 2020

The Securities Regulatory Authorities in each of the Provinces of Canada

Dear Sirs:

**Re: Minsud Resources Corp. (the “Company”)**

As required by National Instrument 51-102, Continuous Disclosure Obligations, we wish to advise that we have reviewed the “Notice of Change of Auditors” dated February 14, 2020, and confirm that, based on our knowledge of the information stated therein, we agree with the statements in the Notice.

Yours very truly,

*Baker Tilly WM LLP*

Baker Tilly WM LLP  
Chartered Professional Accountants

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