

October 24, 2018

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC
V7Y 1L2

Alberta Securities Commission
600, 250 – 5th Street S.W.
Calgary, AB
T2P 0R4

Dear Sirs:

**RE: FIRST LEGACY MINING CORP. (THE “COMPANY”)
NOTICE PURSUANT TO NATIONAL INSTRUMENT 51-102 – CHANGE OF AUDITOR**

Please be advised that, in connection with National Instrument 51-102, a copy of the Notice of change of Auditors (the “Notice”) dated October 24, 2018 in respect of the above captioned change of auditors has been delivered to us. We have read the Notice and, based on our knowledge of the information at this date, we agree with its contents as it pertains to Morgan & Company LLP, Chartered Professional Accountants.

Yours very truly,



Chartered Professional Accountants

ADL/jp

cc: TSX Venture Exchange