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September 7, 2022

To: British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Quebec Securities Commission
Nunavut Securities Commission

Dear Sirs/Mesdames:

Re: Millrock Resources Inc. (the "Company")

We have read the Notice of Change of Auditor dated September 6, 2022 from the Company (the "Notice"), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements as set out in the Notice.

Yours truly,

Manning Elliott LLP

MANNING ELLIOTT LLP