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A CHAN AND COMPANY LLP
CHARTERED PROFESSIONAL ACCOUNTANT

November 28, 2018

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

**RE: Cosigo Resources Ltd. (the “Company”)
Change of Auditors**

As required by Section 4.11 of National Instrument 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated November 26, 2018 (the “**Notice**”) for the above company and have the following comments:

With exception to the paragraph 1 of the Notice, with which we agree, we have no basis on which to agree or disagree with the statements made in paragraphs 2, 3 and 4 of the Notice.

We understand that the Notice of Change of Auditor, together with this letter and a similar letter from Charlton & Company, Chartered Professional Accountants, the resigning auditors, will be provided to the Company’s registered shareholders with the meeting materials relating to the Company’s next annual general meeting of shareholders.

Yours truly,

A CHAN & COMPANY LLP, CHARTERED PROFESIONAL ACCOUNTANT

Per:

/s/ “Anthony Chan”