

September 21, 2023

TO: Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Saskatchewan Securities Commission

Dear Sir/Madam:

**Re: West High Yield (W.H.Y.) Resources Ltd. (the "Company")**

We have read the Notice of Change of Auditor of West High Yield (W.H.Y.) Resources Ltd. dated September 21, 2023 (the "Notice"), which we understand will be filed pursuant to National Instrument 51-102.

Based on the information available to us, we agree with the statements set out in the Notice as it relates to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to KPMG LLP.

Yours truly,



MNP LLP

Chartered Professional Accountants