

December 7, 2017

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

Ontario Securities Commission
20 Queen Street West
20th Floor
Toronto, ON M5H 3S8

Alberta Securities Commission
Suite 600, 250-5th St. SW
Calgary, AB T2P 0R4

The Manitoba Securities Commission
500-400 St. Mary Avenue
Winnipeg, MB R3C 4K5

Dear Sirs and Mesdames:

**Re: Cabral Gold Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

Please be advised that, in connection with National Instrument 51-102 – *Continuous Disclosure Obligations*, we hereby notify you that we have reviewed the Company’s Notice of Change of Auditor dated December 6, 2017 (the “**Notice**”) and, based on our knowledge at this time, are in agreement with the statements contained in the Notice.

We understand that the Notice, this letter, and a letter from the successor auditor will be filed on SEDAR and disclosed in the information circular to be mailed to the shareholders of the Company for the Company’s next annual general meeting.

Yours truly,

MNP LLP



Chartered Professional Accountants