

Alberta Securities Commissions
Autorité des marchés financiers (Quebec)
British Columbia Securities Commission

September 6, 2018

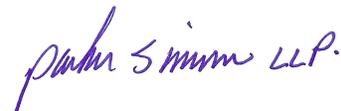
Dear Sirs/Mesdames:

re: Notice of Change of Auditor of Magna Terra Minerals Inc. (the Corporation)

Please be advised that, in connection with National Instrument 51-102, a copy of the Notice of Change of Auditor (the Notice) dated August 28, 2018 in respect of the above captioned change of auditor was delivered to us. We reviewed the Notice and, based upon our knowledge at this time, we hereby notify the Commissions that:

1. We agree with the statement that parker simone LLP, Chartered Professional Accountants, (the Former Auditor) was asked to resign effective August 28, 2018.
2. We have no basis to agree or disagree that the Board of Directors of the Corporation resolved on August 28, 2018 that MNP LLP (the Successor Auditor) be appointed to fill the vacancy in the position of auditor of the Corporation.
3. We have no basis to agree or disagree with the statement that the Corporation's Board of Directors and Audit Committee have reviewed the documents relating to the change of auditor and have approved the resignation of the Former Auditor and the appointment of the Successor Auditor.
4. We agree with the statement that the Former Auditor has not issued any adverse, qualified opinion or denial of opinion on the financial statements of the Corporation for the two fiscal years preceding the date of this Notice.
5. We agree with the statement that there have been no disagreements or unresolved issues as defined by National Instrument 51-102.
6. We have no basis to agree or disagree with the statement that there have been no consultations as defined by National Instrument 51-102.

Yours very truly,



Licensed Public Accountants