



September 11, 2018

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

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

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

Saskatchewan Securities Commission
1919 Saskatchewan Dr.
Regina, SK, S4P 4H2

Dear Sirs / Madames:

Re: Nexus Gold Corp. – Change of Auditor

We have read the statements made by Nexus Gold Corp. (the “Company”) in its Notice of Change of Auditors dated September 6, 2018 (the “Notice of Change”), which has been filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements pertaining to Manning Elliott LLP in the Notice of Change.

Yours truly,

Manning Elliott LLP

Vancouver, Canada

Cc: TSX Venture Exchange