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**To:**

British Columbia Securities Commission  
Ontario Securities Commission  
Alberta Securities Commission  
Autorite des marches financiers

December 11, 2017

**Re:** Notice of change of auditors of Mangazeya Mining Ltd.

Dear Sirs,

Please be advised that pursuant subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102 a copy of Notice of Change of Auditors (the "Notice") dated December 1, 2017 has been delivered to us. We have reviewed the Notice and, based on our knowledge at this time, we confirm that we agree with the statements contained in the Notice in as far as they relate to us.

We understand that the Notice of Change of Auditor, along with this letter and a similar letter from AO PricewaterhouseCoopers Audit will be filed with the securities regulatory authorities and provided to the Company's shareholders at the next meeting of shareholders.

Best regards,

*BDO Unicon AO*

CC: Mangazeya Mining Limited