

McGovern, Hurley, Cunningham, LLP

Chartered Accountants

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January 10, 2017

To: TSX Venture Exchange
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Ontario Securities Commission

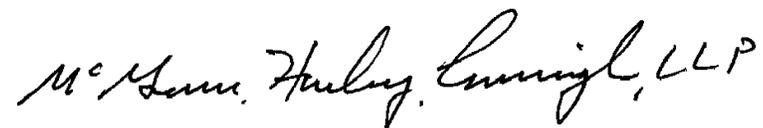
Dear Sirs/Mesdames:

Re: Palamina Corp. – Change of Auditor of Reporting Issuer

We have read the Notice of Change of Auditor dated January 10, 2017 of Palamina Corp. and, in accordance with section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



Chartered Accountants
Licensed Public Accountants