

December 4, 2017

TO: Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Autorité des Marchés Financiers

Dear Sirs/Mesdames:

**RE: GLOBEX MINING ENTERPRISES INC. (the "Corporation")
CHANGE OF AUDITOR**

We have reviewed the Notice of Change of Auditor of the Corporation dated November 20, 2017, and confirm that, based on our knowledge of the information stated therein, we agree with the statements in the Notice.

Sincerely,

*MNP*¹ SENCRL, srl

MNP SENCRL, srl / LLP

¹ CPA auditor, CA public accountancy permit no. A122514