

October 10, 2024

**British Columbia Securities Commission  
Alberta Securities Commission  
Manitoba Securities Commission  
Financial and Consumer Services Commission, New Brunswick  
Office of the Superintendent of Securities, Service Newfoundland and Labrador  
Northwest Territories Office of the Superintendent of Securities  
Nova Scotia Securities Commission  
Nunavut Securities Office  
Ontario Securities Commission  
Superintendent of Securities, Department of Justice and Public Safety,  
Prince Edward Island  
Autorité des marchés financiers (Québec)  
Financial and Consumer Affairs Authority of Saskatchewan  
Office of the Yukon Superintendent of Securities**

Dear Sirs / Mesdames:

**Re: Tier One Silver Inc. (the "Company")  
Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated October 10, 2024 (the "Notice"), and, based on our knowledge of such information at this time, we agree with the information contained in the Notice pertaining to our firm.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

**cc: TSX Venture Exchange**

