

December 19, 2022

**British Columbia Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Alberta Securities Commission
Yukon Securities Office
Service NL
Superintendent of Securities for Nunavut
New Brunswick Securities Commission
Northwest Territories Office of the Superintendent of Securities
Nova Scotia Securities Commission
Saskatchewan Financial Services Commission
PEI Office of the Superintendent of Securities**

Dear Sirs / Mesdames:

**Re: Silver Elephant Mining Corp. (the "Company")
Notice Pursuant to NI 51 – 102 of Change of Auditor**

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated December 14, 2022 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

cc: Toronto Stock Exchange

