

Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

December 14, 2022

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Government of Newfoundland and Labrador Financial Services Regulation Division
Office of Superintendent of Securities - Northwest Territories
Office of the Superintendent of Securities Government of Yukon
Nunavut Securities Office – Department of Justice

And

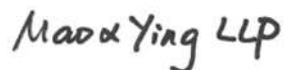
Toronto Stock Exchange

Dear Sirs/Mesdames:

**Re: Silver Elephant Mining Corporation (the “Company”)
Notice of Change of Auditor**

Pursuant to National Instrument 51-102, we have read the Company’s Notice of Change of Auditor dated December 14, 2022. Based on our knowledge of the information at this date, we agree with its contents as it pertains to Mao & Ying LLP, Chartered Professional Accountants.

Yours sincerely,



Mao & Ying LLP

cc: The Board of Directors, Silver Elephant Mining Corporation