



September 1, 2021

British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs:

**Re: Foran Mining Company (the "Company")  
Change of Auditor**

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We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated 31<sup>st</sup> of August, 2021 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants