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September 18, 2018

To: British Columbia Securities Commission
Alberta Securities Commission

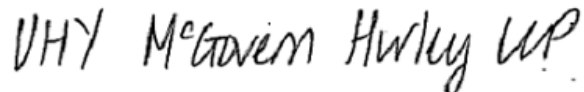
Dear Sirs/Mesdames:

Re: Admiral Bay Resources Inc. – Change of Auditor of Reporting Issuer

We have read the Notice of Change of Auditor dated September 13, 2018 of Admiral Bay Resources Inc. and, in accordance with section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein pertaining to our firm.

Yours very truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants