



March 17, 2016

Alberta Securities Commission  
British Columbia Securities Commission  
TSX Venture Exchange

**Attention: Continuous Disclosure**

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditor – Planet Mining Exploration Inc. (the “Company”)**

We have read the Notice of Change of Auditor (the “Notice”) of the Company dated March 16, 2016 delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the information contained in the Notice. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*