



March 7, 2017

To: Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs:

Re: Lions Gate Metals Inc. (the "Corporation")
National Instrument 51-102 – Continuous Disclosure Obligations
Change of Auditor of a Reporting Issuer

We have reviewed the Notice of Change of Auditor (the "Notice") prepared by the Corporation dated March 6, 2017. In reference to the Notice of Change of Auditor, we wish to advise the relevant securities commissions that we have read the Notice and, based on our knowledge as at the time of receipt of the Notice that we agree with the comments in paragraph 1. We have no basis to agree or disagree with paragraphs 2 or 3.

Yours truly,

A handwritten signature in black ink that reads 'MNP LLP'.

MNP LLP
Chartered Professional Accountants



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