

May 25, 2015

TO: Alberta Securities Commission
British Columbia Securities Commission

Dear Sir/Mesdames:

Re: Blackhawk Resource Corp. (the "Company")

We have read the Notice of Change of Auditor of Blackhawk Resource Corp. dated May 20, 2015 (the 'Notice'), which we understand will be filed pursuant to National Instrument 51-102 (Part 4.11).

Based on the information available to us, we agree with the statements set out in the Notice as it relates to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Grant Thornton LLP.

Yours truly,

MNP LLP



MNP LLP
Chartered Accountants