

December 16, 2019

TO: British Columbia Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

RE: Bird River Resources Inc.

Notice of Change in Auditor Pursuant to NI 51-102 (Part 4.11)

Dear Sirs/Mesdames:

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Notice of Change of Auditor (“the Notice”) of Bird River Resources Inc. dated December 16, 2019. Based on our information as of this date, we agree with the Statements #1, #2 and #4 contained in the Notice.

We agree with Statement #5 contained in the Notice as it relates to our firm. We have no basis to agree or disagree with Statement #3 contained in the Notice.

Yours truly,



Magnus LLP