

December 16, 2019

British Columbia Securities Commission  
Manitoba Securities Commission  
Ontario Securities Commission

**RE: Bird River Resources Inc. – Notice of Change of Auditor dated December 16, 2019**

Dear Sirs/Mesdames:

As required by subparagraphs (6)(a)(ii) and (6)(a)(iii) of section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we have reviewed the notice of change of auditor of Bird River Resources Inc. dated December 16, 2019 (the “**Notice**”) and, based on our knowledge of such information at this time, we agree with the statements contained in the Notice pertaining to our firm.

Yours truly,

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

**MNP LLP**  
Jenny Lee, CPA, CA  
Assurance partner