

July 31, 2024

TO: Manitoba Securities Commission

RE: Bird River Resources Inc. Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)

Dear Sirs/Mesdames:

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated July 31, 2024 given by Bird River Resources Inc. to MNP LLP.

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 knowledge as at the time of receipt of the Notice that we agree with the comments within the Notice.

Yours truly,



MNP LLP

Chartered Professional Accountants

MNP LLP

True North Square

242 Hargrave Street, Suite 1200, Winnipeg MB, R3C 0T8

1.877.500.0795 T: 204.775.4531 F: 204.783.8329