

parker simone LLP

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Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Saskatchewan Securities Commission

March 1, 2012

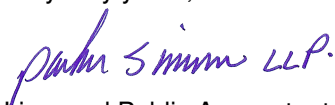
Dear Sirs:

re: Notice of Change of Auditor of Southeast Asia Mining Corp. (the "Corporation")

Please be advised that, in connection with National Instrument 51-102, a copy of the Notice of Change of Auditor (the "Notice") dated February 22, 2012 in respect of the above captioned Notice was delivered to us. We reviewed the Notice and, based on our knowledge at this time, we hereby notify the Commissions that:

1. We have no basis to agree or disagree with the statement that on February 22, 2012 the Board of Directors of the Corporation accepted the resignation of parker simone LLP ("Predecessor Auditor") as auditor of the Corporation.
2. We have no basis to agree or disagree with the statement that on February 22, 2012 the Board of Directors of the Corporation engaged McCarney Greenwood LLP, Chartered Accountants, ("Successor Auditor") as auditor of the Corporation effective February 22, 2012.
3. We agree with the statement that the Predecessor Auditor has not issued any adverse, qualified opinion or denial of opinion on the financial statements of the Corporation for the two fiscal years ended on December 31, 2010 and did not audit any financial statements of the Corporation subsequent to December 31, 2010.
4. We agree with the statement that there have been no disagreements or unresolved issues, as defined by National Instrument 51-102, between the Corporation and the Predecessor Auditor.
5. We have no basis to agree or disagree with the statement that there have been no consultations, as defined by National Instrument 51-102, between the Corporation and the Successor Auditor.

Very truly yours,


Licensed Public Accountants