



February 22, 2012

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

Dear Sirs/Mesdames:

**Re: Southeast Asia Mining Corp. (the “Company”)**

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated February 22, 2012 delivered to us by the Company in respect of the change of auditor of the Company, to be effective as of February 22, 2012.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by McCarney Greenwood LLP, that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements contained therein.

We trust the foregoing is satisfactory.

Yours very truly,

***“McCarney Greenwood LLP”***

McCarney Greenwood LLP  
Chartered Accountants  
License Public Accountants