



December 10, 2014

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

Dear Sirs/Mesdames:

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

We acknowledge receipt of a Notice of Change of Auditors (the “Notice”) dated December 9, 2014 delivered to us by the Company in respect of the change of auditors of the Company, to be effective as of November 27, 2014.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation that 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 Professional Accountants
Licensed Public Accountants