

McGovern, Hurley, Cunningham, LLP

Chartered Accountants

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December 10, 2014

To: Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Affairs Authority, Saskatchewan

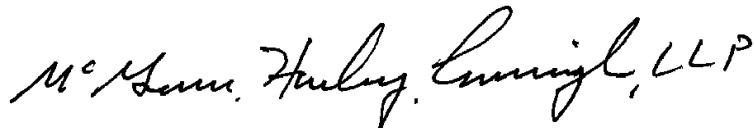
Dear Sirs/Mesdames:

Re: Southeast Asia Mining Corp. – Change of Auditor of Reporting Issuer

We have read the Notice of Change of Auditor dated December 9, 2014 of Southeast Asia Mining Corp. and, in accordance with section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



Chartered Accountants
Licensed Public Accountants