

251 Consumers Road, Suite 800  
Toronto, Ontario  
M2J 4R3  
Canada

Tel 416-496-1234  
Fax 416-496-0125  
Email [info@uhymh.com](mailto:info@uhymh.com)  
Web [www.uhymh.com](http://www.uhymh.com)

November 22, 2018

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: James Bay Resources Limited**

We have reviewed the information contained in the Notice of Change of Auditor of James Bay Resources Limited dated October 24, 2018 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to MNP LLP.

Yours truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants  
Licensed Public Accountants