

November 22, 2018

TO: James Bay Resources Limited (the “Company”)  
British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

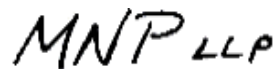
Dear Sirs/ Mesdames:

**RE: Change of Auditor Notice under Section 4.11(5) of National Instrument 51-102 Continuous Disclosure Obligations (NI 51-102)**

As required by the National Instrument 51-102, we acknowledge receipt of the Company’s Notice of Change in Auditor (the “**Notice**”), dated October 24, 2018.

We have reviewed the Notice and, based on our knowledge, agree with the statements contained therein.

Yours truly,



MNP LLP