

November 27, 2019

British Columbia Securities Commission 9<sup>th</sup> Floor, 701 West Georgia Street Vancouver, BC V7Y 1L2

Alberta Securities Commission 4<sup>th</sup> Floor, 300 – 5<sup>th</sup> Avenue SW Calgary, AB T2P 3C4

Ontario Securities Commission 20 Queen Street West, 22<sup>nd</sup> Floor Toronto, ON M5H 3S8

Re: 21C Metals Inc. (the "Company") Resignation & Appointment of Auditor

The Company has received the resignation of its auditor and has appointed Manning Elliott LLP as the Company's auditor in the place of Davidson & Company LLP.

As required by National Instrument 51-102, we enclose the Reporting Package, being the Notice of Change of Auditor and a letter from each of the former and successor auditors.

This material will be included with the meeting documents being provided to shareholders with respect to the Company's next annual general meeting of shareholders.

## 21C METALS INC.

Per:	<u>"Wayne Tisdale"</u>
	Wayne Tisdale, Chief Executive Office