



November 25, 2019

Attention: Continuous Disclosure

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: 21C Metals Inc. (the "Company")

We have read the Notice of Change of Auditor (the "Notice") of the Company dated November 25, 2019, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the statements contained in such Notice, except that we are not in a position to agree or disagree with the Company's statement that there are no reportable events between the Company and Davidson & Company LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP