April 12, 2017

**British Columbia Securities Commission** 

PO Box 10142, Pacific Centre 701 West Georgia Street Vancouver, BC V7Y 1L2

**Alberta Securities Commission** 

 $600, 250 - 5^{th}$  Street S.W. Calgary, AB **T2P 0R4** 

CNSX Markets Inc.

220 Bay Street, 9th Floor Toronto, ON M5J 2W4

Dear Sirs / Mesdames:

**Ontario Securities Commission** 

20 Queen Street West, 19th Floor, Box 55 Toronto Ontario M5H 3S8

**Nova Scotia Securities Commission** 

2<sup>nd</sup> Floor, Joseph Howe Building 1690 Hollis Street Halifax, NS B3J 3J9

Re: Rheingold Exploration Corp. (the "Company") Notice Pursuant to NI 51-102 - Change of Auditor

idean & Company LLP

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated April 12, 2017, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

DAVIDSON & COMPANY LLP

Chartered Professional Accountants

cc: TSX Venture Exchange

