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**Adam Kim**

ADAM SUNG KIM LTD.  
CHARTERED PROFESSIONAL ACCOUNTANT

February 8, 2019

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Monterey Minerals Inc. (the “Company”)**  
**Notice of Change of Auditor Pursuant to National Instrument 51-102**

We have read the statements made by the Company in its Notice of Change of Auditor dated February 8, 2019 (the “**Notice**”), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. We agree with the statements set out in the Notice, though we advise that we have no basis to agree or disagree with the comments in the Notice relating to SDVC LLP, Chartered Professional Accountants.

Yours truly,

Adam Sung Kim Ltd., Chartered Professional Accountant



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Adam Joo Sung Kim, CPA, CA