



ASSURANCE | ACCOUNTING | TAX  
Chartered Accountants

10 - 259 Traders Blvd E, Mississauga, ON L4Z 2E5  
O: 647.969.7382 | F: 1.855.296.5040  
info@sdvclp.com | www.sdvclp.com

**February 8, 2019**

To: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Notice of Change in Auditor**

We have read the statements made by **Monterey Minerals Inc.** in the attached copy of notice of change of auditor dated February 8, 2019, which will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements concerning SDVC LLP in the change of auditor notice dated February 8, 2019.

Yours truly,

SDVC LLP

Chartered Professional Accountants