



17th floor, 1030 West Georgia St., Vancouver, BC, Canada V6E 2Y3

Tel: 604. 714. 3600 Fax: 604. 714. 3669 Web: manningelliott.com

March 12, 2024

To: British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Manitoba Securities Commission  
Ontario Securities Commission  
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

**Re: Headwater Gold Inc. (the “Company”)**

**Notice of Change of Auditor**

---

We have read the Notice of Change of Auditor from the Company (the “Notice”), dated March 12, 2024 delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements, we have no basis to agree or disagree.

Yours truly,

/s/Manning Elliott LLP

MANNING ELLIOTT LLP

Chartered Professional Accountants