

September 29, 2022

British Columbia Securities Commission (Principal Regulator)  
Alberta Securities Commission  
Ontario Securities Commission  
Saskatchewan Financial and Consumer Affairs Authority  
The Manitoba Securities Commission  
Financial and Consumer Services Commission, New Brunswick  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Prince Edward Island  
Office of the Superintendent of Securities Service Newfoundland and Labrador

Dear Sirs / Mesdames:

**Atco Mining Inc.**

We refer to the prospectus of Atco Mining Inc. (the “Company”) dated September 29, 2022 relating to the sale and issue of a minimum of 4,000,000 and a maximum of 10,000,00 common shares of the Company at a price of \$0.10 per common share (the “Prospectus”).

We consent to being named and to the use in the above mentioned Prospectus, of our report dated September 29, 2022, to the board of directors of the Company on the following financial statements:

- Statement of financial position as at December 31, 2021;
- Statements of loss and comprehensive loss, changes in shareholders’ equity, cash flows and for the period from incorporation on January 28, 2021 to December 31, 2021, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditors’ consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

“Hay & Watson”

Vancouver, Canada,  
September 29, 2022