

August 28, 2023

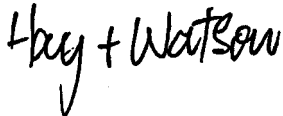
Atco Mining Inc
2200 – 885 West Georgia Street
Vancouver BC V6C 3E8

Dear Sirs/Mesdames

**Atco Mining Inc
Resignation as Auditors**

We hereby give notice of our resignation as auditors of Atco Mining Inc. (the “Company”) effective as of August 28, 2023. No Reportable Event, as defined in National Instrument No 51-102 of the Company’s Continuous Disclosure Obligations, has arisen from our engagement as auditors of the Company.

Yours sincerely



Hay & Watson
Chartered Professional Accountants