

HEARTFIELD MINING CORP.
Suite 200, 551 Howe Street
Vancouver, British Columbia, V6C 2C2

June 1, 2023

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Notice of Change of Auditors

In accordance with National Instrument 51-102, Heartfield Mining Corp. (the "**Corporation**") hereby gives notice that:

1. On the request of the Corporation, Manning Elliott LLP, Chartered Professional Accountants ("**Manning**") have resigned as Auditors of the Corporation effective immediately, to facilitate the appointment of Baker Tilly WM LLP.
2. Manning has not issued any adverse, qualified opinion or denial of opinion on the annual financial statements of the Corporation for the two fiscal years preceding the date of this Notice or any similar reservation on interim financial information for any subsequent period preceding the date of this Notice;
3. The Corporation's Board of Directors have accepted Manning's resignation as the Corporation's auditors and approved the proposal to change auditors; and
4. There have been no reportable disagreements or unresolved issues between the Corporation and Manning over any audit conducted over the two most recent fiscal years and any subsequent period preceding the date of this Notice. There has been no reportable consultations between the Corporation and the successor auditor during this period.

Respectfully,

HEARTFIELD MINING CORP.

/s/ "Michael Dake"

Michael Dake
Chief Executive Officer