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June 8, 2023

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Attention: Continuous Disclosure

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor – Heartfield Mining Corp. (the “Company”)

We have read the Notice of Change of Auditor (the “Notice”) of the Company dated June 1, 2023, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the information contained in the Notice as it relates to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP