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June 2, 2023

To: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs / Mesdames:

**Re: Heartfield Mining Corp.  
Change of Auditor Notice dated June 1, 2023**

Pursuant to section 4.11 of National Instrument 51-102, we have read the Change of Auditor Notice (the "Notice") and agree with the statements contained in the Notice pertaining to our firm.

*Baker Tilly WM LLP*

Baker Tilly WM LLP  
Chartered Professional Accountants

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