SmytheRatcliffe
CHARTERED ACCOUNTANTS

October 15, 2014

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission
400 – 300 5 Avenue SW
Calgary, AB T2P 3C4

TSX Venture Exchange
PO Box 11633
2700 – 650 West Georgia Street
Vancouver, BC V6B 4N9

Dear Sirs:

RE: CORDOBA MINERALS CORP. (THE "COMPANY")

We are writing in accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated October 15, 2014 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe Ratcliffe LLP

Chartered Accountants

HLC/mso/121561

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