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POLYMET MINING CORP

Form IRANNOTICE

March 28, 2018

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March 28, 2018

VIA EDGAR

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, DC 20549

Notice of Disclosure Filed in Annual Report on Form 40-F Under
Re: Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and
Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that PolyMet Mining Corp. has made disclosure pursuant to such provisions in its Annual Report on Form 40-F for the fiscal year ended December 31, 2017, which was filed with the U.S. Securities and Exchange Commission on March 28, 2018.

PolyMet Mining Corp.

By: /s/ Patrick Keenan

Name: Patrick Keenan

Title: Chief Financial Officer