

January 10, 2019

VIA SEDAR

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission sjohnson@casselsbrock.com

tel: 778-372-7659 file # 048250-00001

Dear Sirs/Mesdames:

Re: Tisdale Resources Corp. (the "Company")

On behalf of the Company, and as required pursuant to section 4.11 of National Instrument 51-102, we hereby deliver the reporting package comprised of the following documents:

- a) an executed Notice of Change of Auditor;
- b) a letter from the former auditor, Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants:
- c) a letter from the successor auditor, Manning Elliott LLP, Chartered Professional Accountants; and
- d) a letter from the Company confirming that the Notice of Change of Auditor and letters from the former and successor auditors have been reviewed by the Board of Directors of the Company.

We confirm that the reporting package will be included in the Information Circular for the Company's next annual general meeting.

Yours truly,

Cassels Brock & Blackwell LLP

Per: /s/ "Saundra Johnson"

Saundra Johnson Paralegal

/sj Enclosure LEGAL*45674369.1 LEGAL*47250157.1



Page 2