1500 – 1140 W. Pender Street Vancouver, BC V6E 4G1 TEL 604.687.4747 | FAX 604.689.2778

700 – 2755 Lougheed Hwy. Port Coquitlam, BC V3B 5Y9 TEL 604.941.8266 | FAX 604.941.0971

200 – 1688 152 Street Surrey, BC V4A 4N2 TEL 604.531.1154 | FAX 604.538.2613

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DALE MATHESON CARR-HILTON LABONTE LLP CHARTERED PROFESSIONAL ACCOUNTANTS

January 8, 2019

British Columbia Securities Commission P.O. Box 10142, Pacific Centre 9th Floor - 701 West Georgia Street Vancouver, B.C. V7Y 1L2 Ontario Securities Commission 20 Queen Street West, 20th Floor Toronto, ON M5H 3S8

Dear Sirs:

Re: Tisdale Resources Corp. Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with us resigning as auditors of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated January 7, 2019, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

NACI

DALE MATHESON CARR-HILTON LABONTE LLP CHARTERED ACCOUNTANTS & BUSINESS ADVISORS

PARTNERSHIP OF: