



January 10, 2018

**Attention: Continuous Disclosure**

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditor – Tisdale Resources Corp.**

We have read the Notice of Change of Auditor (the "Notice") of the Company dated January 7, 2018, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the information contained in the Notice. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

*Manning Elliott LLP*

MANNING ELLIOTT LLP