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February 21, 2018

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

and

Alberta Securities Commission
Suite 600, 250–5th St. SW
Calgary, Alberta, T2P 0R4

Dear Sirs:

Re: Victory Resources Corporation (the “Company”)

Notice of Change of Auditor

As required by National Instrument 51-102, Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor dated February 19, 2018 (“the Notice”) for the above Company and based on our knowledge of such information at this time, we agree with the information contained in such Notice.

We understand that the Notice, this letter and a similar letter from the successor auditor will be included in the Information Circular to be mailed to the shareholders of the Company for the next meeting of the shareholders of the Company at which action is to be taken concerning the change of auditor.

Yours very truly,

Crowe MacKay LLP

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