



February 21, 2018

British Columbia Securities Commission

701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, B.C. V7Y 1L2

Attention: Statutory Filings

-and-

Alberta Securities Commission

Suite 600, 250-5th St. SW
Calgary, Alberta, T2P 0R4

Attention: Executive Director

Dear Sirs:

Re: Victory Resources Corporation - Notice of Change of Auditors

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditors ("the Notice") issued on February 19, 2018 by Victory Resources Corporation ("the Corporation") and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Corporation.

Yours very truly,

WOLRIGE MAHON LLP

Per: Anna C. Moreton, Incorporated Partner
Wolrige Mahon *LLP*
Chartered Professional Accountants