

WESTCOT VENTURES CORP.
Suite 1080 – 789 West Pender Street
Vancouver, BC V6C 1H2

December 21, 2018

VIA SEDAR

To: B.C. Securities Commission
Alberta Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Westcot Ventures Corp. (the “Company”) - Change of Auditor

Under National Instrument 51-102, we advise that the Company’s auditor, Jackson & Company, Chartered Professional Accountants (the “**former auditor**”), has resigned and that the Company appointed Dale Matheson Carr-Hilton LaBonte LLP, Chartered Professional Accountant (the “**successor auditor**”), effective **December 17, 2018**.

Please find enclosed the following:

1. Notice of Change of Auditor dated **December 13, 2018** (the “**Notice**”), a copy of which has been delivered to each of the former and successor auditor;
2. Letter from the former auditor dated **December 17, 2018**, a copy of which has been delivered to the successor auditor; and
3. Letter from the successor auditor dated **December 17, 2018**, a copy of which has been delivered to the former auditor.

We confirm that the Company’s Board of Directors have reviewed the Notice, the letter from the former auditor, and the letter from the successor auditor.

Yours truly,

WESTCOT VENTURES CORP.

Signed: /s/ “Von Torres”

VON TORRES
Director and Chief Executive Officer