

NOTICE OF CHANGE OF AUDITOR

WESTCOT VENTURES CORP.
(the "Company")

Pursuant to National Instrument 51-102 of Canadian Provincial Securities Administration regarding appointment of Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountant as auditors of the Company.

The Company proposes to change its auditor from Jackson & Company of Suite 800 – 1199 West Hastings Street, Vancouver, British Columbia V6E 3T5 to Dale Matheson Carr-Hilton LaBonte LLP of Suite 1500 – 1140 West Pender Street, Vancouver, BC V6E 4G1 effective as of the 13th day of December, 2018. The former auditor resigned at the Company's request.

The termination of the former auditor and the recommendation to appoint the successor auditor has been approved by the Company's Board of Directors.

There were no reportable events between the Company and Jackson & Company.

Attached hereto, as Schedule "A" and Schedule "B", are copies of the letters from the former and successor auditors, respectively.

Dated this 13th day of December, 2018.

Signed: *"Von Torres"*

VON TORRES
Director and Chief Executive Officer