

ME RESOURCE CORP.

April 20, 2021

Sam S. Mah Inc., Chartered Professional Accountants
Unit 114B – 8988 Fraserton Court
Burnaby, BC V5J 5H8

- and -

Dale Matheson Carr-Hilton Labonte LLP
1500 – 1140 West Pender Street
Vancouver, BC V6E 4G1

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditors
Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*
(the “Instrument”) of the Canadian Securities Administrators**

The Company hereby provides notice pursuant to the Instrument of a change of auditor by ME Resource Corp. (the “Company”) from Dale Matheson Carr-Hilton Labonte LLP to Sam S. Mah Inc., Chartered Professional Accountants.

The Company confirms that:

- (a) the Company has decided to change its auditor from Dale Matheson Carr-Hilton Labonte LLP (the “Former Auditors”) to Sam S. Mah Inc., Chartered Professional Accountants, (the “Successor Auditors”). Consequently, on April 20, 2021, the Company asked Dale Matheson Carr-Hilton Labonte LLP to resign and Dale Matheson Carr-Hilton Labonte LLP submitted their resignation effective April 20, 2021. Sam S. Mah Inc., Chartered Professional Accountants, has agreed to its appointment as the Company’s new auditors.

The shareholders of the Company will be asked to approve the appointment of the firm of Sam S. Mah Inc., Chartered Professional Accountants, as Successor auditors at the next annual meeting of the Company.

- (b) there were no reservations contained in the Former Auditors’ Reports for either of the Company’s two most recently completed fiscal years nor for any period subsequent thereto for which an audit report was issued, preceding the date of this notice;
- (c) the Company’s Audit Committee and Board of Directors have participated and approved the change of auditor for the Company and have also approved the appointment of Sam S. Mah Inc., Chartered Professional Accountants, as Successor Auditors; and
- (d) in the opinion of the Company, no “reportable events”, as that term is defined in the Instrument have occurred prior to the date of this notice.

The Company requests that each of Dale Matheson Carr-Hilton Labonte LLP and Sam S. Mah Inc., Chartered Professional Accountants, provide the Company with a letter addressed to the regulatory authorities stating whether or not it agrees with the above statements.

Thank you for your co-operation.

Yours truly,

ME RESOURCE CORP.

A handwritten signature in black ink, appearing to read "Rob Kang". The signature is written in a cursive, flowing style.

Per: Rob Kang
Director