

SAM S. MAH INC.
Chartered Professional Accountant
UNIT 114B
8988 FRASERTON COURT
BURNABY, BC, V5J 5H8

T: 604-617-8858
F: 604-239-0866

April 20, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Re: ME Resource Corp. (the “Company”) – Change of Auditor

Please be advised that, in connection with National Instrument 51-102 Continuous Disclosure Obligations, I hereby notify you that I have read the Company’s Notice of Change of Auditor dated April 20, 2021 (the “Notice”) and, based on my knowledge at this time, am in agreement with the statements contained in the Notice.

I understand that the Notice, this letter and a letter from the former auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company for the Company’s the next annual general meeting at which action is to be taken concerning the appointment of auditors.

Yours truly,

Sam S. Mah Inc.
Chartered Professional Accountant

“Sam S. Mah”

Per: Sam S. Mah, CPA, CA