

August 2, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs:

**Winston Resources Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor
 (“Notice”)**

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated August 1, 2017 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with the statements set out in the Notice.

Yours truly,



ABRAHAM CHAN LLP
Chartered Professional Accountants
Licensed Public Accountants