

September 8, 2017

British Columbia Securities Commission

Dear Sirs/Mesdames:

RE: BLACK TUSK RESOURCES INC.

We refer to the prospectus of Black Tusk Resources Inc. (the “Company”) dated September 8, 2017 relating to the sale and issue of a minimum of 2,000,000 common shares and up to a maximum of 4,000,000 common shares at a price of \$0.10 per common share.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated September 8, 2017 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at April 30, 2017;
- Statement of operations and comprehensive loss, cash flows, and changes in equity from inception November 18, 2016 to April 30, 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Jackson & Company

CHARTERED PROFESSIONAL ACCOUNTANTS