

May 22, 2019

To: British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Black Tusk Resources Inc. (the "Company")
Change of Auditor**

We have read the Notice of Change of Auditor from the Company (the "Notice"), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements we have no basis to agree or disagree.

Yours truly,

Manning Elliott LLP

MANNING ELLIOTT LLP