

**BLACK TUSK RESOURCES INC.**

Suite 500 - 666 Burrard Street  
Vancouver, BC V6C 3P6

May 16, 2019

To: British Columbia Securities Commission  
Ontario Securities Commission

And to: Jackson & Company, Chartered Professional Accountant (the "Predecessor Auditor")  
And to: Manning Elliott LLP ("Successor Auditor")

**Re: Notice of Change of Auditor**

This Notice is made pursuant to Section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102").

The Predecessor Auditor resigned as the Company's auditor effective May 16, 2019.

The termination of the Predecessor Auditor and the appointment of the Successor Auditor was approved by the Company's audit committee and the Company's board of directors.

The Predecessor Auditor's report on the Company's financial statements for two most recently completed fiscal years ended April 30, 2018 and 2017 and the subsequent period to their termination as the Company's auditor, did not contain any modified opinions.

There were no "reportable events" as that term is defined in Section 4.11 of NI 51-102.

Dated this 16th day of May, 2019

**BLACK TUSK RESOURCES INC.**

"Richard Penn" (signed)

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Richard Penn, CEO