

December 20, 2018

British Columbia Securities Commission

Dear Sirs / Mesdames:

**Re: Etruscus Resources Corp.**

We refer to the non-offering prospectus of Etruscus Resources Corp. (the "Company") dated December 20, 2018 relating to the listing of the Company's common shares on the Canadian Securities Exchange.

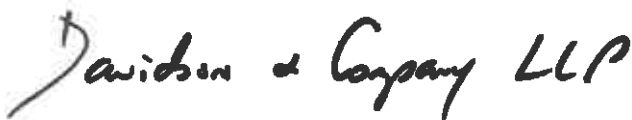
We consent to being named and to the use, in the above-mentioned non-offering prospectus, of our report dated December 20, 2018 to the shareholders of the Company on the following financial statements:

Statement of financial position as at March 31, 2018;

Statements of operations and comprehensive loss, changes in equity and cash flows for the period from incorporation on July 1, 2017 to March 31, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the non-offering 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 a prospectus, which does not constitute an audit or review of the non-offering prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

