



Suite 411, 850 West Hastings Street, Vancouver, BC, V6C 1E1

 [www.etruscusresources.com](http://www.etruscusresources.com)

April 24, 2019

Manning Elliott LLP  
1700 – 1030 W. Georgia St.  
Vancouver, BC V6E 2Y3

- and -

Davidson & Company LLP  
1200 – 609 Granville St.  
P.O. Box 10372, Pacific Centre  
Vancouver, BC V7Y 1G6

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditors under National Instrument 51-102 *Continuous Disclosure Obligations (the 'Instrument')* of the Canadian Securities Administrators**

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Etruscus Resources Corp. (the 'Company') hereby provides notice pursuant to the Instrument of a change of auditor from Davidson & Company LLP to Manning Elliott LLP.

The Company confirms that:

- a) The Company has decided to change its auditor from Davidson & Company LLP (the 'Former Auditors') to Manning Elliott LLP (the 'Successor Auditors'). Consequently, on April 23, 2019, the Company removed Davidson & Company LLP as its auditor. Manning Elliott LLP has agreed to its appointment as the Company's new auditors.

The shareholders of the Company will be asked to approve the appointment of the firm of Manning Elliott LLP as Successor Auditors at the next annual meeting of the Company.

- b) There were no reservations contained in the Former Auditors' Reports for the Company's most recently audited initial fiscal year ending March 31, 2018 nor for any period subsequent thereto for which an audit report was issued, preceding the date of this notice;

- c) The Company's Audit Committee and Board of Directors have participated and approved the change of auditor for the Company and have also approved the appointment of Manning Elliott LLP as Successor Auditors; and
- d) In the opinion of the Company, no 'reportable events', as that term is defined in National Instrument 51-102, have occurred prior to the date of this notice.

The Company requests that each of Davidson & Company LLP and Manning Elliott LLP provide the Company with a letter addressed to the regulatory authorities stating whether or not it agrees with the above statements.

Sincerely,

*"Jon Lever"*

Jon Lever

Chief Financial Officer