



April 26, 2019

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Canadian Securities Exchange
100 – 535 Thurlow Street
Vancouver, BC V6E 3L2

Dear Sirs/Mesdames:

Re: Etruscus Resources Corp. – Change of Auditor

We have read the statements made by Etruscus Resources Corp. (the “Company”) in its Notice of Change of Auditors dated April 24, 2019 (the “Notice of Change”), which has been filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the Notice of Change.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP