

March 28, 2019

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs:

**RE: PROJECT ONE RESOURCES LTD.**

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We refer to the prospectus of Project One Resources Ltd. (the "Company") dated March 28, 2019 relating to the Company's offering of a minimum of 4,000,000 common shares of the Company at \$0.10 per common share for gross proceeds of \$400,000 plus an over-allotment option of up to 600,000 common shares for total gross proceeds of \$460,000 (the "Prospectus").

We consent to being named and to the use in the Prospectus, of our report dated March 28, 2019, to the shareholders of the Company on the following financial statements:

- Statement of financial position as at August 31, 2018; and
- Statements of comprehensive loss, changes in equity and cash flows for the period from incorporation on March 22, 2018 to August 31, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the 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 an offering document, which does not constitute an audit or review of the Prospectus, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants

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