

May 15, 2019

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: **Walcott Resources Ltd.** (the “Company”)
Prospectus dated May 15, 2019 (the “Prospectus”)

We refer to the Company’s Prospectus dated May 15, 2019 (the “Prospectus”). We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated March 27, 2019 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at September 30, 2018
- Statements of comprehensive loss, changes in equity and cash flows for the period from incorporation on December 11, 2017 to September 30, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference 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 described in the CPA Canada Handbook – Assurance.

Sincerely,

Manning Elliott LLP

Vancouver, Canada
May 15, 2019