

November 4, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Blue Lagoon Resources Inc. (the "Company")

We have read the statements by the Company in the Notice of Change of Auditor (the "Notice") dated October 24, 2019, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We confirm that we are in agreement with the statements contained in the Notice.

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

