

January 14, 2022

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

Dear Sirs:

Re: Lida Resources Inc. (the "Company")

Change of Auditor

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 Continuous Disclosure Obligations ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated January 12, 2022 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe LLP

Chartered Professional Accountants