



January 14, 2022

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

Dear Sirs/Mesdames:

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

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As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of the Company dated January 12, 2022 (the "Notice"). Based on our current knowledge we are in agreement with the information contained in the Notice.

Yours very truly,

*HARBORSIDE CPA LLP*

Harbourside CPA, LLP