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January 4, 2022

British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Rockland Resources Ltd. – Notice of Change of Auditors

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditors ("the Notice") dated December 29, 2021 by Rockland Resources Ltd. ("the Company") and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company.

Yours very truly,

"Crowe MacKay LLP"

Crowe MacKay LLP
Chartered Professional Accountants