



December 4, 2024

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Highrock Resources Ltd.
Change of Auditor of Reporting Issuer**

This letter is delivered to you in connection with the change of auditor of Highrock Resources Ltd. (the "**Company**"), from Smythe LLP to HDCPA Professional Corporation pursuant to National Instrument 51-102 ("**NI 51-102**").

As required by NI 51-102, we have reviewed the information contained in the Notice of Change of Auditors, dated November 29, 2024 prepared by the Company. Based upon our knowledge as at the date hereof, we hereby confirm that we do not disagree with any of the information contained in such Notice.

We trust you will find the foregoing to be in order. If you have any questions or comments relating to this matter, please do not hesitate to contact the undersigned directly at your convenience.

Yours truly,

HDCPA Professional Corporation

Chartered Professional Accountants
Licensed Public Accountants

Per: "Harpreet Dhawan" (*signed*)
Harpreet Dhawan, CPA

cc: *Board of Directors and Audit Committee of Highrock Resources Ltd.*