

November 9, 2020

To: **British Columbia Securities Commission**  
**Alberta Securities Exchange**

**Southern Empire Resources Corp. (the “Company”)**  
**Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated October 23, 2020 given by the Company to ourselves and Davidson & Company LLP.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



**Chartered Professional Accounts**