

SOUTHERN EMPIRE RESOURCES CORP.

Suite 420 - 789 West Pender Street,
Vancouver, BC V6C 1H2

October 23, 2020

To: British Columbia Securities Commission
Alberta Securities Commission

And to: MNP LLP, Professional Chartered Accountants (the "Predecessor Auditor")
And to: Davidson & Company LLP, Professional Chartered Accountants ("Successor Auditor")

Re: Notice of Change of Auditor

This Notice is made pursuant to Section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102").

The Predecessor Auditor resigned as the Company's auditor effective October 23, 2020.

The termination of the Predecessor Auditor and the appointment of the Successor Auditor was approved by the Company's audit committee and the Company's board of directors.

The Predecessor Auditor's report on the Company's financial statements for two most recently completed fiscal years ended October 31, 2019 and the subsequent period to their termination as the Company's auditor, did not contain any modified opinions.

There were no "reportable events" as that term is defined in Section 4.11 of NI 51-102.

Dated this 23rd day of October, 2020

SOUTHERN EMPIRE RESOURCES CORP.

"Andrew Davidson"

Andrew Davidson, CFO