

September 12, 2022

Attention: Continuous Disclosure

Alberta Securities Commission
British Columbia Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Pegasus Resources Inc. (the "Company")
Notice Pursuant to National Instrument 51-102 – Change of Auditor (the "Notice")**

We have read the Notice of Change of Auditor (the "Notice") of the Company dated August 24, 2022, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the statements contained in such Notice as they relate to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP