

May 8, 2018

**Saturna Group Chartered Professional Accountants LLP**

1250 – 1066 West Hastings Street  
Vancouver, BC  
V6E 3X1

**Attention: Mr. Lonny Wong**

Dear Sir:

**Re: Glacier Lake Resources Inc.**

We have been offered the appointment as auditors of the above company for the year ending March 31, 2018.

Would you please advise us whether there are any circumstances we should take into account which might influence our decision whether or not to accept this appointment.

Should there be no professional reason that would preclude our acceptance of this appointment, we request that you advise us of any information of which we should be aware in order to safeguard the client's interests, and advise us of a convenient time when we can attend your office to review your file for information relevant to our engagement.

Your prompt response is requested.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

