

September 14, 2018

**Alberta Securities Commission
British Columbia Securities Commission**

Dear Sirs / Mesdames:

Re: Usha Resources Ltd.

We refer to the prospectus of Usha Resources Ltd. (the "Company") dated September 14, 2018 relating to the sale and issue of 2,000,000 common shares of the Company at a price of \$0.10 per share for gross proceeds of \$200,000.

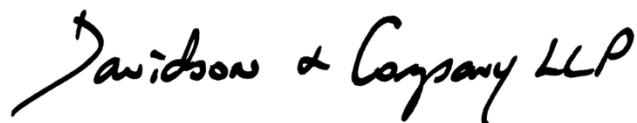
We consent to being named and to the use, in the above-mentioned prospectus, of our report dated September 14, 2018 to the directors of the Company on the following financial statements:

Statements of financial position as at June 30, 2018 and March 31, 2018;

Statements of comprehensive income, changes in equity and cash flows for the periods ended June 30, 2018 and from incorporation on February 26, 2018 to March 31, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

