

SAM S. MAH INC.
Chartered Professional Accountant
#2001-1177 West Hastings Street
Vancouver, B.C. V6E 2K3

Tel: (604) 617-8858
Fax: (604) 688-8479
E-Mail: sam_mah@telus.net

December 13, 2017

British Columbia Securities Commission
Alberta Securities Commission

Re: Sable Resources Ltd. (the “Corporation”) – Notice of Change of Auditor

Dear Sirs:

Please be advised that, in connection with National Instrument 51-102, I hereby notify you that I have read the Corporation’s Notice of Change of Auditor dated December 12, 2017 (the “Notice”) and, based on my knowledge at this time, am in agreement with the statements contained in the Notice.

Yours very truly,

Sam S. Mah Inc., Chartered Professional Accountant

“Sam S. Mah”

Per: Sam S Mah, CPA,CA