

September 30, 2021

TO: Alberta Securities Commission
British Columbia Securities Commission

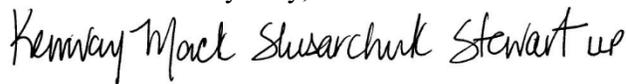
AND TO: Wilton Resources Inc.

Dear Sirs:

**Re: Wilton Resources Inc. (the “Corporation”)
Change of Auditors Notice**

As required by Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations*, we have reviewed the information contained in the Corporation’s Notice of Change of Auditors (the “**Notice**”), a copy of which is attached hereto. We confirm that we are in agreement with the statements contained in the Notice, with the exception that we have no basis to agree or disagree with the statements contained in the Notice that relate to KPMG LLP.

Yours very truly,



Kenway Mack Slusarchuk Stewart LLP
Chartered Professional Accountants

cc: Wilton Resources Inc.

WILTON RESOURCES INC.

NOTICE OF CHANGE OF AUDITOR
(National Instrument 51-102 – Continuous Disclosure Obligations)

TO: Alberta Securities Commission
British Columbia Securities Commission

AND TO: KPMG LLP
Kenway Mack Slusarchuk Stewart LLP

Wilton Resources Inc. (the “**Corporation**”) hereby gives notice pursuant to National Instrument 51-102 – *Continuous Disclosure Requirements* (“**NI 51-102**”) as follows:

1. KPMG LLP (“**KPMG**”), the former auditors of the Corporation, have resigned on KPMG’s own initiative, effective as of May 26, 2021.
2. On September 27, 2021, the Corporation appointed Kenway Mack Slusarchuk Stewart LLP of Calgary, Alberta to fill the vacancy created by the resignation of KPMG, and to hold such position until the close of the next annual meeting of shareholders of the Corporation.
3. The resignation of KPMG and the appointment of Kenway Mack Slusarchuk Stewart LLP as the Corporation’s auditor have been considered and approved by the board of directors of the Corporation.
4. There were no modifications of opinion by KPMG in the Auditors’ Reports of the two most recently completed fiscal years ended December 31, 2020 and December 31, 2019.
5. The board of directors of the Corporation is of the opinion that there were no “reportable events” as defined in section 4.11(1) of NI 51-102, which occurred in connection with the audit of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an Auditors’ Report was issued.

The board of directors of the Corporation has reviewed and approved this “reporting package”, as such term is defined in NI 51-102.

DATED at Calgary, Alberta this ___ day of _____, 2021.

WILTON RESOURCES INC.

Per: _____
Name: Manjeet Dhillon
Title: Chief Financial Officer