

October 22, 2018

To: Ontario Securities Commission
Autorite des Marches Financiers
British Columbia Securities Commission
Alberta Securities Commission

RE: Anconia Resources Corp. (the "Company")

We have reviewed the information contained in the Notice of Change of Auditor of Anconia Resources Corp. dated October 17, 2018 (the "Notice"), which has been filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours very truly,

A handwritten signature in black ink, appearing to be 'Abraham Chan', written over a horizontal line.

ABRAHAM CHAN LLP
CHARTERED PROFESSIONAL ACCOUNTANTS