

NOTICE OF CHANGE OF AUDITORS

**To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

And to: DALE MATHESON CARR-HILTON LABONTE LLP, Chartered Professional Accountants

RE: E3 Metals Corp. – Notice of Change of Auditors

In compliance with Section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations of the Canadian Securities Administrators (“**National Instrument 51-102**”), please be advised as follows:

1. Dale Matheson Carr-Hilton LLP (the “**Predecessor Auditors**”), the auditors of E3 Metals Corp. (the “**Corporation**”) tendered their resignation effective December 27, 2018 at the request of the Corporation;
2. The Audit Committee of the Corporation is of the opinion that having a Calgary-based auditor is in the best interests of the Corporation as the Corporation’s head office is located in Calgary. The Audit Committee has recommended to the Board of Directors that MNP LLP, Chartered Accountants (the “**Successor Auditor**”), be appointed to fill in the vacancy in the office of auditor created by the resignation of the Predecessor Auditor until the next annual meeting of shareholders of the Corporation;
3. The Board of Directors of the Corporation has considered the Predecessor Auditor’s resignation and the recommendation of the Audit Committee and has appointed the Successor Auditor as auditor of the Corporation to hold office until the next annual meeting of shareholders of the Corporation.
4. There have been no reservations contained in the Predecessor Auditors’ reports on any of the financial statements of the Corporation commencing at the beginning of the two most recently completed fiscal years and ending on December 31, 2017; and
5. In the opinion of the Corporation’s Audit Committee and Board of Directors of the Corporation there are no “reportable events” (as defined in Section 4.11(1) of National Instrument 51-102).

DATED at Calgary, Alberta this 27th day of December, 2018.

(signed) “Chris Doornbos”

Chris Doornbos
President and Chief Executive Officer

(signed) “Greg Florence”

Greg Florence, CPA, CMA
Chief Financial Officer and Corporate Secretary