

**IRVING RESOURCES INC.**

999 Canada Place, Suite 404  
Vancouver, B.C., Canada V6C 3E2

November 26<sup>th</sup>, 2018

Canadian National Stock Exchange  
220 Bay Street, 9<sup>th</sup> Floor  
Toronto, Ontario M5J 2W4

Dear Sirs/Mesdames:

**Re: Irving Resources Inc. (the "Issuer")  
Non-Brokered Private Placement of Units**

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In connection with the Issuer's non-brokered private placement of 1,894,365 units at \$1.10 each, we confirm receipt of the subscription proceeds.

Yours truly,

**IRVING RESOURCES INC.**

*"signed"*

Akiko Levinson  
President and CEO