

Rockland Resources Ltd.
Suite 1240 - 789 West Pender Street
Vancouver, British Columbia, Canada V6C 1H2
Telephone (604) 683-3995

December 20, 2022

Canadian Securities Exchange
220 Bay Street, 9th Floor
Toronto, Ontario, M5J 2W4

Dear Sirs/Mesdames:

**Re: Rockland Resources Ltd. (the "Issuer")
Investor Relations Agreement (the "Agreement") between the Issuer
and CFN Enterprises Inc. (the "Provider") dated December 7, 2022
(the "Transaction") Closed December 20, 2022 (the "Closing Date")**

The Issuer hereby confirms the closing of the Transaction as disclosed in its Form 9 Notice of Proposed Issuance of Listed Securities that was filed with the Canadian Securities Exchange on December 19, 2022.

Pursuant to the Transaction, the Issuer paid a total of US\$7,500 to CFN Enterprises Inc. the Vendor, as follows:

Settlement as per Agreement December 7, 2022	Payment
Investor and Market Outreach Campaign – Cash payment	US \$7,000
Common Shares of the "Company"	405,570

Yours very truly,

ROCKLAND RESOURCES LTD.

Per:

/s/ "Leon Ho"

Authorized Signatory