



p | 604.683.3277
f | 604.684.8464

SUITE 1735, TWO BENTALL CENTRE
555 BURRARD STREET
BOX 243
VANCOUVER, BC V7X 1M9

charlton & company
CHARTERED PROFESSIONAL ACCOUNTANTS

December 29, 2017

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange
Canadian Securities Exchange

Dear Sirs:

Re: Arco Resources Corp. (the “Company”)

We refer to the management information circular of Arco Resources Corp. (the “Company”) dated December 29, 2017 relating to the transactions described in that document.

We consent to being named and to the use in the above-mentioned management information circular of our report dated August 25, 2017 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at April 30, 2017 and 2016;
- The consolidated statements of loss and comprehensive loss, consolidated statements of changes in deficiency and consolidated statements of cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the management information circular and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the management information circular as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours truly,

“Rob Charlton”

Charlton & Company
Chartered Professional Accountants

Vancouver, British Columbia
December 29, 2017