

**CANADIAN SPIRIT RESOURCES INC.
(the "Corporation")**

**NOTICE OF CHANGE OF
AUDITOR**

TO: PricewaterhouseCoopers LLP, Chartered Professional Accountants

AND TO: Crowe MacKay LLP, Chartered Professional Accountants

**AND TO: British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
TSX Venture Exchange**

RE: Notice Regarding Change of Auditor Pursuant to Section 4.11 of National Instrument 51-102- *Continuous Disclosure Obligations* ("NI 51-102")

Notice is hereby given of a change of the auditor of the Corporation pursuant to section 4.11 of NI 51-102. Take notice that:

- (a) Effective on October 7, 2020, PricewaterhouseCoopers LLP, Chartered Professional Accountants (the "**Former Auditor**") at the request of the Corporation resigned as the Corporation's auditor;
- (b) the Corporation has appointed Crowe MacKay LLP, Chartered Professional Accountants (the "**Successor Auditor**") as the auditor of the Corporation, effective October 7, 2020, subject to all applicable regulatory requirements;
- (c) the resignation of the Former Auditor and the recommendation to appoint the Successor Auditor were considered by the Audit Committee and approved by the Board of Directors of the Corporation;
- (d) there were no modified opinions expressed in the Former Auditor's 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, 2019, and in the period to the date of this Notice; and
- (e) in the opinion of the Corporation, there are no reportable events (as defined in section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations*).

[Remainder of page left intentionally blank. Signature page follows.]

DATED this 7 day of October, 2020.

CANADIAN SPIRIT RESOURCES INC.

Per: "Sead Hamzagic"
Sead Hamzagic, CPA, CGA
Chief Financial Officer