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October 8, 2020

VIA SEDAR

TO: **Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
Autorité des Marchés Financiers, Quebec
TSX Venture Exchange**

Re: **Canadian Spirit Resources Inc. (the "Company")
Notice Pursuant to National Instrument 51-102 – Change of Auditor
("Notice")**

As required by National Instrument 51-102, we have reviewed the information contained in the Company's Notice dated October 7, 2020. Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,

"Crowe MacKay LLP"

**Crowe MacKay LLP
Chartered Professional Accountants**