



October 9, 2020

To: TSX Venture Exchange and to each of the securities commissions in the provinces of British Columbia, Alberta, Manitoba, Ontario and Quebec

We have read the statements made by Canadian Spirit Resources Inc. in the attached copy of change of auditor notice dated October 7, 2020, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated October 7, 2020.

Yours very truly,

PricewaterhouseCoopers LLP

Chartered Professional Accountants

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