

August 29, 2023

**British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorite des marches financiers
TSX Venture Exchange**

Dear Sirs/Mesdames:

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

Pursuant to National Instrument 51-102, we have read the Corporation's Notice of Change of Auditors dated August 25, 2023 (the "Notice"). Based on our knowledge of the information as of the date of this letter, we agree with each statement in the Notice as it pertains to Kenway Mack Slusarchuk Stewart LLP

Yours very truly,



KENWAY MACK SLUSARCHUK STEWART LLP
Chartered Professional Accountants

cc: Canadian Spirit Resources Inc.