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To **British Columbia Securities Commission**  
**Alberta Securities Commission**  
**The Manitoba Securities Commission**  
**Ontario Securities Commission**  
**L'Autorité des marchés financiers**  
**TSX Venture Exchange**

August 29, 2023

**Re: Notice of Change of Auditors of Canadian Spirit Resources Inc.**

We have read the Notice of Canadian Spirit Resources Inc. dated August 25, 2023 and are in agreement with the statements contained in such Notice.

Yours very truly,

*KPMG LLP*

Chartered Professional Accountants