



**Crowe MacKay LLP**  
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December 8, 2021

British Columbia Securities Commission  
Alberta Securities Commission  
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: CMC Metals Ltd. – Notice of Change of Auditors**

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditors ("the Notice") dated December 8, 2021 by CMC Metals Ltd. ("the Corporation") and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Corporation.

Yours very truly,

***“Crowe MacKay LLP”***

**Crowe MacKay LLP**  
**Chartered Professional Accountants**