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October 18, 2023

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames,

Re: CMC Metals Ltd. – Notice of Change of Auditor

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditor (the "Notice") dated October 18, 2023 by CMC Metals Ltd. and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

Yours very truly,

"Crowe MacKay LLP"

Crowe MacKay LLP

Chartered Professional Accountants