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January 8, 2021

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs and Mesdames:

Re: **Bessor Minerals Inc. (the "Company") – 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 Auditors (the "Notice") dated January 8, 2021. We agree with the information in the Notice.

We understand that a copy of the Notice and this letter will be filed pursuant to Section 4.11 of the National Instrument 51-102.

Yours truly,

s/ "Crowe MacKay LLP"

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