



August 30, 2023

British Columbia Securities Commission
701 West Georgia Street, 9th floor
Vancouver, BC V7Y 1L2

Attention: Statutory Filings

Dear Sirs:

Re: Change of Auditor – New Energy Metals Corp. (the “Company”)

Please find enclosed the following documentation in connection with the Company’s change of auditor from Smythe LLP, Chartered Professional Accountants, (the “**Former Auditor**”) to WDM Chartered Professional Accountants, (the “**Successor Auditor**”) in accordance with National Instrument 51-102:

1. The Company’s Notice of Change of Auditors (“**Notice**”);
2. Letter from the Former Auditor;
3. Letter from the Successor Auditor; and
4. A written confirmation that the Notice and letters from the Former Auditor and the Successor Auditor referred to above have been reviewed by the Company’s Audit Committee and approved by the Board of Directors.

Yours truly,

New Energy Metals Corp.

“Nilda Rivera”

Nilda Rivera

CFO

cc: Alberta Securities Commission