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Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Saskatchewan Financial Services Commission (Securities Division)  
Manitoba Securities Commission  
New Brunswick Securities Commission  
Nova Scotia Securities Commission  
Securities Commission of Newfoundland and Labrador  
Registrar of Securities, Prince Edward Island  
Securities Registry Northwest Territories

September 7, 2017

## **Avalon Advanced Materials Inc. – Change in Auditors Notice**

Re: Avalon Advanced Materials Inc.  
Change of Auditor Notice Dated September 1, 2017

Dear Sirs/Mesdames:

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours sincerely,

(signed) **ERNST & YOUNG LLP**

Ernst & Young LLP  
Chartered Professional Accountants  
Licensed Public Accountants

cc: The Board of Directors, Avalon Advanced Materials Inc.