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December 22, 2017

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Prism Resources Inc. – 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 21, 2017 ("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,

A handwritten signature in cursive script that reads "Crowe MacKay LLP".

Crowe MacKay LLP
Chartered Professional Accountants