

**S & W LLP**  
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April 12, 2022

Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission

Frontier Lithium Inc.  
2736 Belisle Drive  
Val Caron, Ontario  
P3N 1B3

Attention: Trevor Walker, President & Chief  
Executive Officer

Dear Sirs:

**Re: Frontier Lithium Inc. – Notice of Change of Auditors**

In connection with our recent resignation as auditors of Frontier Lithium Inc. (the "Corporation"), we acknowledge receipt of the Notice of Change of Auditors, dated April 12, 2022.

We agree with the statements set out in the attached notice.

If you have any questions or comments relating to this matter, please do not hesitate to contact the undersigned directly at your convenience.

Yours truly,



**S&W LLP**  
Licensed Public Accountants  
Chartered Accountants