



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

October 27, 2023

BRITISH COLUMBIA SECURITIES COMMISSION	ALBERTA SECURITIES COMMISSION
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Vancouver, B.C. V7Y 1L2	

ONTARIO SECURITIES COMMISSION
20 Queen Street West, 22 nd Floor
Toronto, ON M5H 3S8

Dear Sirs:

Re: Spark Energy Minerals Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with our resignation as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated October 5, 2023 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

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