



Crowe MacKay LLP
Member Crowe Horwath International

1100, 1177 West Hastings Street
Vancouver, BC V6E 4T5
+1.604.687.4511 Tel
+1.604.687.5805 Fax
+1.800.351.0426 Toll Free
www.crowemackay.ca

October 30, 2017

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC V7Y 1L2

and

Alberta Securities Commission
Suite 600, 250–5th St. SW
Calgary, Alberta, T2P 0R4

and

Ontario Securities Commission
20 Queen Street West
20th Floor
Toronto ON, M5H 3S8

Dear Sirs:

Re: Meryllion Resources Corp. (the “Company”)

Notice of Change of Auditor

As required by National Instrument 51-102, Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor dated October 30, 2017 (“the Notice”) for the above Company and based on our knowledge of such information at this time, we agree with the information contained in such Notice.

Yours very truly,

“Crowe MacKay LLP”

Crowe MacKay LLP