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October 30, 2017

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: Meryllion Resources Corporation**

We have reviewed the information contained in the Change of Auditor Notice of Meryllion Resources Corporation dated October 30, 2017 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the Notice relating to Crowe MacKay.

Yours truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants  
Licensed Public Accountants