

February 15, 2022

To:
British Columbia Securities Commission,
Alberta Securities Commission,
Ontario Securities Commission, and
Canadian Securities Exchange.

**Crest Resources Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by Section 4.11 of National Instrument 51-102, we have read the statements made by the Company in the Notice dated February 15, 2022.

Based on our knowledge at this date, we agree with the statements set out in the Notice dated February 15, 2022 pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Manning Elliott LLP.

Yours very truly,

A handwritten signature in black ink that reads 'MNP LLP' in a cursive, slightly stylized font.

Chartered Professional Accounts