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September 20, 2023

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

Alberta Securities Commission Suite 600, 250 - 5th Street SW Calgary, AB T2P 0R4

Ontario Securities Commission 20 Queen Street W Toronto, ON M5H 3S8

Dear Sirs/Mesdames:

Re: Crest Resources Inc. (the "Company") Notice of Change of Auditors ("Notice")

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice dated September 20, 2023, by the Company and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company and filed on SEDAR.

Yours truly,

"D&H Group LLP"

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