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September 30, 2022

Alberta Securities Commission British Columbia Securities Commission Ontario Securities Commission

Attention: Continuous Disclosure

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor - Silverfish Resources Inc. (the "Company")

We have read the Notice of Change of Auditor (the "Notice") of the Company dated September 29, 2022, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the information contained in the Notice as it relates to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

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