



August 18, 2015

Western Lithium USA Corp.
1100-355 Burrard Street
Vancouver, BC V6C 2G8

Attention: Chairman of the Audit Committee

Enclosed is our response to the change of auditor notice dated August 18, 2015 in accordance with National Instrument 51-102. We understand that this letter will be reviewed and approved by the Audit Committee and the Board of Directors and filed with the applicable securities regulatory authorities.

Yours very truly,

PricewaterhouseCoopers LLP
Chartered Professional Accountants

PricewaterhouseCoopers LLP
PricewaterhouseCoopers Place, 250 Howe Street, Suite 700, Vancouver, British Columbia, Canada V6C 3S7
T: +1 604 806 7000, F: +1 604 806 7806, www.pwc.com/ca

PwC refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



August 18, 2015

To: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority, Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Financial and Consumer Services Commission
Nova Scotia Securities Commission
Prince Edward Island Office of the Superintendent of Securities
Newfoundland and Labrador Office of the Superintendent of Securities

We have read the statements made by Western Lithium USA Corporation in the attached copy of change of auditor notice dated August 18, 2015, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated August 18, 2015.

Yours very truly,

PricewaterhouseCoopers LLP
Chartered Professional Accountants

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**Western Lithium USA Corporation
Change of Auditor Notice
Pursuant to National Instrument 51-102, Section 4.11**

I. Former auditor

- a. On August 18, 2015, Crowe MacKay LLP, Chartered Accountants, of Vancouver, British Columbia resigned as the auditor of Western Lithium USA Corporation at the reporting issuer's request.
- b. The Audit Committee and the Board of Directors accepted the resignation of the auditor.
- c. The auditor's reports of Crowe MacKay LLP, Chartered Accountants, of Vancouver, British Columbia on the financial statements of Western Lithium USA Corporation for the two most recently completed years ended September 30, 2014 and September 30, 2013 did not contain any modified opinions.
- d. In connection with the audits for the two most recently completed years ended September 30, 2014 and September 30, 2013 and through to the date of resignation, there have been no reportable events, as defined in National Instrument 51-102.

II. Successor auditor

The reporting issuer appointed PricewaterhouseCoopers LLP, Chartered Professional Accountants, of Vancouver, British Columbia as its new auditor as of August 18, 2015. The Audit Committee and the Board of Directors approved the appointment.

Dated at Vancouver, British Columbia, this 18th day of August, 2015.

Western Lithium USA Corporation
per:

"Terry Krepiakevich"
Terry Krepiakevich,
Chair of the Audit Committee