



Crowe MacKay LLP  
Member Crowe Horwath International

1100, 1177 West Hastings Street  
Vancouver, BC V6E 4T5  
+1.604.687.4511 Tel  
+1.604.687.5805 Fax  
+1.800.351.0426 Toll Free  
[www.crowemackay.ca](http://www.crowemackay.ca)

May 9, 2014

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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  
Newfoundland and Labrador Office of the Superintendent of Securities  
Prince Edward Island Office of the Superintendent of Securities

Dear Sirs and Mesdames:

**Re: Western Lithium USA Corporation (the "Company")  
Final Prospectus dated May 9, 2014 (the "Prospectus")**

We refer to the Prospectus relating to the sale and issue of 15,870,000 units of the Company (including the over-allotment option of up to 2,070,000 units) at a price of \$0.58 per unit, each unit consisting of one common share in the capital of the Company and one half of a common share purchase warrant.

We consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated December 16, 2013 to the shareholders of the Company on the following consolidated financial statements:

Consolidated statements of financial position as at September 30, 2013 and 2012;

Consolidated statements of comprehensive income/(loss), changes in equity and cash flows for the years ended September 30, 2013 and 2012, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CICA Handbook – Assurance.

**“Crowe MacKay LLP”**

Chartered Accountants  
Vancouver, British Columbia