



August 14, 2024

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Madams:

**Re: Ceylon Graphite Corp. (the "Company")
Notice of Change of Auditor Pursuant to National Instrument NI 51-102**

Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of the Company, dated August 6, 2024, ("the Notice") and, based on our knowledge of such information at this time, we agree with the statements made in the Notice 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 truly,

A handwritten signature in dark ink that reads 'MNP LLP'.

Chartered Professional Accountants
Licensed Public Accountants