



September 7, 2023

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/ Mesdames:

Re: **THERMA BRIGHT INC. (the "Company")**
Notice Pursuant to National Instrument 51-102 – Change of Auditor

As required by the National Instrument 51-102 and in connection with our engagement as predecessor auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated February 22, 2023, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly

HS & Partners LLP

Per Louis Sapi, Partner