



April 25, 2019

To: Alberta Securities Commission  
British Columbia Securities Commission

Dear Sirs/Mesdames:

**Re: Novateqni Corp. (the “Company”)**

We have read the Notice of Change of Auditor dated April 25, 2019 from the Company (the “Notice”), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements we have no basis to agree or disagree.

Yours truly,

*Manning Elliott LLP*

MANNING ELLIOTT LLP