

April 25, 2019

British Columbia Securities Commission  
Alberta Securities Commission  
Novateqni Corporation.

Dear Sirs:

**Re: Novateqni Corporation. (the "Company")  
Change of Auditor**

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As the former auditor of the Company and as required by National Instrument 51-102, we have reviewed the information contained in the Notice of Change of Auditor ("**Notice**") for the Company, a copy of which is attached to this letter, and, based on our knowledge of such information at this time, we agree with the information contained in such Notice.

Yours truly,



**Chartered Professional Accountants**

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**NOVATEQNI CORPORATION**  
**NOTICE OF CHANGE OF AUDITORS**

NOAVTEQNI CORPORATION. (the “**Company**”) hereby gives notice pursuant to National Instrument 51-102 (“**NI 51-102**”) that:

- (a) On April 25, 2019, MNP LLP, of Calgary, Alberta (the “**Former Auditor**”) resigned as the auditor of the Company at the Company’s request.
- (b) The Company’s Audit Committee considered and recommended to the Board of Directors the acceptance of the Former Auditor’s resignation, and further recommended the appointment of Manning Elliott LLP Chartered Professional Accountants of 1700 - 1030 W. Georgia St. Vancouver, BC V6E 2Y3 Canada, as the successor auditor.
- (c) None of the Former Auditor’s reports on the consolidated financial statements of the Company for the two most recently completed financial years or any subsequent period express a modified opinion.
- (d) There have been no “reportable events”, as that term is defined in NI 51-102.
- (e) The Company’s Board of Directors, on the recommendation of its Audit Committee, has approved the appointment of Manning Elliott LLP Chartered Professional Accountants of 1700 - 1030 W. Georgia St. Vancouver, BC V6E 2Y3 Canada, as its new auditor to fill the vacancy created by the resignation of the Former Auditor.

DATED this 25th day of April 2019.

**NOVATEQNI CORPORATION**

Per: “Jean Pomerleau”

Jean Pomerleau

President and Chief Executive Officer