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November 3, 2021

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

Dear Sirs/Mesdames:

Re: CryptoStar Corp. (the "Company")

We have read the Notice of Change of Auditor dated November 1, 2021 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 as set out in the Notice.

Yours truly,

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

MANNING ELLIOTT LLP