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November 22, 2021

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Pond Technologies Holdings Inc. (the "Company")
Notice of Change of Auditor of Reporting Issuer**

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated November 22, 2021 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by RSM Canada LLP, that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours truly,

RSM Canada LLP

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

cc: *Board of Directors of Pond Technologies Holdings Inc.*

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