



Baker Tilly WM LLP
900 – 400 Burrard Street
Vancouver, British Columbia
Canada V6C 3B7
T: +1 604.684.6212
F: +1 604.688.3497

vancouver@bakertilly.ca
www.bakertilly.ca

November 27, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sir/ Mesdames:

**Re: Pond Technologies Holdings Inc.
Change of Auditor Notice dated November 22, 2021**

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours very truly,

Baker Tilly WM LLP

Baker Tilly WM LLP
Chartered Professional Accountants

cc. Board of Directors, Pond Technologies Holdings Inc.