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September 8, 2021

Alberta Securities Commission
British Columbia Securities Commission

Attention: Continuous Disclosure

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor – Neptune Digital Assets Corp. (the “Company”)

We have read the Notice of Change of Auditor (the “Notice”) of the Company dated September 8, 2021, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the information contained in the Notice as it relates to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP