

**TWIGG & COMPANY**  
CHARTERED PROFESSIONAL ACCOUNTANTS

| M. LINGARD B. Comm., MPAcc., CPA, CA | | L.D. SAFINUK B. Comm., CPA, CA |

VIA SEDAR

December 6, 2019

**To: Alberta Securities Commission**

600, 250 - 5<sup>th</sup> Street SW  
Calgary, AB T2P 0R4

**British Columbia Securities Commission**

PO BOX 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2

**Re: St. Jean Carbon Inc. (the "Company")**

**Notice Pursuant to National Instrument 51-102 - Change of Auditor ("Notice")**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated November 29, 2019 given by the Company to ourselves and Kenway, Mack, Slusarchuk, Stewart LLP.

We have reviewed the information contained in the Company's Notice of Change in Auditor dated November 29, 2019 and agree with the information contained therein.

Yours truly,



Twigg & Company  
Chartered Professional Accountants