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charlton & company  
CHARTERED PROFESSIONAL ACCOUNTANTS

November 28, 2019

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
9<sup>th</sup> Floor – 701 West Georgia Street  
Vancouver, B.C. V7Y 1L2

Alberta Securities Commission  
Suite 600, 250 – 5th Street S.W  
Calgary, A.B. T2P 0R4

TSX Venture Exchange  
650 W Georgia St  
Vancouver, B.C. V6B 4N9

Dear Sirs/Mesdames:

**Re: Esstra Industries Inc. (the “Company”)  
- Notice of Change of Auditor**

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditors ("the Notice") issued on November 28, 2019 by Esstra Industries Inc. ("the Company") and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

Yours truly,

**CHARLTON & COMPANY**

Per: Signed “Robert G. Charlton”