

November 16, 2018

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor – Clear Blue Technologies Inc. (the "Corporation")

We have read the Corporation's Notice of Change of Auditor dated November 16, 2018 (the "Notice"). We confirm that we are in agreement with the statements contained in such Notice as they relate to us.

Yours very truly,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and slanted to the right.

MNP LLP
Chartered Professional Accountants
Licensed Public Accountants