

December 20, 2018

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

**Re: Char Technologies Ltd. (the, "Company")
Notice of Change of Auditor Pursuant to NI 51-102 (Part 4.11)**

In accordance with Part 4.11 of National Instrument 51-102, we have reviewed the Company's Notice of Change of Auditor (the, "Notice") dated December 12, 2018. Based on our information to of this date, we agree with the Statement #(a) through #(c) contained in the Notice. We have no basis to agree or disagree with Statement #(d) contained in the Notice.

Yours truly,



Chartered Professional Accountants
Licensed Public Accountants