

December 19, 2022

**British Columbia Securities Commission  
Ontario Securities Commission  
Manitoba Securities Commission  
Alberta Securities Commission  
Yukon Securities Office  
Service NL  
Superintendent of Securities for Nunavut  
New Brunswick Securities Commission  
Northwest Territories Office of the Superintendent of Securities  
Nova Scotia Securities Commission  
Saskatchewan Financial Services Commission  
PEI Office of the Superintendent of Securities**

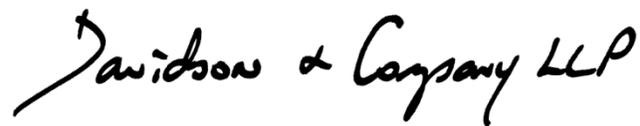
Dear Sirs / Mesdames:

**Re: Oracle Commodity Holding Corp. (the "Company")  
Notice Pursuant to NI 51 – 102 of Change of Auditor**

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated December 14, 2022 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

