

December 22, 2023

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
TSX Venture Exchange

**Attention: Continuous Disclosure**

Dear Sirs/Mesdames:

**Re: Turnium Technology Group Inc. (the "Company")  
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

We have been provided with and read the Notice of Change of Auditor dated November 28, 2023 (the "Notice") with respect to our resignation as auditors of the Company provided as required under National Instrument 51-102 (the "Instrument"). Our receipt and reading of the Notice occurred subsequent to the Company first having filed such with the above-noted parties. In this regard, we have not previously provided our response pursuant to section 4.11, paragraph (5)(a)(ii)(B) of the Instrument.

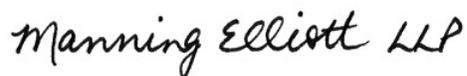
Pursuant to section 4.11, paragraph (5)(a)(ii)(B) of the Instrument, we confirm:

- In relation to Item (a) of the Notice, we acknowledge having resigned as the Company's auditor effective November 27, 2023.
- In relation to Item (b) of the Notice, we are in agreement.
- In relation to Items (c) and (e) of the Notice, we have no basis to agree or disagree.
- In relation to Item (d) of the Notice, we disagree with the statement. With reference to section 4.11, paragraph (7)(e)(iii) of the Instrument, we advise of a reportable event for an unresolved issue with the Company as follows:
  - (A) The Company has not paid our Firm's audit fees pertaining to our audit of the consolidated financial statements for the year ended September 30, 2022, for which we issued an auditors' report dated February 23, 2023.
  - (B) We have discussed the issue outlined at (A) with the Company's audit committee of the board of directors.
  - (C) We are not aware of whether the Company has authorized our Firm to respond fully to inquiries by any successor auditor concerning the issue outlined at (A).

This confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

cc: Turnium Technology Group Inc.