

December 4, 2019

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

Dear Sirs/Mesdames:

RE: Notice of Change of Auditor – Avalon Works Corp. (the “Corporation”)

We have read the Corporation’s Notice of Change of Auditor dated November 22, 2019 (the “Notice”). We confirm that we are in agreement with the statements contained in the Notice as they relate to us.

Your truly,

MNP SENCRL, srl

MNP SENCRL, srl