

May 13, 2022

TO: Next Hydrogen Solutions Inc.
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers

Dear Sirs/Madams :

Re: Next Hydrogen Solutions Inc. (the “Company”)

Pursuant to National Instrument 51-102 Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated May 10, 2022 (“the Notice”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to MNP LLP.

Yours very truly,



Chartered Professional Accountants
Licensed Public Accountants
Mississauga, Ontario