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## NOTICE OF CHANGE OF AUDITOR

TO: MNP, LLP  
Davidson & Company LLP  
British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
TSX Venture Exchange

Frequency Exchange Corp. (the "Company") gives the following notice in accordance with Section 4.11 of National Instrument 51-102 Continuous Disclosure Obligations ("NI 51-102") as follows:

- (1) Davidson & Company, LLP ("D&Co") tendered their resignation, upon their own initiative, as auditors of the Company effective July 22, 2022; and the directors of the Corporation on December 2, 2022 have appointed MNP LLP, as successor auditors in their place;
- (2) The resignation of D&Co has been considered by the Board of Directors of the Company and the appointment of MNP, LLP in their place have been approved by the Board of Directors of the Corporation;
- (3) D&Co has not expressed any modified opinions on the Company's financial statements for the fiscal years ended December 31, 2021 and December 31, 2020;
- (4) There have been no "reportable events" (as such term is defined in NI 51-102).

DATED December 2, 2022.

**FREQUENCY EXCHANGE CORP.**

*"Hari Varshney"*

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Per: Hari Varshney, Chief Financial Officer