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May 26, 2022

To:  
British Columbia Securities Commission  
Alberta Securities Commission

**Re: Halmont Properties Corporation**

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Halmont Properties Corporation dated May 26, 2022 (the "Notice") and, based on our knowledge of such information at this time, we agree with statements (3) as it relates to Deloitte LLP, (4) and (5) and we have no basis to agree or disagree with statements (1) and (2) contained in the Notice.

Yours truly,

/s/ Deloitte LLP  
Chartered Professional Accountants  
Licensed Public Accountants