

**TERRA CLEAN ENERGY CORP.
NOTICE OF CHANGE OF AUDITOR**

TO: Manning Elliott LLP, Chartered Professional Accountants

AND TO: Crowe MacKay, LLP, Chartered Professional Accountants

**RE: Notice of Change of Auditors dated effective January 13, 2025
Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*
("NI 51-102")**

DATED: JANUARY 13, 2025

Terra Clean Energy Corp. (the "Company") hereby provides notice pursuant to NI 51-102 of a change of auditor of the Company from Manning Elliott LLP, Chartered Professional Accountants to Crowe MacKay LLP, Chartered Professional Accountants.

The Company confirms that:

(a) The Company wishes to change its current auditor from Manning Elliott LLP, Chartered Professional Accountants (the "Former Auditors") to Crowe MacKay LLP, Chartered Professional Accountants (the "Successor Auditors"). At the request of the Company, the Former Auditors submitted their resignation effective January 13, 2025. The Successor Auditors have agreed to their appointment as the Company's new auditors, effective January 13, 2025.

At the next annual general meeting of the Company, the shareholders of the Company will be asked to approve the appointment of the firm Crowe MacKay LLP, Chartered Professional Accountants, as Successor Auditors.

(b) There were no reservations contained in the Former Auditor's reports on any of the previous financial statements of the Corporation;

(c) The Company's Audit Committee and Board of Directors have participated and approved the change of auditor for the Company and have also approved the appointment of Crowe MacKay LLP, Chartered Professional Accountants, as Successor Auditors; and

(d) In the opinion of the Company, no "reportable events", as that term is described in NI 51-102 have occurred prior to the date of this Notice.

The Company requested that the Successor Auditor, Crowe MacKay LLP, Chartered Professional Accountants and the Former Auditor, Manning Elliott LLP, Chartered Professional Accountants, provide the Company, with a letter, in digital format, addressed to the regulatory authorities stating whether it agrees with the above statements.

Yours truly,

TERRA CLEAN ENERGY CORP.

Per: "*Greg Cameron*"

Greg Cameron
President and CEO