



**Crowe MacKay LLP**

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January 13, 2025

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames,

Re: Terra Clean Energy Corp. – Notice of Change of Auditor

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditor (the "Notice") dated January 13, 2025 by Terra Clean Energy Corp. and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

Yours very truly,

*Crowe Mackay LLP*

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Chartered Professional Accountants