

ENTHEOS CAPITAL CORP.

**NOTICE OF CHANGE OF AUDITOR
(NATIONAL INSTRUMENT 51-102)**

**To: Alberta Securities Commission
British Columbia Securities Commission
TSX Venture Exchange**

**And To: Davidson & Company LLP, Chartered Professional Accountant
("Davidson")**

**And to: Smythe LLP, Chartered Professional Accountants
("Smythe")**

In accordance with section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102") the Audit Committee and the Board of Directors of Entheos Capital Corp. ("the Company"), hereby provide notices that Davidson & Company LLP has, at the request of the Company, resigned as the Company's auditor effective January 21, 2021 (the "Resignation") and the Directors of the Company have subsequently appointed Smythe LLP as the successive auditor.

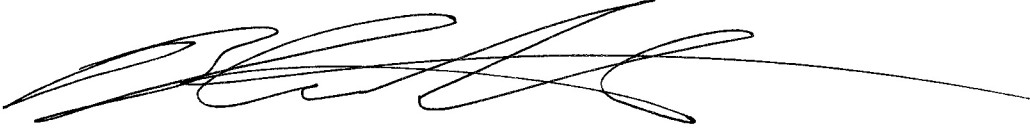
In accordance with NI 51-102, we confirm that:

- (a) At the request of the Company, Davidson was asked to resign as auditor of the Company to facilitate the appointment of Smythe effective as at January 21, 2021;
- (b) Davidson has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Davidson issued an audit report in respect of the Company and the date of this notice;
- (c) The resignation of Davidson and appointment of Smythe as the auditor of the Company were considered and approved by the audit committee and the board of directors of the Company;
- (d) In the opinion of the board of directors of the Company no reportable events (as defined in section 7(e) of NI 51-102) has occurred in connection with the audits of the two most recently completed fiscal years of the Company, nor any period from the most recently completed period for which Davidson issued an audit report in respect of the Company and the date of this notice; and
- (e) This notice, the resignation of Davidson and the consent of Smythe has been reviewed by the audit committee and the board of directors of the Company.

ENTHEOS CAPITAL CORP.

DATED at Vancouver, this 21st day of January, 2021.

ENTHEOS CAPITAL CORP.

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Brayden Sutton
President & Director