



January 21, 2021

Alberta Securities Commission  
British Columbia Securities Commission  
TSX Venture Exchange

Dear Sirs:

**Re: Entheos Capital Corp. (the “Company”)  
Change of Auditor**

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We are writing in accordance with Section 4.11(6)(a)(ii)(B) of National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated January 21, 2021 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants