



17th floor, 1030 West Georgia St., Vancouver, BC, Canada V6E 2Y3

Tel: 604. 714. 3600 Fax: 604. 714. 3669 Web: manningelliott.com

September 10, 2020

**Attention: Continuous Disclosure**

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Netcoins Holdings Inc. (the "Company")**

We have read the Notice of Change of Auditor (the "Notice") of the Company dated August 17, 2020, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the statements contained in such Notice, as they relate to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*