



Date: April 17, 2015

**RE: Annual general and special meeting of the shareholders of MicroCoal Technologies Inc. (the "Company") to be held on May 14, 2015 (the "Meeting")**

I, Tom Stefan, the interim Chief Financial Officer of the Company, hereby certify for and on behalf of the Company and not in any personal capacity, and without assuming any personal liability whatsoever, after making due inquiry, that:

- (a) arrangements have been made to have proxy-related materials for the Meeting sent in compliance with National Instrument 54-101 (the "Instrument"), to all beneficial owners at least 21 days before the date fixed for the Meeting;
- (b) arrangements have been made to carry out all of the requirements of the Instrument in addition to those described in subparagraph (a); and
- (c) the Company is relying on section 2.20 of the Instrument to abridge the time prescribed in subsections 2.2(1) and 2.5(1) of the Instrument.

*/s/ Tom Stefan* \_\_\_\_\_

**Tom Stefan**  
Interim Chief Financial Officer