

May 6, 2024

**Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
Canadian Securities Exchange**

Dear Sirs/Mesdames:

**Re: ZTEST Electronics Inc. (the "Company")  
Change of Auditor Pursuant to National Instrument 51-102 (Part 4.11)**

As required by National Instrument 51-102 (Part 4.11), we have read the statements by the Company in the Notice of Change of Auditor (the "Notice") dated April 29, 2024 and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours very truly,

*Kreston GTA LLP*

Kreston GTA LLP  
Chartered Professional Accountants, Licensed Public Accountants  
Markham, Ontario

*cc: ZTEST Electronic Inc. – Board of Directors*

**knowing you.**

Kreston GTA LLP is a partnership  
registered in Ontario, Canada.

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