Valdor Technologies International Inc.

810 – 789 West Pender Street Vancouver BC V6H 1C2 Tel: 604.687-2038

December 9, 2022

VIA SEDAR

Alberta Securities Commission British Columbia Securities Commission Ontario Securities Commission

Attention: Filings

Dear Sir or Madam:

Re: Valdor Technologies International Inc. (the "Company")

Change of Auditor

In accordance with National Instrument 51-102, attached please find a copy of the reporting package (the "Reporting Package") which consists of:

- (a) Change of Auditor Notice;
- (b) Letter from Former Auditor; and
- (c) Letter from Successor Auditor.

The Audit Committee and the Board of Directors have reviewed and approved the Reporting Package.

The Reporting Package will be mailed out along with the Company's next annual general meeting materials.

Should you require further information, please do not hesitate to contact the undersigned.

Yours sincerely,

Valdor Technologies International Inc.

"Lucas Stemshorn-Russell"

Per:

Lucas Stemshorn-Russell, Director & CEO