

January 15, 2020

To: British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Bitrush Corp. (the "Company")  
Notice of Change of Auditor**

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We have read the Notice of Change of Auditor from the Company (the "Notice"), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements we have no basis to agree or disagree.

Yours truly,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

cc: CSE - Canadian Securities Exchange  
Bitrush Corp.