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DALE MATHESON CARR-HILTON LABONTE LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

January 14, 2021

Balsam Technologies Corp.  
Suite 1000 – 409 Granville Street  
Vancouver, B.C. V6C 1T2

Attention: Geoff Balderson, CFO

Dear Mr. Balderson,

Re: Balsam Technologies Corp. – Resignation as Auditor

We hereby give notice of our resignation as auditors of Balsam Technologies Corp. (the “Company”) effective January 14, 2021. No reportable event, as defined in National Instrument No.51-102 of the Continuous Disclosure Obligations, has arisen from our engagement as auditor of the Company.

Yours very truly,

A handwritten signature in black ink that reads 'DMCL'.

DALE MATHESON CARR-HILTON LABONTE LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS  
Per: David J. Goertz, Inc.