

**Fireswirl Technologies Inc.**  
**Suite 2823 – 595 Burrard Street**  
**Vancouver, B.C. V7X 1L4**  
**(The "Company")**

**NOTICE OF CHANGE OF AUDITOR**  
**(The "Notice")**

**To: MNP LLP Chartered Professional Accountants**  
**And To: Dale Matheson Carr-Hilton LaBonte LLP Chartered Professional Accountants**

1. The directors of the Company do not propose to re-appoint MNP LLP Chartered Professional Accountants, as auditors for the Company; and
2. The directors of the Company propose to appoint Dale Matheson Carr-Hilton LaBonte LLP Chartered Professional Accountants, as auditors of the Company, effective Feb 27, 2019 to hold office until the next annual meeting of the Company.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"), the Company confirms that:

1. MNP LLP Chartered Professional Accountants was asked to resign as auditor of the Company, effective Feb 27, 2019 to facilitate the appointment of Dale Matheson Carr-Hilton LaBonte LLP Chartered Professional Accountants at Suite 1500 – 1140 West Pender Street, Vancouver, B.C. V6E 4G1;
2. MNP LLP Chartered Professional Accountants has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which MNP LLP Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice;
3. In the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company nor any period from the most recently completed for which MNP LLP Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice; and
4. The Notice and Auditor's letters have been reviewed by the Audit Committee and the Board of Directors.

Dated as of the 27th day of February 2019.

**Fireswirl Technologies Inc.**

*"Ji Yoon"*

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Ji Yoon, Chief Financial Officer