P2P INFO INC. NOTICE OF CHANGE OF AUDITOR

TO: Manning Elliott LLP, Chartered Professional Accountants

AND TO: SHIM & Associates LLP, Chartered Professional Accountants

TAKE NOTICE THAT:

- (a) Manning Elliott LLP, Chartered Professional Accountants, the former auditors (the "Former Auditors") of P2P Info Inc. (the "Corporation") have been requested to tender their resignation as the auditors of the Corporation effective January 13, 2021 and the directors of the Corporation on January 13, 2021 appointed SHIM & Associates LLP, Chartered Professional Accountants (the "Successor"), as the Corporation's successor auditors;
- (b) the Former Auditors were requested to resign by the Corporation;
- (c) the resignation of the Former Auditors and the appointment of the Successor has been approved by the audit committee and confirmed by the board of directors of the Corporation;
- (d) there have been no reservations contained in the Former Auditor's reports on any of the previous financial statements of the Corporation; and
- (e) there are no reportable events (as defined in National Instrument 51-102).

DATED at Vancouver, British Columbia, Canada this 13th day of January, 2021.

BY ORDER OF THE BOARD

"Konstantin Lichtenwald"

Konstantin Lichtenwald, Director & CEO