

- TO: British Columbia Securities Commission Alberta Securities Commission Saskatchewan Financial Services Commission Manitoba Securities Commission Ontario Securities Commission
- AND TO: Smythe LLP WDM Chartered Professional Accountants

Re: Notice of Change of Auditor

Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations* ("**NI 51-102**"), Cloud Nine Web3 Technologies Inc. (the "**Corporation**") hereby provides a notice of change of auditor as follows:

- 1. Smythe LLP (the "Former Auditor"), Chartered Professional Accountants, tendered its resignation as auditor of the Corporation effective October 20, 2022, on its own initiative;
- 2. The Corporation appointed WDM Chartered Professional Accountants (the "**Successor Auditor**") as auditor of the Corporation on October 25, 2022, to hold such position until the next annual general meeting of shareholders of the Corporation;
- 3. The resignation of the Former Auditor and the appointment of the Successor Auditor were considered and approved by the audit committee and the board of directors of the Corporation (the "**Board**");
- 4. there were no modifications of opinion contained in the Former Auditor's reports on the Corporation's financial statements relating to the "relevant period" (as such term is defined in Part 4.11 of National Instrument 51-102);
- 5. there were no "reportable events" including disagreements, consultations or unresolved issues (as the term is defined in Part 4.11 of National Instrument 51-102); and
- 6. The contents of this Notice have been reviewed and approved by the Board.

DATED at Vancouver, British Columbia, this 1st day of November 2022.

BY ORDER OF THE BOARD OF DIRECTORS, CLOUD NINE WEB3 TECHNOLOGIES INC.

Per: "Nilda Rivera"

Nilda Rivera CFO