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September 4, 2019

To:  
British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of eXeBlock Technology Corporation dated August 31, 2019 (the "Notice") and, based on our knowledge of such information at this time, we agree with statements (1), (2), (3) and (5) contained in the Notice and we have no basis to agree with statement (4) contained in the Notice.

Yours very truly,

/s/ Deloitte LLP

Chartered Professional Accountants