

March 10, 2020

**Ontario Securities Commission**

20 Queen St W  
20th Fl,  
Toronto ON M5H 3S8

**British Columbia Securities Commission**

PO Box 10142, Pacific Centre  
9th Floor, 701 West Georgia Street  
Vancouver, BC V7Y 1L2

**Alberta Securities Commission**

410-300 5 Ave SW,  
Calgary AB T2P 3C4

**Canada Securities Exchange**

100 King Street West  
Suite 7200  
Toronto, ON M5X 1E1

**Ascent Industries Corp. (the "Company")**

**Notice Pursuant to National Instrument 51-102 – Change of Auditor ("Notice")**

As required by National Instrument 51-102, we have reviewed the information contained in the notice dated February 28, 2020 given by the Company to ourselves and Kingston Ross Pasnak LLP.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



MNP LLP

Chartered Professional Accounts