

17th floor, 1030 West Georgia St., Vancouver, BC, Canada V6E 2Y3 **Tel:** 604. 714. 3600 **Fax:** 604. 714. 3669 **Web:** manningelliott.com

Apirl 13, 2020

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Attention: Continuous Disclosure

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor - Volatus Capital Corp. (the "Company")

We have read the Notice of Change of Auditor (the "Notice") of the Company dated February 24, 2020, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the information contained in the Notice as it related to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

Manning Ellist LLP