

December 20, 2021

To: British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Manning Ventures Inc. (the "Company")

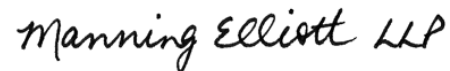
Notice of Change of Auditor

We have read the Notice of Change of Auditor from the Company (the "Notice"), dated December 20, 2021 delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements, we have no basis to agree or disagree.

Yours truly,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

CHARTERED PROFESSIONAL ACCOUNTANTS