

**MANNING VENTURES INC.  
NOTICE OF CHANGE OF AUDITOR**

**TO: Manning Elliott LLP, Chartered Professional Accountants**

**AND TO: SHIM & Associates LLP, Chartered Professional Accountants**

**TAKE NOTICE THAT:**

- (a) Manning Elliott LLP, Chartered Professional Accountants, the former auditors (the “Former Auditors”) of MANNING VENTURES INC. (the "Corporation") have been requested to tender their resignation as the auditors of the Corporation effective December 20, 2021 and the directors of the Corporation on December 20, 2021 appointed SHIM & Associates LLP, Chartered Professional Accountants (the “Successor”), as the Corporation’s successor auditors;
- (b) the Former Auditors were requested to resign by the Corporation;
- (c) the resignation of the Former Auditors and the appointment of the Successor has been approved by the audit committee and confirmed by the board of directors of the Corporation;
- (d) there have been no reservations contained in the Former Auditor's reports on any of the previous financial statements of the Corporation; and
- (e) there are no reportable events (as defined in National Instrument 51-102).

**DATED** at Vancouver, British Columbia, Canada this 20th day of December 2021.

**BY ORDER OF THE BOARD**

*“Alex Klenman”*

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Alex Klenman, Director & CEO