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20 December 2021

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

RE: Manning Ventures Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 - Change of Auditor

Dear Sirs:

As required by National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated 20 December 2021 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

SHIM & Associates LLP

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