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December 22, 2021

British Columbia Securities Commission  
701 West Georgia Street  
P.O. Box 10142, Pacific Centre  
Vancouver, BC  
V7Y 1L2

Alberta Securities Commission  
Suite 600, 250 - 5th Street SW  
Calgary, AB  
T2P 0R4

Ontario Securities Commission  
20 Queen Street West, 22<sup>nd</sup> Floor  
Toronto, ON  
M5H 3S8

Dear Sirs/Mesdames:

Re: Zinc8 Energy Solutions Inc. (the "Company")  
Notice of Change of Auditors ("Notice")

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice dated December 22, 2021 by the Company and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company and filed on SEDAR.

Yours truly,

*"D&H Group LLP"*

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