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February 21, 2022

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

ZEU TECHNOLOGIES, INC. - NOTICE OF CHANGE OF AUDITORS

Dear Sirs/Mesdames:

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated December 15, 2021 delivered to us by the Corporation in respect of the change of auditor of the Corporation. In accordance with National Instrument 51-102 — Continuous Disclosure Obligations, we have reviewed the information contained in the Notice and we agree with each of the statements contained therein pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice issued by Dale Matheson Carr-Hilton Labonte LLP.

Yours truly,

Kingston Ross Pasmak LLP

Kingston Ross Pasmak LLP
Chartered Professional Accountants