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**charlton & company**  
CHARTERED PROFESSIONAL ACCOUNTANTS

January 22, 2021

**British Columbia Securities Commission**  
PO Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC  
V7Y 1L2

**Ontario Securities Commission**  
20 Queen Street West, 19<sup>th</sup> Floor, Box 55  
Toronto Ontario  
M5H 3S8

**Alberta Securities Commission**  
600, 250 – 5th Street S.W.  
Calgary, AB  
T2P 0R4

Dear Sirs/Mesdames:

**Re: Level 14 Ventures Ltd. (the “Company”)**  
**Notice Pursuant to NI 51 – 102 of Change of Auditor (“Notice”)**

In accordance with National Instrument 51-102, we have reviewed the Company’s Notice of Change of Auditor dated January 22, 2021, and based on our knowledge of the information at the time, we agree with the information contained therein.

We understand that the Notice, this letter and a similar letter from the successor auditor will be provided to the shareholders of the Company and will be filed on SEDAR.

Yours truly,

**CHARLTON & COMPANY**  
Chartered Professional Accountants