

DALE MATHESON CARR-HILTON LABONTE LLP CHARTERED PROFESSIONAL ACCOUNTANTS

October 27, 2023

CANADIAN SECURITIES EXCHANGE	ONTARIO SECURITIES COMMISSION
9th Floor, 220 Bay Street	20 Queen Street West, 22 nd Floor
Toronto, ON M5J 2W4	Toronto, ON M5H 3S8

BRITISH COLUMBIA SECURITIES COMMISSION

P.O. Box 10142, Pacific Centre

9th Floor – 701 West Georgia Street

Vancouver, B.C. V7Y 1L2

Dear Sirs:

Re: Zoglo's Food Corp. (the "Company") Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the 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 October 26, 2023 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,

MCL.

DALE MATHESON CARR-HILTON LABONTE LLP CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver

Surrey

1500 - 1140 West Pender St. Vancouver, BC V6E 4G1 604.687.4747

200 - 1688 152 St. Surrey, BC V4A 4N2 604.531.1154

Tri-Cities

700 - 2755 Lougheed Hwy Port Coquitlam, BC V3B 5Y9 604.941.8266

Victoria

320 - 730 View St. Victoria, BC V8W 3Y7 250.800.4694