

August 13, 2021

To: Alberta Securities Commission  
Saskatchewan Securities Commission

**Re: Delta CleanTech Inc. (the "Company")**

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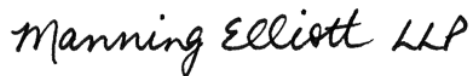
We refer to the non-offering prospectus dated August 13, 2021 (the "Prospectus") of Delta CleanTech Inc.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated August 13, 2021 to the shareholders and directors of the Company on the following financial statements:

- Delta CleanTech Inc. (the "Company")
  - Financial statements of the Company as at December 31, 2020;
  - Statements of loss and comprehensive loss of the Company, changes in equity and cash flows for the period from incorporation on December 22, 2020 to December 31, 2020; and
  - Notes to the financial statements of the Company, including a summary of significant accounting policies.
- Delta CleanTech (the "Business")
  - Carve-out combined financial statements of the Business as at December 31, 2020 and 2019;
  - Carve-out combined statements of loss and comprehensive loss of the Business, changes in equity and cash flows for the years then ended; and
  - Notes to the carve-out combined financial statements of the Business, including a summary of significant accounting policies.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

Manning Elliott LLP