

November 29, 2021

To: Alberta Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Delta CleanTech Inc. (the “Company”)**

**Notice of Change of Auditor**

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We have read the Notice of Change of Auditor from the Company (the “Notice”), dated November 26, 2021 delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements we have no basis to agree or disagree.

Yours truly,

MANNING ELLIOTT LLP

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

CHARTERED PROFESSIONAL ACCOUNTANTS