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EY CANADA
Calgary City Centre
2200 – 215 2nd Street SW,
Calgary, AB, T2P 1M4

NOTICE OF CHANGE OF AUDITOR

Delta CleanTech Inc. (hereinafter referred to as the “**Corporation**”) hereby gives notice, pursuant to National Instrument 51-102, as follows:

1. Manning Elliott LLP services as auditor of the Corporation has been terminated, effective November 26, 2021, and EY Canada has been appointed as the new auditor of the Corporation.
2. Since Manning Elliott LLPs appointment, no auditor’s report on any of the Corporation’s financial statements expressed a modified opinion.
3. The termination of services as auditor of Manning Elliott LLP was accepted and the appointment of EY Canada LLP as auditor of the Corporation was considered and approved by the Corporation’s audit committee and board of directors.
4. In the Corporation’s opinion there have been no Reportable Events, as that term is defined in National Instrument 51-102.

Dated this the December 10, 2021.

DELTA CLEANTECH INC.

PER: “Jacelyn Case”
Jacelyn Case, CFO