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August 12, 2022

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Pangea Natural Foods Inc.

Dear Sirs:

Re: Pangea Natural Foods Inc. (“the Company”) - Notice of Change of Auditor

This letter is being delivered to you pursuant to National Instrument 51-102 of the Canadian Securities Administration (“NI-102”) in connection with the resignation of Harbourside CPA LLP, from the office of the auditor of the Company and the appointment of Baker Tilly WM LLP, Chartered Professional Accountants, as the successor to Harbourside CPA LLP as auditor of the Company effective August 12, 2022.

As required by NI 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated August 12, 2022 (the “Notice”) prepared by the Company. Based upon our knowledge as at the date hereof, we hereby confirm that we are in agreement with the statements contained in the Notice that relate to us and that we have no basis to agree or disagree with the statements contained in the Notice that relate to Harbourside CPA LLP.

Yours very truly,

Baker Tilly WM LLP

Per: Graeme L Cocke Inc., Incorporated Partner
Baker Tilly WM LLP
Chartered Professional Accountants

cc: Canadian Securities Exchange