



September 18, 2023

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Madams:

Re: Pangea Natural Foods Inc. (the “Company”)

Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated September 11, 2023 (“the Notice”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Baker Tilly WM LLP.

Yours very truly

A handwritten signature in black ink that reads 'MNP LLP'.

Chartered Professional Accountants