

April 8, 2026

**Private and Confidential**

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

Dear Sirs/Mesdames:

**RE: WESTERN PACIFIC TRUST COMPANY. (THE "COMPANY")  
CHANGE OF AUDITOR**

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We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated April 8, 2026 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants

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