

April 8, 2026

PRIVATE AND CONFIDENTIAL

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

Dear Sirs/Mesdames:

Re: Western Pacific Trust Company (the "Company")

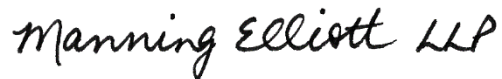
Notice of Change of Auditor

We have read the Notice of Change of Auditor from the Company (the "Notice"), dated April 8, 2026, 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