

October 1, 2020

**Attention: Continuous Disclosure**

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
TSX Venture Exchange

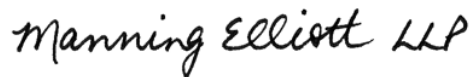
Dear Sirs/Mesdames:

**Re: OrganiMax Nutrient Corp. (the "Company")**

We have read the Notice of Change of Auditor (the "Notice") of the Company dated September 24, 2020, delivered to us pursuant to Part 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations*, and we confirm that we are in agreement with the information contained in that Notice based on our knowledge of the information that we have on the Company at this time.

We understand that the Notice of Change of Auditor, along with this letter and a similar letter from Smythe LLP will be filed with the securities regulatory authorities and provided to the Company's registered shareholders with the meeting material relating to the Company's next meeting of shareholders.

Yours truly,

A handwritten signature in black ink that reads "Manning Elliott LLP".

MANNING ELLIOTT LLP