

NOTICE OF CHANGE OF AUDITOR

To: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
A. Chan & Company LLC
KPMG LLP

NOTICE IS HEREBY GIVEN that, on the advice of the audit committee of Cielo Waste Solutions Corp. (the "Company"), the board of directors of the Company resolved on May 31, 2021 that:

- 1) KPMG LLP ("KPMG") be appointed as auditors of the Company to be effective June 5, 2021, to hold office until the next annual meeting at remuneration to be fixed by the directors.

In accordance with National Instrument 51-102 Continuous Disclosure Obligations ("NI 51-102") we confirm that:

- 2) A. Chan & Company LLC ("A. Chan & Company") was asked to resign as auditor of the Company as of May 31, 2021;
- 3) A. Chan & Company has not expressed any reservation in its report prepared and filed for the years ended April 30, 2019 and April 30, 2020 of the Company;
- 4) the resignation of A. Chan & Company and appointment of KPMG as auditors of the Company were both considered by the audit committee and approved by the board of directors of the Company;
- 5) in the opinion of the Company and the Board of Directors of the Company, there have been no "Reportable Events" as defined in NI 51-102 in connection with the audits for the years ended April 30, 2020 and April 30, 2019, for the Company; and;
- 6) the notice, resignation, and letters of the auditors have been reviewed by the Audit Committee and the Board of Directors.

Dated May 31, 2021

CIELO WASTE SOLUTIONS CORP.

Stephanie Li

Per: Stephanie Li, CFO