

December 1, 2021

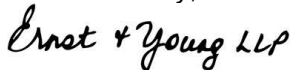
Alberta Securities Commission
Ontario Securities Commission
British Columbia Securities Commission
Financial and Consumers Affairs Authority of Saskatchewan
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Delta Cleantech, Inc.
Change of Auditor Notice dated November 26, 2021

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours sincerely,



Chartered Professional Accountants

cc: The Board of Directors, Delta Cleantech, Inc.