



July 22, 2022

To: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

**Re: Liquid Meta Capital Holdings Ltd.
Notice of Change of Auditor Pursuant to National Instrument 51-102 – Continuous
Disclosure Obligations**

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Liquid Meta Capital Holdings Ltd. dated July 22, 2022 (the “Notice”) and, based on our knowledge of such information at this time, we agree with the statements (1), (4) and (5) contained in the Notice. We have no basis to agree or disagree with statements (2) and (3) contained in the Notice.

Yours very truly,

Zeifmans LLP

Chartered Professional Accountants
Licensed Public Accountants