



Reply to Roderick Kirkham  
Direct Line: 604-669-8858  
Email: RKirkham@dsavocats.ca

Canadian Securities Exchange  
BC Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Ascent Industries Corp. (to be renamed Luff Enterprises Ltd.) (the “Company”)  
- Consolidation of Shares and Name Change**

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Pursuant to Policy 9 – Name Change, Stock Splits & Share Consolidations of the Canadian Securities Exchange (“CSE”), please be advised that the Company will be changing its name from Ascent Industries Corp., to Luff Enterprises Ltd (the “Name Change”) effective May 15, 2020. A copy of the Certificate of Name Change evidencing the name change will be filed on Sedar.

Concurrent to the Name Change, the Company would like to change its stock symbol for trading of its common shares to one of three options, which are provided in order of priority:

1. LUFF;
2. LUF; and
3. LFF.

The Company will be filing a press release closer to the effective date of the Name Change and will provide you with a copy for your review prior to its release.

We trust you will find the foregoing in order. However, if you have any questions, please feel free to contact the undersigned.

Yours truly,

*“Roderick Kirkham”*

Roderick Kirkham\*

\*Denotes Law Corporation

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