



January 15, 2020

British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: **Bitrush Corp.**

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We have reviewed the information contained in the Notice of Change of Auditor of Bitrush Corp. dated January 15, 2020 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to the successor auditor.

Yours truly,

McGovern Hurley LLP

Chartered Professional Accountants  
Licensed Public Accountants