

February 7, 2018

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

RE: **Quantum Numbers Corp. (the "Company")**
Notice of Change of Auditor

We have reviewed the Notice of Change of Auditor of the Company dated February 5, 2018 and confirm that, based on our knowledge of the information stated therein, we agree with the statements in the Notice.

Sincerely,

MNP SENCRL, srl ¹

MNP SENCRL, srl / LLP

¹ CPA auditor, CA public accountancy permit no. A126822