



February 6, 2018

British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission

Dear Sirs:

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

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated February 5, 2018 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

A handwritten signature in grey ink that reads "Smythe LLP".

Chartered Professional Accountants

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