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June 5, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Quebec Securities Commission

Dear Sirs/Mesdames:

Re: Fountain Asset Corp. (the "Company")
Notice of Change of Auditor Pursuant to NI 51-102

We have read the Notice of Change of Auditor dated June 4, 2018 from the Company (the "Notice"), delivered to us in accordance with National Instrument 51-102 and, based on our knowledge of the information at this time, we agree with each statement contained in the Notice.

Yours very truly,

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

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