

## NOTICE OF CHANGE OF AUDITORS

**TO:** Collins Barrow Edmonton LLP  
RSM Alberta LLP

**AND TO:** British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs/Madams:

**Re: Notice Regarding Change of Auditor Pursuant to Section 4.11 of National Instrument 51-102 - Continuous Disclosure Obligations ("NI 51-102")**

Pursuant to Section 4.11 of NI 51-102, Reco International Group Inc. (the "Corporation") hereby gives notice of a change of auditors as follows:

1. As a result of a transaction whereby RSM Alberta LLP acquired substantially all of the assets of Collins Barrow Edmonton LLP (the "Former Auditor"), the Corporation proposes to change its auditor from Collins Barrow Edmonton LLP to RSM Alberta LLP effective as at December 20, 2018.
2. The audit committee of the Corporation's board of directors and the directors of the Corporation have reviewed and approved the appointment of RSM Alberta LLP as successor auditor of the Corporation as a result of the aforesaid transaction.
3. There have been no reservations in the Former Auditor's reports on the Corporation's financial statements relating to the period during which the Former Auditor was the Corporation's auditor.
4. There are no reportable events for disagreements or consultations (as those terms are defined in NI 51-102) in connection with the change of auditor.

Dated: December 20, 2018

**RECO INTERNATIONAL GROUP INC.**

*(signed) "Hugh Zhen"*

Hugh Zhen  
President and Chief Executive Officer