



January 2, 2019

Alberta Securities Commission  
600, 250 – 5 Street SW  
Calgary, Alberta T2P 0R4

British Columbia Securities Commission  
710 W. Georgia Street  
PO Box 10142, Pacific Center  
Vancouver, British Columbia V7Y 1L2

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditors for Reco International Group Inc. (the “Company”)**

In accordance with National Instrument 51-102, we have read the Company’s Notice of Change of Auditor dated December 20, 2018 and are in agreement with the statements contained in such Notice.

Yours very truly,

*RSM Alberta LLP*

RSM Alberta LLP

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