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January 2, 2019

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

Dear Sirs/Mesdames:

**Re: Reco International Group Inc.
Change of Auditors
Notice Pursuant to Part 4.11 of National Instrument 51-102**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice of Change of Auditor (the “Notice”) for Reco International Group Inc. dated December 20, 2018 and, based upon our firm’s knowledge of the circumstances, we do not disagree with the information contained in such Notice.

Yours very truly,

Collins Barrow Edmonton LLP

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