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March 28, 2017

To: Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditor of Sagittarius Capital Corp. (the "Company")**

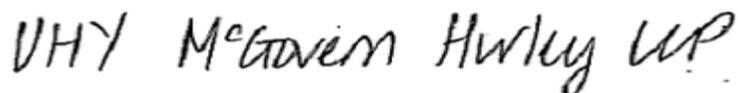
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We have reviewed the information contained in the Change of Auditor Notice of the Company dated March 28, 2017 (the "Notice"), delivered to us pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations*.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Collins Barrow Toronto LLP.

Yours very truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants  
Licensed Public Accountants