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August 28 2018

British Columbia Securities Commission
12th Floor - 701 West Georgia Street
PO Box 10142 Pacific Centre
Vancouver, BC, V7Y 1G6

Ontario Securities Commission
20 Queen Street West, Suite 1903
Toronto, ON M5H 3S8

Alberta Securities Commission
4th Floor, 300 - 5th Avenue SW
Calgary, AB T2P 3C4

Financial & Consumer Affairs
Authority of Saskatchewan
1919 Saskatchewan Drive
Regina, SK S4P 4H2

Dear Sirs/Mesdames:

Re: Lions Bay Capital Inc. (the "Company") - Notice Pursuant to National Instrument 51-102 Change of Auditor

We have read the Notice of Change of Auditor of the Company dated August 21, 2018 concerning our appointment as the Company's auditor as at August 21, 2018.

In accordance with National Instrument 51-102, we advise that we are in agreement with the information contained in the above mentioned Notice.

Yours truly,

BDO EAST COAST PARTNERSHIP

Per: James Mooney
cc. Lions Bay Capital Inc.