

June 11, 2020

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Autorite des marches financiers (Quebec)  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Service Newfoundland & Labrador  
Office of the Superintendent of Securities, Government of Prince Edward Island

Dear Sirs/Mesdames:

We have read the statements made by Flow Capital Corp. in the attached copy of change of auditor notice dated June 9, 2020, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements concerning Goodman & Associates LLP in the change of auditor notice dated June 9, 2020.

Yours very truly,

Goodman & Associates LLLP

*Goodman & Associates LLP*

Chartered Professional Accountants