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November 29, 2018

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

British Columbia Securities Commission
PO Box 10142, Pacific Centre
5th Floor, 701 West Georgia Street
Vancouver, BC
V7Y 1L2

Dear Sirs/Mesdames:

**Re: Vitreous Glass 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 Vitreous Glass Inc. dated November 29, 2018 and, based upon our firm's knowledge of the circumstances, we do not disagree with the information contained in the Notice.

Yours very truly,

Collins Barrow Calgary LLP
Collins Barrow Calgary LLP