



March 13, 2019

To: the Ontario Securities Commission

We have read the statements made by Findev Inc. in the attached copy of the Notice of Change of Auditor dated March 12, 2019 which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the Notice of Change of Auditor dated March 12, 2019.

Yours very truly,

**(Signed) "PricewaterhouseCoopers LLP"**

**Chartered Professional Accountants**

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*PricewaterhouseCoopers LLP  
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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

## NOTICE OF CHANGE OF AUDITOR

**TO:** PricewaterhouseCoopers LLP  
Dale Matheson Carr-Hilton Labonte LLP

**AND TO:** Ontario Securities Commission

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Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations (NI 51-102)*, Findev Inc. (the **Company**) hereby gives notice of the following:

- 1 effective March 12, 2019, PricewaterhouseCoopers LLP (**PwC**) was terminated as auditor of the Company;
- 2 effective March 12, 2019, Dale Matheson Carr-Hilton Labonte LLP (**DMCHL**) was appointed as auditor of the Company in place of PwC;
- 3 on March 12, 2019 the board of directors of the Company (the **Board**), upon recommendation by the audit committee of the Board, considered and approved the termination of PwC, and the appointment of DMCHL, as auditor of the Company;
- 4 the auditor's reports of PwC on the financial statements of the Corporation for the years ended December 31, 2017 and December 31, 2016 did not express a modified opinion; and
- 5 there have been no reportable events (as defined in NI 51-102).

DATED this 12<sup>th</sup> day of March, 2019.

### FINDEV INC.

Per: "Claude Ayache"  
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Name: Claude Ayache  
Title: Chief Financial Officer