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**TO:**

- British Columbia Securities Commission**
- Alberta Securities Commission**
- Ontario Securities Commission**
- The Manitoba Securities Commission**
- Financial and Consumer Services Commission, New Brunswick**
- Office of the Superintendent of Securities, Service Newfoundland & Labrador**
- Nova Scotia Securities Commission**
- The Office of the Superintendent of Securities, Consumer, Corporate and Insurance Services Division, Prince Edward Island**
- Autorité des marchés financiers**
- Financial and Consumer Affairs Authority of Saskatchewan**

September 12, 2018

Dear Sir/Madam

**Re: Notice of Change of Auditors of Tree Island Steel Ltd. (the "Notice")**

We have read the Notice of Tree Island Steel Ltd. (the "Company") dated September 6, 2018 and are in agreement with the statements contained in such Notice except that we have no basis to agree or disagree with the Company's statement in paragraph number 4 of the Notice, that there have been no reportable events involving the Company and the Predecessor Auditor.

Yours very truly,

Chartered Professional Accountants