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October 20, 2021

To: Ontario Securities Commission (Principal Regulator)  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Autorite des Marchés Financiers  
Financial and Consumer Services Commission, New Brunswick  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Government of Newfoundland and Labrador  
Office of the Superintendent of Securities, Prince Edward Island  
Registrar of Securities, Government of Yukon  
Superintendent of Securities, Government of the Northwest Territories  
Office of the Superintendent of Securities, Government of Nunavut

And To: Greenfirst Forest Products, Inc. (the "Company")

**Re: Response to Notice of Change in Auditor Pursuant to National Instrument 51-102**

We have read the Notice of Change of Auditors dated October 18, 2021 ("Notice of Change") pursuant to Section 4.11 of National Instrument 51-102 – *Continuance Disclosure Obligations* ("NI 51-102"), of a change in auditor of the Company as provided to us.

We do not disagree with the statements made in the Notice of Change as they specifically relate to Baker Tilly US, LLP and the financial statements specifically mentioned. We have no basis to agree or disagree with other statements made in the Notice of Change as they pertain to other Company matters or successor auditors.

Respectfully,

A handwritten signature in black ink that reads "Baker Tilly US, LLP".

Baker Tilly US, LLP