



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

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November 5, 2018

VIA SEDAR

Dye & Durham Corporation

Attention: Bill Gorman, Goodmans LLP

**Re: Dye & Durham Corporation (the “Issuer”) – SEDAR Project No. 2827095
Amended and Restated Preliminary Long Form Prospectus in each of the Provinces and
Territories of Canada (other than Quebec) (amending and restating the preliminary
prospectus dated September 28, 2018) and Preliminary Prospectus in Quebec, dated
October 19, 2018**

We have received your letter dated October 31, 2018 in which you requested, on behalf of the Issuer, an exemption from certain requirements set out in section 58(6) of the *Securities Act* (Ontario) (the “Act”) and section 5.11 of 41-101 – General Prospectus Requirements (“**NI 41-101**”) (the “**Requested Relief**”).

Section 19.3 of NI 41-101 provides that an exemption applied for under Part 19 of NI 41-101 after the date of the filing of the preliminary prospectus may be evidenced by the issuance of a receipt for the final prospectus (the “**Prospectus**”) if the Issuer receives a written acknowledgement from the Director under the Act.

We acknowledge that the issuance of the receipt for the Prospectus will evidence the granting of the Requested Relief.

Yours very truly,
Sonny Randhawa

Sonny Randhawa
Deputy Director, Corporate Finance
Ontario Securities Commission