

March 28, 2018

VIA SEDAR

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

**GAR Limited Corp.(the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated February 26, 2018 given by the Company to ourselves and Ross Pope LLP.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



MNP LLP
Chartered Professional Accounts