

GAR LIMITED
Suite 488 – 1090 West Georgia Street
Vancouver, B.C. V6E 3V7
(The "Company")

NOTICE OF CHANGE OF AUDITOR
(The "Notice")

To: Ross Pope LLP Chartered Professional Accountants
And To: MNP, LLP Chartered Professional Accountants

NOTICE IS HEREBY GIVEN that, on the advice of the Audit Committee of the Company, the Board of Directors of the Company resolved on February 26, 2018 that:

1. The resignation of Ross Pope LLP Chartered Professional Accountants as auditors of the Company effective February 26, 2018 be accepted; and
2. The appointment MNP, LLP Chartered Professional Accountants, as auditors of the Company, effective February 26, 2018, until the next annual meeting of the Company, be approved.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"), the Company confirms that:

1. Ross Pope LLP Chartered Professional Accountants resigned as auditor at the request of the Company, effective February 26, 2018, to facilitate the appointment of MNP, LLP Chartered Professional Accountants;
2. Ross Pope LLP Chartered Professional Accountants has not expressed any reservation or modified opinion in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Ross Pope LLP Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice;
3. In the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company nor any period from the most recently completed for which Ross Pope LLP Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice; and
4. The Notice and Auditor's letters have been reviewed by the Audit Committee and the Board of Directors.

Dated as of the 26th day of February, 2018

GAR LIMITED



Bennett Liu

Chief Financial Officer