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February 27, 2018

TO: Ontario Securities Commission
Canadian Securities Exchange

RE: Notice of Change of Auditor – GAR Limited.

We have reviewed the information contained in the Notice of Change of Auditor of GAR Limited, dated February 26, 2018 (the "Notice"), which has been filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours sincerely

Ross Pope LLP

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