



Reply to the Attention of: Jeff Wust
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Our File No.: 259117
Date: August 24, 2018

VIA SEDAR

BC Securities Commission
Alberta Securities Commission
Ontario Securities Commission
The Canadian Depository for Securities
The Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: GAR Limited (the "Company")
Change of Name

Pursuant to Policy 9 – *Name Change, Stock Splits And Share Consolidations* of the Canadian Securities Exchange ("**CSE**"), please be advised that the Company will be changing its name to "Netcoins Holdings Inc." and its common shares are expected to begin trading under its new name on the CSE on August 30, 2018 under its current stock symbol ("**NETC**"). The new CUSIP will be 64113C103 and the new ISIN number will be CA64113C1032.

A copy of the Certificate of Change of Name evidencing the change of name will be filed on SEDAR in due course.

We trust you will find the foregoing in order. However, if you have any questions, please feel free to contact the undersigned.

Yours truly,

"Jeff D. Wust"

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