mcmillan

Reply to the Attention of: Jeff Wust Direct Line: 604.691.7484 Email Address: Jeff.Wust@mcmillan.ca Our File No.: 259117 Date: August 30, 2018

VIA SEDAR

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

Dear Sirs/Mesdames:

Re: Netcoins Holdings Inc. (formerly, "GAR Limited") (the "Company") Change of Name

Pursuant to Policy 9 – *Name Change, Stock Splits And Share Consolidations* of the Canadian Securities Exchange ("**CSE**"), the Company has changed its name to "Netcoins Holdings Inc." effective August 29, 2018. Its common shares began trading under the new name on the CSE on August 30, 2018 under its current stock symbol ("**NETC**"). The new CUSIP is 64113C103 and the new ISIN number is CCA64113C1032.

A copy of the Certificate of Change of Name evidencing the change of name has been posted to SEDAR.

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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