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September 18, 2018

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs:

**Re: Glenbriar Technologies Inc. (“Glenbriar”)
Notice of Change of Auditor**

This letter is in response to the Notice of Change of Auditor for the above noted company dated September 18, 2018 (the “**Notice**”) pursuant to Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations (NI 51-102)* in connection with the appointment of Wolridge Mahon Chartered Professional Accountants as the successor auditor of Glenbriar.

As required by NI 51-102, we have reviewed the information contained in the Notice and based upon our knowledge as at the date thereof, we hereby confirm that we are in agreement with the statements contained in the Notice that related to us and that we have no basis to agree or disagree with the statements contained in the Notice that do not relate to Collins Barrow Calgary LLP.

Your very truly,

Collins Barrow Calgary LLP

A handwritten signature in cursive script that reads "Terry Booth".

Terry D. Booth, FCPA, FCA, CF
Partner

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