

April 3, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: SBD Capital Corp. (the “Company”)
Change of Auditor of Reporting Issuer**

We acknowledge receipt of a Notice of Change of Auditor (the “**Notice**”) dated April 3, 2019 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by MNP LLP, that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours very truly,



MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

cc: Board of Directors of SBD Capital Corp.