

S & W LLP  
Chartered Professional Accountants

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April 10, 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**

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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 S & W 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,



S & W LLP

Chartered Accountants  
Licensed Public Accountants

*cc: Board of Directors of SBD Capital Corp.*