

March 14, 2022

Ontario Securities Commission
B. C. Securities Commission
Alberta Securities Commission

Grant Thornton LLP
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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 March 7, 2022, 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 Grant Thornton 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.

We trust the foregoing is satisfactory.

Yours sincerely,
Grant Thornton LLP



Chartered Professional Accountants, Licensed Public Accountants
Mississauga, Ontario