

February 27, 2015

Ontario Securities Commission  
20 Queen Street West, 22<sup>nd</sup> Floor  
Toronto, Ontario  
M5H 3S8

Dear Sirs/Mesdames:

**Re: TJR Coatings Inc. (the "Company")**

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated February 25, 2015 delivered to us by the Company in respect of the change of auditor of the Company, to be effective as of February 25, 2015.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation 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 truly,

**FAZZARI + PARTNERS LLP**  
Chartered Accountants  
Licensed Public Accountants



Frank Fazzari

cc: TJR Coatings Inc.