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January 18, 2016

British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, B.C. V7Y 1L2

Alberta Securities Commission
Suite 600, 250–5th St. SW
Calgary, Alberta T2P 0R4

Ontario Securities Commission
Suite 1903, Box 55
20 Queen Street West
Toronto, Ontario M5H 3S8

Dear Sirs:

Re: Lifestyle Delivery Systems Inc.
Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with us being appointed as auditors of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated January 18, 2016, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

A handwritten signature in blue ink that reads "DMCL".

DALE MATHESON CARR-HILTON LABONTE LLP
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