British Columbia Securities Commission 701 West Georgia Street, PO Box 10142, Pacific Centre, Vancouver, British Columbia, V7Y 1L2

Alberta Securities Commission Suite 600 – 250 – 5<sup>th</sup> Street, SW, Calgary, Alberta, T2P 0R4

Ontario Securities Commission 20 Queen Street West, 22<sup>nd</sup>. Floor, Toronto, Ontario, M5H 3S4

Dear Sirs and Mesdames:

**RE: LKP SOLUTIONS INC.** 

In accordance with Section 4.11 of National Instrument 51-102, we have read the Corporation's Change of Auditor Notice dated August 3, 2017 and agree with the statements contained therein.

Yours truly,

Martin Cloutier, CPA, auditor, CA

Partner

Mazars Harel Drouin, LLP