

August 28, 2017

British Columbia Securities Commission

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

Alberta Securities Commission

Suite 600, 250-5th St. SW
Calgary, Alberta
T2P 0R4

Dear Sirs/Mesdames:

**Re: Lanebury Growth Capital Ltd. (the "Company")
Notice Pursuant to NI 51-102 – Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change in Auditor, dated August 23, 2017, 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, except that we have no basis to agree or disagree with the statement that there have been no reportable events during the period that DeVisser Gray LLP has been auditor of the Company.

Yours truly,



MNP LLP