

September 1, 2017

TO: BC Securities Commission  
Alberta Securities Commission

Dear Sirs/Mesdames:

**Re: BluKnight Aquafarms Inc. (the “Company”) – Notice of Change of Auditor**

Under National Instrument 51-102, we advise that the Company’s auditor, **Charlton & Company**, Chartered Professional Accountants (the “**former auditor**”), has resigned and that the Company appointed **Adam Sung Kim Ltd.**, Chartered Professional Accountant (the “**successor auditor**”), effective **August 31, 2017**.

Please find enclosed the following:

1. Notice of Change of Auditor dated **August 31, 2017** (the “**Notice**”), a copy of which has been delivered to each of the former and successor auditor;
2. Letter from the former auditor dated **August 31, 2017**, a copy of which has been delivered to the successor auditor; and
3. Letter from the successor auditor dated **August 31, 2017**, a copy of which has been delivered to the former auditor.

We confirm that the Company’s Board of Directors has reviewed the Notice, the letter from the former auditor, and the letter from the successor auditor.

If you have any questions or require anything further, please do not hesitate to contact the undersigned.

Yours truly,

On behalf of:

**BluKnight Aquafarms Inc.**

Signed: “*Eugene Beukman*”

**Eugene Beukman**  
Director