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charlton & company
CHARTERED PROFESSIONAL ACCOUNTANTS

August 31, 2017

To: The British Columbia Securities Commission

Dear Sirs/Mesdames:

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

We have read the notice of change of auditor of the Company (the “**Notice**”) dated August 31, 2017 delivered to us pursuant to National Instrument 51-102. We report that with respect to the statements contained in the Notice, we are not aware of any inaccuracies contained in the Notice and that:

1. we have no basis to agree or disagree with the statement that the board of directors of the Company has considered and approved the resignation of Charlton and Company and the appointment of Adam Sung Kim Ltd. as successor auditor; and
2. we agree that there have been no “reportable events” as defined in National Instrument 51-102 or reservations contained in the financial statements prepared by us during the two most recently completed financial years of the Company.

Yours truly,

CHARLTON & COMPANY

A handwritten signature in blue ink that reads "Charlton & Company".

Per: Signed “*Robert G. Charlton*”