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Adam Kim
ADAM SUNG KIM LTD.
CHARTERED PROFESSIONAL ACCOUNTANT

August 31, 2017

British Columbia Securities Commission
Alberta Securities Commission


Dear Sirs:

Re: BluKnight Aquafarms Inc. (formerly, 1040426 BC Ltd.) (the "Company")
Notice Pursuant to National Instrument 51-102 - Change of Auditor (the "Notice")

As required by 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 of Auditor, dated August 31, 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.

Yours truly,

Adam Sung Kim Ltd., Chartered Professional Accountant



Adam Joo Sung Kim, CPA, CA