

SAM S. MAH INC.

Chartered Professional Accountant
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April 27, 2017

British Columbia Securities Commission
701 West Georgia Street, 12th Floor
P.O. Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Attention: Statutory Filings

- and to -

Alberta Securities Commission
4th Floor, 300 - 5th Avenue S.W.
Calgary, Alberta T2P 3C4

Attention: Statutory Filings

- and to -

Ontario Securities Commission
20 Queen Street West, Suite 1903
Toronto, ON M5H 3S8

Attention: Statutory Filings

Dear Sirs:

Re: Cabbay Holdings Corp. (the "Company")
Notice Pursuant to NI 51-102 of Change of Auditor

In accordance with National Instrument 51-102, I have read the Company's Notice of Change of Auditor dated April 27, 2017 and agree with each statement contained therein based upon my knowledge of the information at this date.

Should you require any clarification or further information, please do not hesitate to contact the undersigned.

Yours truly,
Sam S. Mah, Inc., Chartered Professional Accountant

"Sam S. Mah"

Per: Sam S. Mah, CPA, CA