

**MS PARTNERS LLP**  
CHARTERED PROFESSIONAL ACCOUNTANTS

March 31, 2022

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Advance United Holdings Inc. (the “Corporation”)  
Notice of Change of Auditor Pursuant to National Instrument NI 51-102  
(Section 4.11)**

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Corporation’s Notice of Change of Auditor (“the Notice”) dated March 31, 2022. Based on our information to this date, we agree with Statements b) and d) contained in the Notice. We have no basis to agree or disagree with Statement a), c), and e) contained in the Notice.

Yours truly



MS Partners LLP  
Chartered Professional Accountants  
Licensed Public Accountants

cc: The Board of Directors, Advance United Holdings Inc.