

PRIVATE & CONFIDENTIAL

Mr. Desmond Griffin
Glance Technologies Inc.
1825 – 925 West Georgia Street
Vancouver, BC V6C 3L2

December 1, 2015

Dear Mr. Griffin:

Thank you for engaging Avisar Chartered Professional Accountants (“Avisar”), a division of Avisar Business Advisory Group Inc., to provide business advisory services relating to Accounting and Financial Reporting Services (“the Engagement”) for Glance Technologies Inc. (“the Company”). Our professional standards oblige us to obtain an engagement letter that clarifies the terms, nature and extent of the Engagement services we will be providing to the Company.

Our Role as Business Advisors

Based on our discussions regarding the Engagement, Avisar proposes to provide the following services:

- a) Preparation of the quarterly financial statements and assistance with the management discussion and analysis (“MD&A”) for each quarter ensuring compliance with International Financial Reporting Standards (“IFRS”) and Canadian Securities requirements, and liaison with management during the process;
- b) Preparation of draft annual financial statements and assistance with the MD&A for the corporate year-end ensuring compliance with IFRS and Canadian Securities requirements, and liaison with auditors and management during the process;
- c) Preparation of stock-based compensation and other non-cash transactions;
- d) Conversion of quarterly filing in SEDAR acceptable format;
- e) Attendance at Audit Committee and management meetings relating to financial statements;
- f) Preparation of the company’s Goods and Services Tax (“GST”) returns;
- g) Process and maintain Canadian payroll records;
- h) Maintain all the Company’s Head Office accounting and bookkeeping records in Avisar’s Langley office, including dealing with banking issues (wire transfers, payments etc.), including reconciliation of expense accounts for the Company;
- i) Review of Management Information Circular or Annual Information Form, as applicable, and providing all the necessary accounting information; and
- j) Provision of CFO services, including acting as CFO, signing quarterly certifications, presenting financial statements at quarterly Audit Committee meetings, review of agreements and contracts for financial statement disclosure, insurance matters, budget vs. actual reporting and preparation of annual budgets, as needed, and assistance on general business matters.

Any work required with respect to preparation of corporate income tax returns, financial statement tax note preparation, assistance with financing, mergers, acquisitions or dispositions are not included under this engagement agreement and will be quoted and billed separately or billed based on a time spent, as agreed with management.

Since we are accepting the Engagement as business advisors, not as independent accountants or as auditors, we request that the Company does not record this as an auditing engagement. Our services will not result in the expression of an audit opinion, or any other form of assurance on the financial statements or the internal controls of the Company. Our services will not fulfill any statutory audit requirements.

We wish to emphasize that the Engagement cannot be relied upon to prevent or detect fraud, error or other irregularities. We stress that responsibility for the prevention and detection of fraud, error or other irregularities must remain with the management of Glance. We will, however, inform the Company of any such matters should they come to light.

Avisar will use all reasonable efforts to complete the performance of the services described in this letter. However, Avisar shall not be liable for failures or delays in performance from causes within or beyond our control, including the untimely performance by the Company of their obligations.

Role of Management

It is understood that the Company will:

- a) Provide complete and accurate financial or other information as required, in a timely manner, to facilitate the execution of the Engagement;
- b) Maintain responsibility for the accuracy and completeness of the financial or other information presented to Avisar;
- c) Use the information obtained from the presentations and discussions with Avisar for internal purposes only, and not distribute that information without the explicit written consent of Avisar;
- d) Understand and accept the fact that any reports, schedules, or information assessed will not be audited or independently verified by Avisar; and
- e) Be responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities.

Avisar will not be associated with the financial statements without our expressed consent. If our name is to be used in connection with the financial statements, the Company will obtain and attach our “advisory to reader” report when distributing the financial statements to third parties. Unless unanticipated difficulties are encountered, our communication will be substantially in the following form:

ADVISORY TO READER

We have prepared the statement of financial position of Glance Technologies Inc. as at (date) and the statements of operations, cash flows, and the changes in equity for the periods then ended in our capacity as business consultant of the Company. No independent firm of professional accountants has audited, reviewed, compiled, or otherwise attempted to verify the accuracy or completeness of these financial statements.

CHARTERED PROFESSIONAL ACCOUNTANTS

In addition, each statement will be marked “Unaudited, see Advisory to Reader”.

Fees, Terms and Security

Our professional fees and costs for the Engagement will be billed monthly at \$2,500 (first 3 months will be billed at \$1,750). Our fees are based on the complexity of the issues and time required by the individuals who will be working on the Engagement, and are payable upon receipt. *This fee estimate is based on anticipated cooperation from the Company’s personnel and the assumption that unexpected circumstances will not be encountered.* Every effort will be made to keep our time at a minimum consistent with the Engagement requirements. If significant

additional time is necessary, we will discuss the matter with the Company and provide a new fee estimate prior to incurring additional costs.

The appropriate amount of GST, as applicable, will be computed and shown separately on our invoice, together with Avisar's GST registration number so that the Company will have the information required to claim an input tax credit, if applicable.

Please note that accounts unpaid 30 days past the billing date will be deemed delinquent, and are subject to an interest charge of 1.5% per month (18% per annum). We reserve the right to suspend our services or withdraw from the Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, the Company agrees to reimburse us for our costs of collection, including lawyers' fees. In the event that there are any outstanding fees resulting from our services, we reserve the right to exercise a lien over those records in our possession for which a lien is maintainable, including but not limited to our own working papers.

Confidentiality

It is acknowledged that we will have access to personal information in the Company's custody that we require to complete the Engagement.

Our services are provided on the basis that:

- a) The Company represents to us that it has obtained any required consents for collection, use, and disclosure to us of personal information required under applicable privacy legislation; and
- b) We will hold all personal information in compliance with our firm's privacy statement.

We will maintain in confidence the information provided to us. Accordingly, the Company's financial information will not be disclosed to individuals outside our firm or used by anyone in our firm other than those who are involved in implementing the Engagement and/or providing related services, except:

- a) with appropriate consent;
- b) as authorized or required by the Personal Information Protection and Electronic Documents Act ("PIPEDA"), or other law; or
- c) as authorized or required under the Bylaws and Rules of Professional Conduct of the Chartered Professional Accountants of British Columbia, or other applicable professional obligations (see, for example, "Practice Inspections" below).

Practice Inspections

In accordance with our professional obligations under the Chartered Professional Accountants Act and Bylaws thereunder, our client files must periodically be reviewed by practice inspectors and firm personnel to ensure we are following applicable professional and firm standards. Reviewers are required to maintain confidentiality of client information.

Other Items

The aforementioned Engagement Information, enclosed Quotation Letter, and attached Standard Terms and Conditions are incorporated into, and form an integral part of the engagement letter.

We are available to assist the Company upon request with a wide range of services beyond those outlined above regarding financial accounting, tax and other matters. Additional services would be subject to separate terms and conditions.

We trust that the foregoing sets out our agreement on the matters discussed. We will be pleased to discuss these terms of the Engagement further with you at any time; particularly should the Company's requirements change in the future.

If you have any questions about the terms of the Engagement, please do not hesitate to contact us. **Please note that we will not commence work on the Engagement until all client documentation related to the Engagement and the signed engagement letter has been received by our office.** In order to confirm that we have reached an understanding as to the terms of the Engagement, please sign the copy of this letter in the space provided, initial each page, and return it to our office.

Yours very truly,

"Avisar"

For Avisar Chartered Professional Accountants

The services set out in the foregoing letter are in accordance with our requirements. The terms set out therein are acceptable to us and are hereby understood, agreed to and will remain in effect until amended.

Glance Technologies Inc.

Per: *"Desmond Griffin"*  Date: December 9 2015

_____ Date: _____

**Avisar Chartered Professional Accountants
Standard Terms and Conditions**

1. Termination. The Company has the right to terminate this engagement by providing 90 days' notice to Avisar Chartered Professional Accountants ("AVISAR"). AVISAR has the right to receive compensation for our time and expenses incurred up to the termination date, plus an amount equal to three months of Avisar's regular monthly fees under this contract, as well as for reasonable time and expenses incurred to bring our services to a close in a prompt and orderly manner. AVISAR has the right to terminate this engagement if the Company does not fulfill its obligations. Before exercising this right, AVISAR will provide the Company with 7 days' notice to remedy such breach. If AVISAR exercises its right to termination, we will not be responsible for any loss, cost or expense resulting from such permission. Without limiting our right or remedies, AVISAR has the right to suspend or terminate our services until payment is received on late invoices.

2. Working Papers. AVISAR retains ownership of the copyright and all other intellectual property rights in our advice and working papers. We are entitled to use or develop the knowledge, experience and skills of general application gained through performing this engagement.

3. Internet Communication. The Company recognizes and accept the risks associated with communicating by Internet e-mail, including (but without limitation) the lack of security, the possibility of the existence of viruses, unreliability of delivery and possible loss of confidentiality and privilege. Unless the Company requests in writing that AVISAR does not use Internet e-mail, we accept no responsibility or liability in respect of risk associated with its use.

4. Basis of Advice. We will base our conclusion on facts and assumptions that the Company provided to us and will not independently verify this information. In rendering our advice, we will consider the applicable provisions of the Income Tax Act (Canada) (the "Act") and other relevant taxing statutes, the regulations thereunder, applicable tax treaties and judicial and administrative interpretations thereof. Our conclusions will also take into account all specific proposals to amend the Act or any other relevant statutes and treaties publicly announced prior to the date of our advice, based on the assumption that these amendments will be enacted substantially as proposed. These authorities are subject to change, retroactively and/or prospectively, and any such changes could affect the validity of our service. Our conclusions will not otherwise take into account or anticipate any changes in law or practice, by way of judicial, governmental or legislative action or interpretation. Unless otherwise specifically requested, AVISAR will not update our advice to take any such changes into account.

5. Management Responsibility. The Company is responsible for providing us with reasonable facilities and timely access to all relevant data and information, and for the accuracy and completeness of all data and information provided to us. In the event of a claim by a third party relating to our services under this engagement that arises out of a deliberate or negligent misstatement or omission in any data, information or representation supplied or approved by the Company or any officer or member of the board of directors of the Company, the Company will indemnify AVISAR and its personnel from all such claims, liabilities, costs and expenses (including legal fees and disbursements). This right to indemnity will not apply to matters finally determined to have resulted from the fraudulent or intentional misconduct of AVISAR personnel in performing our services.

6. Legal Counsel. The Company should consult with and/or engage legal counsel for the purpose of advising on non-tax legal aspects of matters on which we provide our tax advice and drafting any legal documents and/or agreements that may be required. To the extent legal counsel or other professional service providers are required; the Company is exclusively responsible for engaging and paying such service providers.

7. Restriction on Use. Written advice provided by AVISAR is for internal use and information only and may not be distributed, published, made available or relied upon by any other person without our express written permission. In the event of claim by a third party relating to our services under this engagement that arises out of a breach by the Company or any of the Company's personnel of this restriction, the Company agrees to indemnify and hold harmless AVISAR and our personnel from all such claims, liabilities, costs and expenses (including legal fees and disbursements).

8. Limitation on Liability. AVISAR's maximum liability to the Company for any aspect of our services under this engagement will be limited to the amount of fees paid to AVISAR for such services. This limitation does not apply to matters finally determined to have resulted from the fraudulent or intentional misconduct of AVISAR personnel in performing our services. In any action, claim, loss or damage arising out of this engagement, the Company agrees that AVISAR liability will be several and not joint several. The Company may only claim payment from AVISAR of our proportionate share of the total liability based on degree of fault. In no event shall AVISAR be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). AVISAR will not be liable in respect to any decisions made by the Company as a result of our services. This paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss, whether in contract, statute, tort (including, without limitation, negligence) or otherwise.

9. Limitation on Actions. No action, regardless of form, arising out of this engagement, may be brought by either party more than one year after the cause of this action has accrued, except that an action for non-payment may be brought by a party not later than one year following the date of the last payment due to such party hereunder.

10. Contractor. It is understood and agreed that each party is an independent contractor and that neither party is, nor shall be considered to be, an agent, distributor or representative of each other. Neither of us shall act or represent ourselves, directly or implicitly, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other party.

11. Survival. Paragraphs 5, 7, 8, 9, 11 to 17 shall survive the expiration or termination of this engagement.

12. Assignment. Except as provided below, neither party may assign, transfer or delegate any of its rights or obligations under this engagement without the prior written consent of the other party. AVISAR may assign its rights and obligations to any affiliate or successor in interest to all or substantially all of the assets or business of the relevant AVISAR practice, without the Company's consent.

13. Severability. In the event that any provision of these Terms and Conditions or the attached engagement letter shall be held to be invalid, void or unenforceable, then the remainder of the Terms and Conditions and/or the attached engagement letter shall not be affected, impaired or invalidated, and each such provision shall be valid and enforceable to the fullest extent permitted by law.

14. Entire Agreement. These Terms and Conditions and the attached engagement letter constitute the entire agreement between ourselves concerning this engagement and supersede all other oral and written representation, understanding or agreements relating to the subject matter hereof. In the event of a conflict or inconsistency between these Terms and Conditions and the attached engagement letter, these terms and conditions shall prevail.

15. Governing Law. These Terms and Conditions and the attached engagement letter are governed by the laws of the Province of British Columbia.

16. Dispute Resolution. The Company agrees that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and the Company will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the Province of British Columbia, according to its mediation rules, and any ensuing litigation shall be conducted within such Province, according to Provincial law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

17. Costs of Responding to Government or Legal Processes. In the event that we are required to respond to a subpoena, court order, or government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, the Company agrees to compensate us at our normal hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs (including applicable GST) incurred.

18. AVISAR Status. AVISAR is a division of Avisar Business Advisory Group Inc., a company incorporated under the laws of the Province of British Columbia. The staff and owners of AVISAR are not personally responsible for any debts, obligations or liabilities of AVISAR as established by the laws of the Province of British Columbia. However, all of AVISAR's assets and insurance coverage remains at risk. AVISAR maintains professional liability insurance that exceeds the mandatory professional indemnity insurance requirements established by the Chartered Professional Accountants of British Columbia. All the resources of AVISAR stand fully behind the work of all its employees and management.