

**37 Capital Inc.**  
**Suite 300 – 570 Granville Street**  
**Vancouver. B.C. V6C 3P1**  
**(The "Company")**

**NOTICE OF CHANGE OF AUDITOR**  
**(The "Notice")**

**To: Smythe LLP Chartered Professional Accountants**  
**And To: Dale Matheson Carr-Hilton LaBonte LLP Chartered Professional Accountants**

1. The directors of the Company do not propose to re-appoint Smythe LLP Chartered Professional Accountants, as auditors for the Company; and
2. The directors of the Company propose to appoint Dale Matheson Carr-Hilton LaBonte LLP Chartered Professional Accountants, as auditors of the Company, effective March 28, 2017, to hold office until the next annual meeting of the Company.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"), the Company confirms that:

1. Smythe LLP Chartered Professional Accountants was asked to resign as auditor of the Company, effective March 28, 2017, to facilitate the appointment of Dale Matheson Carr-Hilton LaBonte LLP Chartered Professional Accountants at Suite 1500 – 1140 West Pender Street, Vancouver, B.C. V6E 4G1;
2. Smythe LLP Chartered Professional Accountants has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Smythe LLP Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice;
3. In the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company nor any period from the most recently completed for which Smythe LLP Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice; and
4. The Notice and Auditor's letters have been reviewed by the Audit Committee and the Board of Directors.

Dated as of the 31<sup>st</sup> day of March, 2017.

**37 Capital Inc.**

Per:

/s/ "Jake H. Kalpakian"

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Jake H. Kalpakian, Vice President