

October 4, 2016

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Commission

Dear Sirs/Mesdames

Re: Notice of Change of Auditor (the "Notice") — Surrey Capital Corp.

We have read the Notice dated September 27, 2016 from Surrey Capital Corp., delivered to us in accordance with National Instrument 51-102 and, based on our knowledge of the information at this time, we agree with each statement contained in the Notice.

Yours truly,



Chartered Professional Accountants
Licensed Public Accountants