



Ernst & Young LLP
EY Tower
100 Adelaide Street W
PO Box 1
Toronto, ON M5H 0B3

Tel: +1 416-864-1234
Fax: +1 416-864-1174
ey.com

February 16, 2018

To the various Securities Commissions and
similar regulatory authorities in Canada

Dear Sirs/Mesdames:

Re: SUPERIOR PLUS CORP.
Change of Auditor Notice dated 2018/02/15

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice (the "Notice") and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours sincerely,

Chartered Professional Accountants
Licensed Public Accountants

Tracy Brennan, CPA, CA