

CHANGE OF AUDITOR NOTICE

Wilmington Capital Management Inc. (WCM) hereby gives notice, pursuant to Section 4.11 of National Instrument 51-102 as follows:

1. WCM currently engages Deloitte LLP (Deloitte) as its auditor. On March 13, 2018, following completion of a tender process, the Board of Directors (on the recommendation of the Audit and Corporate Governance Committee) elected not to renew the engagement of Deloitte as WCM's auditors, effective as of March 13, 2018 and determined that PricewaterhouseCoopers LLP (PwC) is to be appointed as WCM's auditor for the 2018 fiscal year, effective as of March 14, 2018, subject to shareholder approval. Deloitte continued to act as WCM's auditor for the fiscal year ended December 31, 2017.
2. Deloitte's reports on WCM's financial statements relating to the period commencing at the beginning of WCM's two most recently completed financial years, being Deloitte's reports on the financial statements for the fiscal years ended December 31, 2017 and 2016, have not expressed any modified opinion.
3. There have been no reportable events as defined in National Instrument 51-102 (including disagreements, consultations or unresolved issues) in connection with the audits of the two most recent fiscal years and with any subsequent period to date.

DATED this 14th day of March, 2018

"Chris Killi"

Chris Killi
Managing Partner Real Estate and VP Finance