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November 3, 2021

To: Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des Marchés Financiers
New Brunswick Securities Commission
Nova Scotia Securities Commission
Securities Commission of Newfoundland
Superintendent of Securities, Government of Prince Edward Island
Department of Community Services, Government of Yukon
Office of the Superintendent of Securities, Government of Northwest Territories
Department of Justice, Government of Nunavut
Canadian Securities Exchange

Re: MJardin Group, Inc. – Notice of Change of Auditors

We have read the statements made by MJardin Group, Inc. in the attached copy of the Notice of Change of Auditors (the "Notice") dated November 2, 2021. The Notice is being filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the Notice of Change of Auditor dated November 2, 2021.

Yours very truly,

Baker Tilly WM LLP

Baker Tilly WM LLP
Licensed Public Accountants
Chartered Professional Accountants