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*Denotes Professional Corporation

ELECTRONICALLY FILED THROUGH SEDAR

January 26, 2018

Ontario Securities Commission

Attention: Jordan Lavi

Dear Sir:

**Re: Family Memorials Inc. (the "Corporation")
Outstanding Fees**

This letter is confirm that the filing fee of \$4,500 associated with the filing of the Corporation's information circular in connection with a special meeting to consider the approval of a going private transaction is being filed today with this letter through SEDAR, Project #02710875.

Thank you for your attention herein.

Yours very truly,

(Signed) "Morris S. McManus, Q. C.

MORRIS S. McMANUS, Q.C.

/jmp

*Enclosure(s)