

**Abridgement of Time Periods under Section 2.20 of
National Instrument 54-101 – *Communication with
Beneficial Owners of Securities of a Reporting Issuer* ("NI 54-101")**

VIA SEDAR

April 5, 2018

Alberta Securities Commission
British Columbia Securities Commission

To whom it may concern:

The undersigned, being the Secretary of Courtland Capital Inc. ("Courtland"), hereby certifies on behalf of Courtland and not in his personal capacity, in relation to the special meeting of shareholders of Courtland to be held on May 2, 2018 (the "Meeting"), that:

- (a) Courtland has arranged to have the proxy-related materials for the Meeting sent in compliance with NI 54-101 to all beneficial owners at least 21 days before the date fixed for the Meeting; and
- (b) Courtland has arranged to have carried out all of the requirements of NI 54-101 in addition to those described in the above subparagraph (a).

Courtland is relying on Section 2.20 of NI 54-101 to abridge the time periods prescribed in subsections 2.1(b), 2.2(1) and 2.5(1) of NI 54-101.

COURTLAND CAPITAL INC.

Per: signed "Scott Reeves"
Scott Reeves
Secretary