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charlton & company
CHARTERED PROFESSIONAL ACCOUNTANTS

February 16, 2016

To: TSX Venture Exchange
And to: British Columbia Securities Commission
And to: Alberta Securities Commission
And to: Ontario Securities Commission
And to: Financial and Consumer Affairs Authority, Saskatchewan
And to: Manitoba Securities Commission
And to: Autorité des marchés financiers

Dear Sirs:

**Re: Carrus Capital Corporation (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

As required by National Instrument 51-102 of the Canadian Securities Administrators and in connection with our proposed engagement as auditors of the Company, we have reviewed the information contained in the Company’s Notice of Change of Auditor, dated February 16, 2016, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

CHARLTON & COMPANY

Per: Signed “Robert G. Charlton”