



BADGER DAYLIGHTING LTD.  
1000, 635 - 8<sup>th</sup> Avenue SW  
Calgary, AB T2P 3M3

### NOTICE OF CHANGE OF AUDITOR

**TO:** Ernst & Young LLP, Chartered Accountants

**AND TO:** Deloitte LLP, Chartered Accountants

**AND TO:** Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Autorité des marchés financiers  
Financial and Consumer Services Commission (New Brunswick)

At the request of Badger Daylighting Ltd. (the “**Corporation**”), Ernst & Young LLP, Chartered Accountants (“**E&Y**”) has resigned as auditor of the Corporation, and the Corporation has appointed Deloitte LLP as successor auditor of the Corporation, each effective as of April 20, 2015.

In accordance with National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”), the Corporation reports that:

1. in the spring of 2015, the Corporation’s audit committee (the “**Audit Committee**”) undertook a comprehensive external audit review process resulting in a formal Request for Proposal being tendered to qualifying firms in March 2015, including the Corporation’s current auditor, E&Y, with written and oral submissions completed in early April 2015. Following these submissions, the Audit Committee presented its recommended choice to the Corporation’s board of directors (the “**Board**”). Pursuant to a resolution of the Board on April 20, 2015, the Board resolved not to renew the engagement of E&Y as the Corporation’s auditors and to engage the accounting firm of Deloitte LLP as auditors to hold office until the next annual meeting of shareholders of the Corporation, to be held on June 18, 2015, at which time Deloitte LLP will be proposed for appointment as auditor of the Corporation;
2. E&Y tendered its resignation as auditor of the Corporation as of April 20, 2015, at the request of the Corporation;
3. the determination was considered and approved by each of the Board and the Audit Committee, and constitutes a “termination” of E&Y and an “appointment” of Deloitte LLP for the purposes of NI 51-102;
4. there were no reservations in E&Y’s reports in connection with audits of the consolidated financial statements for the two most recently completed fiscal years of the Corporation. There

have been no further audits of financial statements subsequent to the most recently completed fiscal year and preceding the date of E&Y's resignation; and

5. there have been no "reportable events" as such term is defined in NI 51-102.

**DATED** this 22<sup>nd</sup> day of April, 2015.

**BADGER DAYLIGHTING LTD.**

(signed) "Gerald Schiefelbein"  
Gerald Schiefelbein, Chief Financial Officer