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Adam Kim

ADAM SUNG KIM LTD.
CHARTERED PROFESSIONAL ACCOUNTANT

March 29, 2018

NVS Chartered Accountants Professional Corporation
100 Allstate Parkway, Suite 303
Markham, Ontario L3R 6H3

To Whom It May Concern:

Re: Harbour Star Capital Inc. (the "Company")

We have been asked by the Company to act as its auditors. Please advise if there are any circumstances we should be aware of or should take into account which might influence our decision whether or not to accept this engagement. Please also advise if there are any ongoing matters to be aware of.

Would you also kindly advise us of any circumstances considered by your firm, including suspected fraud or other illegal activity by the Company, that was a factor in your resignation or if, in your view, fraud or other illegal activity by the Company may have been a factor in the Company's decision to appoint a successor auditor.

We would appreciate your response within seven (7) days.

Yours truly,

Adam Sung Kim Ltd., Chartered Professional Accountant



Adam Joo Sung Kim, CPA, CA