

April 20, 2020

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Alberta Securities Commission
Suite 600, 250-5th St. SW
Calgary, AB T2P 0R4

Dear Sirs and Mesdames:

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

This letter is being delivered to you pursuant to National Instrument 51-102 of the Canadian Securities Administration (“NI-102”) in connection with the resignation of BDO Canada LLP, Chartered Professional Accountants (“BDO”), from the office of the auditor of the Company and the appointment of DeVisser Gray LLP, Chartered Professional Accountants (“DeVisser”), as the successor to BDO as auditor of the Company effective April 20, 2020.

As required by NI 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated April 20, 2020 (the “Notice”) prepared by the Company. Based upon our knowledge as at the date hereof, we hereby confirm that we are in agreement with the statements contained in the Notice that relate to us and that we have no basis to agree or disagree with the statement contained in the Notice that relate to BDO Canada LLP, Chartered Professional Accountants.

Yours truly,



CHARTERED PROFESSIONAL ACCOUNTANTS