

APPENDIX 3

Letter report from Mr. Gary Robinson Chief Financial Officer of Dolphin Cove Limited certifying that the interim financial statement dated September 30, 2015 fairly reflects the financial position of the Company over the period in question.

Gary Robinson
19 Mountain Terrace
Kingston 3
Tel: (876) 579-7530; email: gary.robinjm@gmail.com

November 16, 2015

The Board of Directors
Dolphin Cove Limited
Belmont, Ocho Rios
St. Ann

Dear Sirs,

**Re: Unaudited Financial Statements of Dolphin Cove Limited for the Nine Months Ended
September 30, 2015**

I, Gary Robinson, Financial Controller of Dolphin Cove Limited hereby confirm that the unaudited financial statements of Dolphin Cove Limited for the nine months ended September 30, 2015 attached hereto, fairly reflect the financial position of Dolphin Cove Limited over the period in question.

Yours faithfully,



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Gary Robinson (Mr.)
Financial Controller