



Collins Barrow

Chartered Accountants & Consultants

January 23, 2007

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Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs:

**Re: Glenbriar Technologies Inc.
Notice of Change of Auditor under NI 51-102**

The undersigned has read the Notice of Change of Auditor of Glenbriar Technologies Inc. ("Glenbriar") dated January 23, 2007 concerning the replacement of Glenbriar's auditor.

In accordance with National Policy 51-102, the undersigned advises that we are in agreement with the information contained in the above-referenced Notice based upon our knowledge of that information at that time.

Yours truly,

Collins Barrow Calgary LLP

Chartered Accountants

MLH/jaf

Encl.

cc: Glenbriar Technologies Inc.