

November 2, 2016

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Autorité des marchés financiers (Québec)  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Service Newfoundland and Labrador  
The Office of the Superintendent of Securities (Prince Edward Island)  
TSX Venture Exchange

Dear Sirs/Mesdames,

**Re: Notice of Change of Auditor – Spackman Equities Group Inc.**

We have read the Notice of Change of Auditor dated November 2, 2016 (the “Notice”) from Spackman Equities Group Inc. (the “Company”) delivered to us in accordance with National Instrument 51-102. Based on our knowledge of the information at this time, we agree with each statement contained in the Notice.

Yours truly,



Chartered Professional Accountants  
Licensed Public Accountants  
Toronto, Ontario