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November 1, 2016

Private and Confidential

Mr. Charles Spackan, CEO and
Mr. William Hale, Chair of the Audit Committee
Spackman Equities Group Inc.
Royal Bank Plaza, South Tower
200 Bay Street
Suite 3800
Toronto, ON M5J 2Z4

Dear Sirs:

Re: Spackman Equities Group Inc.

We are writing to advise you that effective immediately, Collins Barrow Toronto LLP is resigning as auditors of Spackman Equities Group Inc.

Yours truly,

Collins Barrow Toronto LLP

Chartered Professional Accountants
Licensed Public Accountants
Per: Ahlan Veerasamy, CPA, CA
Partner

AV/ab