

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