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February 27, 2017

To: **Alberta Securities Commission**
 Autorité des marchés financiers
 British Columbia Securities Commission
 The Manitoba Securities Commission
 Ontario Securities Commission
 New Brunswick Financial and Consumer Services Commission
 Newfoundland Office of the Superintendent of Securities
 Nova Scotia Securities Commission
 Prince Edward Island Office of the Superintendent of Securities
 Saskatchewan Financial and Consumer Affairs Authority
 TSX Venture Exchange

Dear Sirs/Mesdames:

Re: **Spackman Equities Group Inc. (the "Corporation")**
 Notice of Change of Auditor

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated November 2, 2016 delivered to us by the Corporation in respect of the change of auditor of the Corporation.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

Yours truly,

COLLINS BARROW LLP

Collins Barrow Toronto LLP

Licensed Public Accountants
Chartered Professional Accountants