



February 9, 2023

To: British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Superintendent of Securities, Government of Prince Edward Island
Department of Government Services and Lands (Newfoundland and Labrador)

Re: Spackman Equities Group Inc.
Notice of Change of Auditor NI 51-102 (Part 4.11)

Dear Sirs/Mesdames:

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Corporation's Notice of Change of Auditor ("the Notice") dated February 6, 2023. Based on our information as of this date, we agree with each of the statements contained in the Notice.

Yours truly,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants