

Spackman Equities Group Inc.

NOTICE OF CHANGE OF AUDITORS
PURSUANT TO NATIONAL INSTRUMENT 51-102 ("NI 51-102")

February 6, 2023

TO: MNP LLP

AND TO: HDCPA PROFESSIONAL CORPORATION

AND TO: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario 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)

Dear Sirs / Mesdames:

Re: Notice Regarding Proposed Change of Auditor Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102")

Notice is hereby given that the Board of Directors of Spackman Equities Group Inc. (the "**Company**") determined:

1. to accept the resignation, at the request of the Company of MNP LLP (the "**Former Auditor**"), as auditor of the Company; and
2. to engage HDCPA Professional Corporation (the "**Successor Auditor**"), as auditor of the Company.

There have been no modified opinions in the Former Auditor's reports on any of the Company's financial statements for the two most recently completed fiscal years nor for any period subsequent to the most recently completed fiscal year.

In the opinion of the Company, prior to the resignation, and as at the date hereof, there were no reportable events as defined in NI 51-102 (Part 4.11).

The contents of this Notice and the termination of the Former Auditor and the proposed appointment of the Successor Auditor were approved by the Audit Committee and the Board of Directors of the Company.

BY ORDER OF THE BOARD OF DIRECTORS OF

Spackman Equities Group Inc.

(signed) *Alex Falconer*

Chief Financial Officer