



August 24, 2023

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: Spackman Equities Group Inc. (the "Company")
Notice Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102"), Change of Auditor**

As required by NI 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information related to our appointment as the Company's auditors contained in the Company's Notice of Change of Auditor, dated August 24, 2023, and agree with the information contained therein.

Yours very truly,

A stylized signature of 'MNP LLP' in a dark green, handwritten-style font.

**Chartered Professional Accountants
Licensed Public Accountants**