



June 9, 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)  
TSX Venture Exchange

**Re: Spackman Equities Group Inc. (Corporation)**

**Notice of Change of Auditors NI 51-102 (Part 4.11)**

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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 June 6, 2023. Based on our information as of this date, we agree with each of the statements contained in the Notice.

We trust you will find the foregoing to be in order. If you have any questions or comments relating to this matter, please do not hesitate to contact the undersigned directly at your convenience.

Yours truly,

**HDCPA Professional Corporation**

A handwritten signature in black ink, appearing to read 'Harpreet'.

Per: \_\_\_\_\_  
Harpreet Dhawan, CPA