



February 13, 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)

Spackman Equities Group Inc.
Suite 2502, Scotia Plaza, 40 King St. W
Toronto, Ontario M5H 3Y2

Attention: Mr. Alex Falconer, CFO

Dear Sirs/Mesdames:

Re: Spackman Equities Group Inc. – Notice of Change of Auditors

This letter is delivered to you in connection with the change of auditor of Spackman Equities Group Inc. (the "**Corporation**"), from MNP LLP to HDCPA Professional Corporation pursuant to National Instrument 51-102 ("**NI 51-102**").

As required by NI 51-102, we have reviewed the information contained in the Notice of Change of Auditors, dated February 6, 2023 prepared by the Corporation. Based upon our knowledge as at the date hereof, we hereby confirm that we do not disagree with any of the information contained in such 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,

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

HDCPA Professional Corporation