

June 18, 2018

**TO:** British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Ontario Securities Commission  
Autorité des marchés financiers  
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditor (the “Notice”) – ThreeD Capital Inc.**

We have read the Notice dated June 18, 2018 (the “**Notice**”), delivered to us pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* and, based on our knowledge of the information at this time, we agree with each statement contained in the Notice, other than statement (d) on which we have no basis to agree or disagree.

Yours truly,



Chartered Professional Accountants  
Licensed Public Accountants

cc: The Board of Directors, ThreeD Capital Inc.