

December 18, 2012

British Columbia Securities Commission

5th Floor - 701 West Georgia Street PO Box 10142, Pacific Centre Vancouver, BC V7Y 1L2

TSX Venture Exchange

PO Box 11633 1700 – 650 West Georgia Street Vancouver, BC V6B 4N9 Alberta Securities Commission 4th Floor, 300 – 5th Avenue S.W. Calgary, Alberta

T2P 3C4

Dear Sirs:

Re: Neoteck Solutions Inc. (the "Company")

Change of Auditor Pursuant to National Instrument 51-102

As required by National Instrument 51-102, Continuous Disclosure Obligations, we have reviewed the information contained in the Company's Notice of Change of Auditor dated December 18, 2012 and agree with the information contained therein, based upon our knowledge of the information relating to the said Notice and of the Company at this time.

Yours truly,

MNPup

MNP LLP

Chartered Accountants

cc: Neoteck Solutions Inc.



