

April 15, 2015

Ontario Securities Commission

20 Queen Street West
Suite 1903
Toronto, ON
M5H 2S8

Dear Sirs:

RE: Change of Auditors of Senternet Phi Gamma Inc. (the “Corporation”)

Please be advised that, in connection with National Instrument 51-102, that a copy of the Notice of Change of Auditors (the “Notice”) dated April 15, 2015 in respect of the above captioned change of auditors has been delivered to us. We have reviewed the Notice and, based on our knowledge at this time, we hereby notify to the Commission that:

1. We agree with the statement that John Scholz, CPA, CA, Chartered Accountant (the “Predecessor Auditor”) resigned as auditors of the Corporation on April 15, 2015 as we have not been proposed for reappointment.
2. We agree with the statement that on the recommendation of the Audit Committee, the Corporation engaged ND LLP, Chartered Accountants (the “Successor Auditors”) as the auditor.
3. We agree with the statement that the Predecessor Auditor did not express a modified opinion in their auditors’ reports for the financial statements of the Corporation for the two most recently completed fiscal years or for any subsequent period thereto for which an audit report was issued and preceding the termination of the Predecessor Auditor.
4. In respect of the Corporation’s opinion that there have been no reportable events within the two most recently completed fiscal years or for any period subsequent thereto for which an audit report was issued we hereby state as follows:
 - We agree with the statement that there have been no consultations as defined by National Instrument 51-102.
 - We agree with the statement that there have been no disagreements or unresolved issues as defined by National Instrument 51-102.

Yours very truly,

ND LLP

“ND LLP”

Chartered Accountants