

April 27, 2016

ONTARIO SECURITIES COMMISSION

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

Dear Sir or Madam,

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 27, 2016 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 Commissions that:

1. We agree with the statement that ND LLP, Chartered Accountants (the "Predecessor Auditor") resigned as auditors of the Corporation on January 1, 2016 and we have not been proposed for reappointment.
2. We agree with the statement that on the recommendation of the Audit Committee, the Corporation engaged Zeifmans 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 auditor's reports for the financial statements of the Corporation for the most recently completed fiscal year 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 most recently completed fiscal year 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 Instruments 51-102.

Yours very truly,

ND LLP
"ND LLP"
Chartered Accountants