

Zeifmans

April 27, 2016

Ideas
with
impact

Ontario Securities Commission
20 Queen Street West
Suite 1903
Toronto, Ontario
M5H 2S8

Dear Sir or Madam,

Re: Senternet Phi Gamma Inc.
Notice Pursuant to NI 51-102 – *Change of Auditor*

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above noted change of auditor notice (the “Notice”) and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours very truly,



Zeifmans LLP
Chartered Accountants

Cc: Senternet Phi Gamma Inc.