

March 5, 2019

To: **British Columbia Securities Commission**

PO Box 10142, Pacific Centre
9th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2

Fireswirl Technologies Inc. (the “Company”)

Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)

As required by National Instrument 51-102, we have reviewed the information contained in the notice dated February 27, 2019 given by the Company to ourselves and Dale Matheson Carr-Hilton LaBonte LLP Chartered Professional Accounts.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



MNP LLP

Chartered Professional Accounts