

July 16, 2014

TSX Venture Exchange
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs:

**Re: CCT Capital Ltd. (the "Company")
Change of Auditor**

We are writing in accordance with Section 4.11(6) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated July 16, 2014 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe Ratcliffe LLP

Chartered Accountants