



**KPMG LLP**  
**Chartered Accountants**  
PO Box 10426 777 Dunsmuir Street  
Vancouver BC V7Y 1K3  
Canada

Telephone (604) 691-3000  
Fax (604) 691-3031  
Internet [www.kpmg.ca](http://www.kpmg.ca)

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs

**Re: Notice of Change of Auditors of Blackice Enterprise Risk Management Inc.**

We have read the Notice of Blackice Enterprise Risk Management Inc. dated February 2, 2015 (the "Notice") and are in agreement with the statements contained in such Notice except that we have no basis to agree or disagree with item 4 of the Notice, based on our knowledge of the information contained therein at this time.

Yours very truly

Chartered Accountants

February 11, 2015  
Vancouver, Canada