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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

KPMG LLP

Chartered Accountants

February 11, 2015 Vancouver, Canada

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