



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

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs

Re: Further Notice of Change of Auditors of Blackice Enterprise Risk Management Inc. dated March 23, 2015

We have read the Further Notice of Blackice Enterprise Risk Management Inc. dated March 23, 2015 (the "Further Notice") and are in agreement with the statements contained in such Further Notice.

Yours very truly

Chartered Accountants

March 23, 2015
Vancouver, Canada