



May 12, 2016

TO: Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
The Canadian Securities Exchange

Dear Sirs:

**Re: Matica Enterprises Inc. (the "Company")**

We have read the Notice of Change of Auditor dated April 29, 2016 from the Company (the "Notice") delivered to us pursuant to National Instrument 51-102-Continuous Disclosure Obligations.

In this regard, we confirm that we are in agreement with statements (1), (3) and (4), and we have no basis to agree or disagree with statements (2) and (5) contained in that Notice.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*