

BUCKLEY DODDS PARKER LLP

Chartered Professional Accountants

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May 24, 2016

British Columbia Securities Commission

P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia
V7Y 1L2

Attention: Financial Reporting

Alberta Securities Commission

4th Floor
300 – 5th Avenue S.W.
Calgary, Alberta
T2P 3C4

Attention: Corporate Finance

Dear Sirs/Mesdames,

RE: Notice of Change of Auditor for Spearmint Resources Inc.

We, have reviewed the Notice of Change of Auditor for Spearmint Resources Inc. (the “Company”) pursuant to Section 4.11 of National Instrument 51-102 and confirm we agree with each statement in the notice which are as follows:

1. Davidson & Company LLP was asked by the Company to resign as auditor of the Company effective April 6, 2016;
2. the resignation of Davidson & Company LLP and the appointment of Buckley Dodds Parker LLP as the Company’s auditor have been considered and approved by the Company’s Audit Committee and Board of Directors;
3. there were no reservations in Davidson & Company LLP’s report for the two most recent completed fiscal years of the Company, nor for any subsequent period; and
4. there have been no “reportable events’ within the meaning assigned under subsection 4.11(1) of NI 51-102.

Yours Truly,



Geoffrey Dodds, CPA, CA
Senior Partner

Buckley Dodds Parker LLP

www.buckleydodds.com

A Limited Liability Partnership

SPEARMINT RESOURCES INC.

TO: British Columbia Securities Commission
Alberta Securities Commission

AND TO: Buckley Dudds Parker LLP

AND TO: Davidson & Company LLP


**RE: Notice of Change of Auditor pursuant to Section 4.11 of National Instrument 51-102 –
Continuous Disclosure Obligations of the Canadian Securities Administrators (“NI 51-102”)**

Pursuant to Section 4.11(7) of NI 51-102, Spearmint Resources Inc. (the “**Company**”) hereby gives notice of the change of its auditor from Davidson & Company LLP to Buckley Dudds Parker LLP. In accordance with NI 51-102, the Company hereby states that:

1. Davidson & Company LLP was asked by the Company to resign as auditor of the Company effective April 6, 2016;
2. the resignation of Davidson & Company LLP and the appointment of Buckley Dudds Parker LLP as the Company’s auditor have been considered and approved by the Company’s Audit Committee and Board of Directors;
3. there were no reservations in Davidson & Company LLP’s reports for the two most recently completed fiscal years of the Company, nor for any subsequent period; and
4. there have been no “reportable events” within the meaning assigned under subsection 4.11(1) of NI 51-102.

DATED the 24th day of May, 2016.

**BY ORDER OF THE BOARD OF DIRECTORS
OF SPEARMINT RESOURCES INC.**



Conrad Clemiss
Chief Executive Officer